



WAH SUN HANDBAGS INTERNATIONAL HOLDINGS LIMITED

華新手袋國際控股有限公司

(Incorporated in the Cayman Islands with limited liability)

Stock Code: 2683



2021/22
Environmental,
Social and
Governance Report



Environmental, Social and Governance Report 2021/22

ABOUT THIS REPORT

This report is the fifth Environmental, Social and Governance report (this “**Report**”) published by Wah Sun Handbags International Holdings Limited (the “**Company**”), which explains the environmental, social and governance (the “**ESG**”) performance of the Company and its subsidiaries (collectively the “**Group**”).

The Report has been uploaded to the websites of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) and the Company (at www.wahsun.com.hk).

Reporting Scope and Boundary

This Report focuses on the operation of handbag manufacturing and sale of the Group for the financial year ended 31 March 2022 (the “**Reporting Year**”). The reporting boundary includes the head office in the Hong Kong Special Administrative Region (“**Hong Kong**”) of the People’s Republic of China (the “**PRC**”, for the purpose of this Report only, excluding Hong Kong, the Macau Special Administrative Region and Taiwan) and production plants of the Group in Kampong Speu, Cambodia and Dongguan, the PRC (the “**Factories**”). The scope of the Report has been carefully determined based on the Group’s operations that have significant environmental and social impact. The Group will continue to review and consider expanding the scope of reporting where appropriate.

With the aim to optimise and improve the disclosure requirements in this Report, the Group has taken the initiatives to formulate policies, record relevant data, implement and monitor measures. This Report shall be published both in Chinese and English on the website of Stock Exchange. Should there be any discrepancy between the Chinese and the English versions, the English version shall prevail.

Reporting Standard

This Report is prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “**ESG Reporting Guide**”) as contained in Appendix 27 to the Rules Governing the Listing of Securities on the Stock Exchange. The four reporting principles, namely the principles of materiality, quantitative, balance and consistency, form the backbone of this Report.

A complete ESG Reporting Guide index is inserted in the last chapter of this Report for reference.

Data Preparation

The Group has established internal controls and a formal review process to ensure that any information presented in this Report is as accurate and reliable as possible. The board of directors (the “**Board**”) of the Company has overall responsibility for the establishment and disclosure of relevant measures and Key Performance Indicators (the “**KPIs**”).

Confirmation and Approval

Information disclosed in this Report is sourced from the internal documents and statistical data of the Group. This Report has been confirmed and approved by the Board in June 2022.

Opinion and Feedback

The Group values the opinion of stakeholders. If you have any questions or suggestions regarding the content or format of this Report, please contact the Group through the following channels:

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Environmental, Social and Governance Report 2021/22

STAKEHOLDER ENGAGEMENT

Understanding and responding to the needs of our stakeholders is important for the Group in advancing on the journey of sustainability. Feedback from stakeholders guides us to identify material environmental, social and governance issues, as well as to manage relevant risks and opportunities.

Our stakeholders are those who have a considerable influence on our business, and whom our business has a significant impact on. We engage our key stakeholders via multiple channels to gather their feedback and strive for continuous improvement. Meetings, workshops and other communicative events are held across our daily operations for internal and external stakeholder groups.

The Group acknowledges the importance of intelligence gained from its stakeholders' insights, enquiries and continuous interest in the Group's business activities. The Group has identified key stakeholders that are important to our business and established various channels for communication.

The following table provides an overview of the Group's key stakeholders, and various platforms and methods of communication are used to reach, listen and respond.

Stakeholders	Issues of concern	Engagement channels
Employees	<ul style="list-style-type: none"> – Safeguard the rights and interests of employees – Career development opportunities – Health and safety 	<ul style="list-style-type: none"> – Conferences – Trainings, seminars and briefing sessions – Cultural and sport activities – Intranet and emails
Shareholders and Investors	<ul style="list-style-type: none"> – Return on investment – Information disclosure and transparency – Protection of interests and fair treatment of shareholders 	<ul style="list-style-type: none"> – Annual general meetings and other shareholder meetings – Annual reports, announcements and our website – Meetings with investors and analysts
Customers	<ul style="list-style-type: none"> – Safe and high-quality products – Stable relationship – Information transparency – Business ethics 	<ul style="list-style-type: none"> – Websites, brochures and annual reports – Email and customer service hotline – Feedback forms – Visits and meetings
Public and Communities	<ul style="list-style-type: none"> – Community involvement – Social responsibilities 	<ul style="list-style-type: none"> – Volunteering – Charity and social investments



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STAKEHOLDER ENGAGEMENT (CONTINUED)

Through general communication with its stakeholders, the Group understands their expectations and concerns. The feedback obtained allows the Group to make more informed decisions, and to better assess and manage the resulting impact.

To provide stakeholders with an overview of the Group's performance in relation to ESG aspects, the Report discloses environmental KPIs under the "comply or explain" provisions, and is prepared with reference to the fundamental reporting principles set out in the ESG Reporting Guide.

1. **Materiality:** An assessment was performed by the Board to review materiality of ESG-related issues based on stakeholder engagement processes, which determined ESG aspects material to the Group and have been included in this Report.
2. **Quantitative:** ESG performances are kept track of and presented in a systematic manner. Where applicable, year-to-year data are compared, and implications are discussed.
3. **Balance:** This Report provides an unbiased picture of the ESG performance of the Group – both achievements and rooms for improvement are discussed.
4. **Consistency:** Methodologies are consistently adopted in this Report to allow for a fair comparison of performance over time.

The Group has established internal controls and a formal review process to ensure that any information presented in this ESG Report is accurate and reliable in all material respects.

All the key ESG issues and KPIs are reported in this Report according to recommendations of the ESG Reporting Guide and the guidelines of Global Reporting Initiative ("**GRI**").



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ESG MANAGEMENT

The Group recognises the importance of enhancing its own environmental and social performances to maintain business sustainability. Therefore, in determining its operation strategy, the Group considers risks and opportunities in relation to ESG issues, which will provide guidelines for its daily business operations.

The Board endorses the Group's commitments to corporate social responsibility, and assumes full responsibility for the Group's ESG strategies and reporting. In charge of assessing and determining the ESG risk exposure, the Board also ensures the Group establishes appropriate and effective ESG risk management and internal control systems.

It is the responsibility of the Group's management to confirm the effectiveness of the ESG system with the Board. To carry out full-scale ESG management work, the Group's ESG task group, comprised of the major functional departments, has been established, and all responsible officers in charge of various functional departments will directly participate in and designate personnel to engage in ESG management and reporting work, the work progress of which will be reported to the management of the Group.

The Group's ESG strategies are built on the core principle and practical objective of "Safety, Quality and Environmental Sustainability", providing ESG management guidelines for daily operations. ESG policies and strategies will be reviewed on a regular basis to ensure their contents are appropriate and applicable to the business of the Group.

The Group attaches great importance to communications with stakeholders and has established effective communication channels with key stakeholders including shareholders, employees, customers and the community on an ongoing basis to better understand their views and better meet their expectations.



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BOARD'S ESG MANAGEMENT APPROACH AND STRATEGY FOR MATERIAL ESG-RELATED ISSUES

In order to better understand the opinions and expectations of different stakeholders on our ESG issues, materiality assessment is conducted each year. We ensure various platforms and channels of communication are used to reach, listen and respond to our key stakeholders. Through general communication with its stakeholders, the Group understands their expectations and concerns. The feedback obtained allows the Group to make more informed decisions, and to better assess and manage the resulting impact.

The Group has evaluated the materiality and importance from an ESG aspect through the following steps:

Step 1: Identification – Industry Benchmarking

- Relevant ESG areas were identified through the review of relevant ESG reports of local and international industry peers.
- The materiality of each ESG area was determined based on the importance of each ESG area to the Group through internal discussion among the management of the Group and the recommendation of the ESG Reporting Guide.

Step 2: Prioritisation – Stakeholder Engagement

- The Group held discussions with key stakeholders on key ESG areas identified above to ensure all key aspects have been covered.

Step 3: Validation – Determining Material Issues

- Based on the discussion with key stakeholders and internal discussion among the management of the Group, the Group's management ensured all the key and material ESG areas, which were important to the Group's business development, were reported and conformed with the ESG Reporting Guide.

As a result of this process, the Group's understanding of the degree of materiality and corresponding change of attention to each significant ESG issue can be enhanced, and can enable us to more comprehensively plan our sustainable development work in the future. Those important and material ESG areas identified during our materiality assessment are discussed in this Report.

BOARD REVIEW OF PROGRESS AGAINST ESG-RELATED GOALS AND TARGETS

The progress of target implementation and the performance of goals and targets should be closely reviewed from time to time. Rectification may be needed if the progress falls short of expectations. Effective communication about the goals and target process with key stakeholders such as employees is essential, as this enables them to be engaged in the implementation process, and to feel they are part of the change that the Group aspires to achieve.

Setting strategic goals for the coming three to five years enables the Group to develop a realistic roadmap and focus on results in achieving its visions.

Setting targets requires the ESG task group to carefully examine the attainability of the targets which should be weighed against the Company's ambitions and goals.



Environmental, Social and Governance Report 2021/22

PROTECTING THE ENVIRONMENT

Recognising the risks and opportunities presented to businesses and communities by climate change, the Group is committed to reducing its environmental impacts of its daily operations. The Group has formulated the Environmental Protection Policy Statement to demonstrate its determination to enhance performance in energy efficiency, emission reduction, waste and resource management.

A1. Emissions

Air and greenhouse gas (the “GHG”) is a key indicator to assess environmental performance. However, the Group did not emit a large amount of GHG because of its business nature. The source of GHG emission of the Group is mainly generated from purchased electricity, business travels and consumption of paper.

In line with our commitments stated in the Environmental Protection Policy Statement, the Group has implemented measures to manage and reduce emissions and wastes:

Type	Measures
Air and greenhouse gas emissions (the “GHG emissions”)	<ul style="list-style-type: none"> • Simplify workflow to reduce business trips • Plant fast-growing trees • Use renewable energy where applicable
Assess non-hazardous waste	<ul style="list-style-type: none"> • Set up recycling bins • Arrange waste recyclers to collect waste regularly • Arrange suppliers to collect waste fabric, yarn, thread and trim for recycling • Monitor waste production and recycling • Assess all processes in factory to identify ways to reduce waste, for examples, cutting waste, defects from different processing and packaging wastes
Wastewater	<ul style="list-style-type: none"> • Domestic wastewater to be discharged directly through local pipe network to a local sewage treatment plant



Environmental, Social and Governance Report 2021/22

PROTECTING THE ENVIRONMENT (CONTINUED)

A1. Emissions (Continued)

The Group conducted a carbon assessment to quantify the GHG emissions (or “**carbon emissions**”) of its operation. The process of quantification was conducted with reference to the guidelines compiled by the Environmental Protection Department and the Electrical and Mechanical Services Department of Hong Kong as well as international standards such as The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, which have a significant impact on the Group.

The Group realises distanced travel is critical in triggering and worsening climate change. The Group encourages employees to be environmentally responsible citizens while commuting, trying to take public transport for cross district travel or by walking within a walking distance. Also, employees shall prevent unnecessary business trips through electronic communication devices such as video conferencing, phone calls and telecommunication applications for remote communication. For necessary trips, the Group recommends employees to select accommodation near the working sites and a public transport must come first in option whenever available.

The main sources of carbon emission of the Group were electricity consumption and direct emissions from mobile combustion of company-owned vehicles. To address the main sources of carbon emissions, the Group will continue to assess, record and disclose its GHG emissions and other environmental data on a yearly basis.

The Group continuously seeks ways to minimise the Group’s environmental footprint and improve its energy saving, as well as reducing emissions. The following measures are also taken by the Group to reduce emissions:

- Communicating the importance of environmental issues to the Group’s employees.
- Purchasing environmental preferable products and favouring products with reputable certifications or labels.
- Encouraging the use of public transportation to reduce the Group’s employees’ local travel impact.

Currently, the Group has not set any target on the reduction of emission as this factor is easily affected by the volume and method of production. The Group will perpetually adjust its production plan to satisfy its customers’ orders on one hand and maximise the efficiency of utilities and the consumption ratio of other resources on the other, having regard to the importance of sound environmental management practices and sustainable business operations.

During the Reporting Year, the Group complied with laws and regulations related to emissions, including but not limited to Law on Environmental Protection and Natural Resources Management in Cambodia, Law on Solid Wastes Pollution Prevention and Control in PRC and the Waste Disposal Ordinance (Chapter 354 of the Laws of Hong Kong) in Hong Kong. There were no cases of non-compliance in relation to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.



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PROTECTING THE ENVIRONMENT (CONTINUED)

A2. Uses of Resources

A core component of maintaining sustainable development is to effectively manage our use of resources so that the wellbeing of future generations is not endangered. The Environmental Protection Policy Statement sets out our commitment to optimise the use of energy, paper and water.

The Group pledges to:

Adopt the principles of reduce, reuse and recycle to increase the consumption efficiency of energy, paper, water and other resources in its operation

Nurture the culture of environmental protection within the Group to increase the environmental awareness of staff

Formulate achievable and measurable goals with regard to environmental protection

Maintain continuous communication with staff with regard to environmental protection policies

Review the implementation of the Environmental Protection Policy Statement regularly to ensure effective execution



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PROTECTING THE ENVIRONMENT (CONTINUED)

A2. Uses of Resources (Continued)

The Group has adopted a series of measures which allows us to effectively manage our of resources.

Type	Measures
Energy	<p>Lighting</p> <ul style="list-style-type: none"> • Switch off lights in public areas (such as reception, pantry, washroom and passageways) during less busy hours (such as lunch and non-working hours) • Install energy-efficient lighting system (such as replacing incandescent light bulb or quartz light with LED light or energy-saving light bulbs) <p>Air conditioner</p> <ul style="list-style-type: none"> • Set the air-conditioning temperature between 24 and 26 degrees Celsius • Switch off some air-conditioners during less busy hours (such as lunch and non-working hours) <p>Computer</p> <ul style="list-style-type: none"> • Set the brightness of the display monitor to an appropriate level • Activate the standby or hibernation mode to let the display monitor automatically switch off or enter power saving mode when left idle for prolonged periods
Paper	<ul style="list-style-type: none"> • Use paper of lower weight • Adjust printer setting for double-sided printing • Adopt electronic communications and filing
Water	<ul style="list-style-type: none"> • Implement water recycling program



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PROTECTING THE ENVIRONMENT (CONTINUED)

A2. Uses of Resources (Continued)

The electricity we used is mainly generated from coal in Cambodia and the PRC. Although the Group does not have any option to choose the source for the production of energy, we have put effort into improving our production efficiency and, in return, are able to reduce the GHG intensity indirectly. For example, staff are reminded to switch off lights and equipment after work, during lunch breaks or during the time working outside the office and wherever possible. Energy-efficient office equipment is always preferred in making purchase decisions.

Our operational activities do not generate any hazardous waste. The Group strives to reduce the amount of non-hazardous waste generated and strengthen the environmental awareness of employees by various waste reduction measures such as encouraging the use of paper in an effective and efficient manner by printing or photocopying on both sides of the paper and promoting electronic communications.

The main businesses of the Group are manufacturing and trading of handbags, which do not rely heavily on water resources and the Group does not have any issue in sourcing water. However, as the Group is aware of the importance of water resources on the earth's environment, we closely monitor water usage and post water conservation signs in our Factories and head office to raise awareness on saving water. Due to its business nature, the Group does not use or discharge a significant amount of water.

Except for adopting a series of measures which allows us to effectively manage our resources, the Group has not set any target on the reduction of usage of our resources as this factor is easily affected by the volume and method of production. The Group will perpetually adjust its production plan to satisfy its customers' orders on one hand and maximise the efficiency of utilities and the consumption ratio of other resources on the other, having regard to the importance of sound environmental management practices and sustainable business operations.

During the Reporting Year, we have ensured that our operation and facilities are in accordance with the Environmental Protection Policy Statement to reduce our environmental impact.

A3. The Environment and Natural Resources

We adopt the 3R concept of "reduce, reuse and recycle". Green reminders are communicated to our employees to cultivate their awareness of environmental protection in our daily operations, with details as follows:

Reduce: encouraging staff to read electronic files instead of printing out documents to create a paperless office.

Reuse: positioning boxes next to printers or photocopying machines to collect and recycle waste paper and encouraging employees to use these papers for draft print-outs. Reusing paper boxes for storage purposes.

Recycle: used ink and toner cartridges of printers and photocopiers and electronic wastes are collected for recycling. Other than paper-saving measures, we also use PEFC-certified paper, which is from sustainably-managed forests and recycled and controlled sources.

Within the Factories, the Environmental, Safety and Health (ESH) Committee oversees the policies concerning environmental matters and manage environmental-related issues. The Factories also carried out environmental risk assessment to identify potential hazards and corresponding improvement plan to prevent or mitigate the hazards.



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PROTECTING THE ENVIRONMENT (CONTINUED)

A3. The Environment and Natural Resources (Continued)

We have measures in place to enhance the amount of energy saved. At the head office, we encourage the use of electronic devices in our daily operations, set the air conditioning temperatures at an environment-friendly level, switch off all lighting and air-conditioning if not in use, and install motion-sensor lighting where applicable to avoid energy wastage.

Currently, the Group has not set any target on the reduction of non-hazardous waste as this factor is easily affected by the volume and method of production. The Group will perpetually adjust its production plan to satisfy its customers' orders on one hand and maximise the efficiency of utilities and the consumption ratio of other resources on the other, having regard to the importance of sound environmental management practices and sustainable business operations.

The Group did not produce any hazardous waste in our Factories during the Reporting Year. In addition, most of our non-hazardous wastes are collected and sold to third parties for other uses.

A4. Climate Change

The world is currently facing the challenge of climate change. In order to deal with the extreme weather conditions and natural disasters brought about by climate change, the Group has established a natural disaster emergency plan in accordance with relevant laws and regulations of the relevant jurisdictions where it operates. As the Group's Factories operate in Cambodia and the PRC, the Group has identified flooding as the major threat from the increasing climate change. Given this, the Group has developed mitigation measures to reduce the adverse impact caused by floods on employees and properties. For instance, the Group strictly adheres to the relevant management measures and requires the management personnel to set a good example for employees, with an aim to safeguard the safety of employees and reduce property losses. The Group has also purchased insurance coverage to transfer possible losses caused by natural disasters and reduce the risk of casualties and property losses.

EMPLOYMENT AND LABOUR PRACTICES

As a caring and responsible employer, the Group is committed to providing a respectful and sense of belonging in the workplace and cultivating a healthy and safe working culture and invested in securing and nurturing talents. Our Employment and Labour Policy Statement sets out the Group's aim of building a workplace that is free from discrimination and harassment and also emphasises the Group's commitment to diversity, health and safety.

B1. Employment

Employees are the engine of value creation for the business of Company. This drives the Group to diligently uphold an engaging, harmonious, fair and safe working environment to support professional and personal development of its employees. The Group strictly follows the Employment Ordinance of Hong Kong (Chapter 57 of the Laws of Hong Kong) (the "**Employment Ordinance**") and the related regulations in Cambodia and the PRC.

Recruitment and Promotion

Fair and equal employment and recruitment procedures are adopted in the Group. All job vacancies must go through a thorough recruitment process including job applications, candidates' selection, interviews, approval and job offers.



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EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B1. Employment (Continued)

Recruitment and Promotion (Continued)

Recruitment is based on candidates' experiences, abilities and business needs, regardless of gender, marital status, pregnancy, disability, age, family status, race, sexual orientation, religion and nationality. Any forms of discrimination are prohibited.

An employee's performance is reviewed in the form of an annual appraisal. Talented employees can be promoted or rotated to other positions in accordance with the appraisal result, as well as be eligible to attend relevant training to meet business needs and personal career development.

The Factories have also established the Grievance Policy to allow employees to express their concerns and ideas to its management through a suggestion box.

Wages and Dismissal

Given that the Group endlessly strives for enhancement in respect of social responsibility, the Group therefore is constantly looking to improve remuneration packages and the recruitment process. In return for the hard work of employees, the Group benchmarks salaries against industry norms on an annual basis to maintain a competitive remuneration package. The Group also complies with the relevant employment laws and regulations when dismissals take place.

Benefit and Welfare

Employees' working hours, rest periods, benefits and welfare, including medical insurance, overtime payment, retirement benefits through the Central Provident Fund in Cambodia and the PRC and Mandatory Provident Fund in Hong Kong, and statutory leave entitlement, are required to comply with relevant employment or labour laws and regulations. Employees of the Group are entitled to various statutory holidays and paid leave. The Group encourages employees to take enough rest to maintain a reasonably sound body and mind while maintaining a good work-life balance.

Above all, the Group is committed to being a family-friendly employer and therefore adopted several family-oriented employment practices to enhance employees' sense of belonging and achieve a work-life balance. For instance, a five-day work-week is in practice in the Group. In addition, recreational activities such as annual dinners and a company trip were also arranged during the Reporting Year to enrich the life of employees, sharing warmth and happiness among colleagues and their family members.

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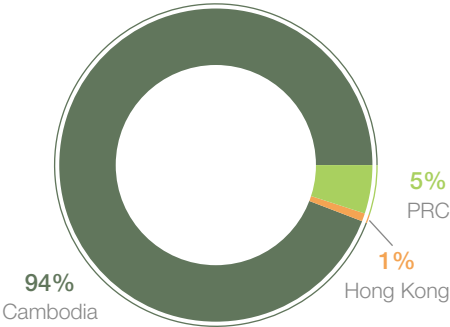
EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B1. Employment (Continued) Benefit and Welfare (Continued)

The employee compositions are illustrated as follows:

Total Workforce

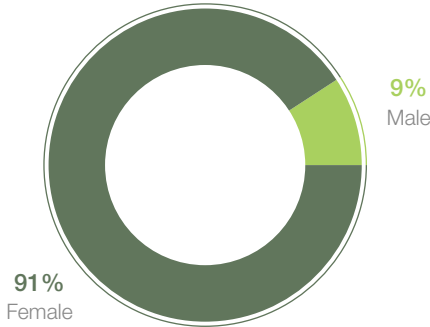
Location of Workforce



(2021/22 figures)

Location of Workforce at the end of the Reporting Year

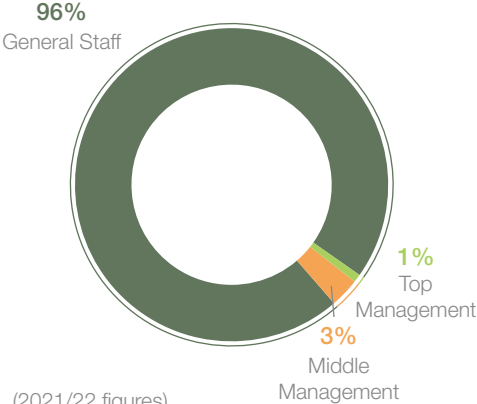
Employee Distribution by Gender



(2021/22 figures)

Employee Gender Distribution at the end of the Reporting Year

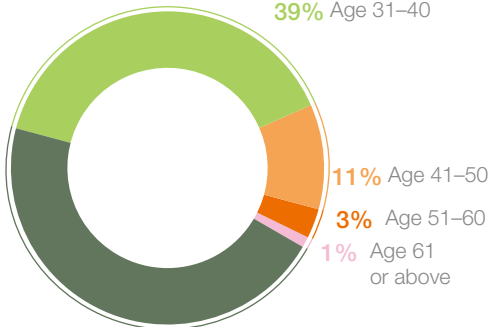
Employee Category



(2021/22 figures)

Employee Category at the end of the Reporting Year

Employee Distribution by Age Group



(2021/22 figures)

Age Distribution of Employees at the end of the Reporting Year



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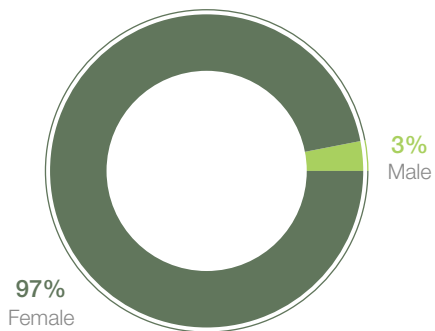
EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B1. Employment (Continued)

Benefit and Welfare (Continued)

Employee Turnover Rate

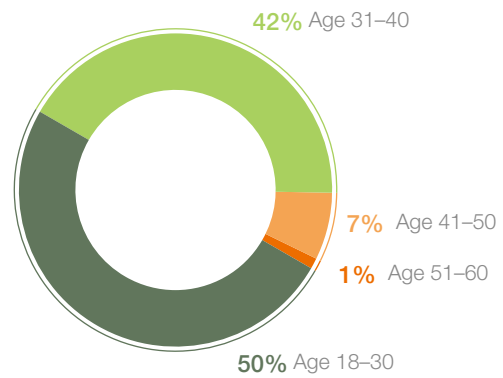
Employee Turnover Rate by Gender



(2021/22 figures)

Employee Turnover Rate by Gender during the Reporting Year

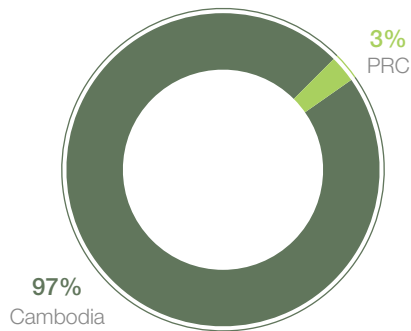
Employee Turnover Rate by Age Group



(2021/22 figures)

Employee Turnover Rate by Age Group during the Reporting Year

Employee Turnover Rate by Location



(2021/22 figures)

Employee Turnover Rate by Location during the Reporting Year

Environmental, Social and Governance Report 2021/22

EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B2. Health and Safety

The Group remains highly attentive to health and safety. The Employment and Labour Practices Policy Statement states the Group's commitment in maintaining a healthy environment.

All employees have their safety targets and a regular review is required to lessen safety hazards. To safeguard employees from occupational health hazards, proper office equipment such as height-adjustable chairs with adjustable armrests and a tilting backrest is provided. The Group ensures the workplace has adequate lighting and ventilation systems, and is kept clean and tidy. Safety incidents, if any, will be reported to the top management. All full-time employees in Hong Kong are entitled to a medical plan, covering out-patient clinical visits as well as dental check-ups.

In addition to offering suitable office equipment and a medical plan to take care of employees' physical health, the Group has also from time to time shared physical and mental health tips or reminders to employees via emails and informal communication and encourages employees to participate in numerous leisure and sports activities.

In the Factories, the Group has established the Occupational Safety and Health (OSH) Committee to oversee the implementation of and to monitor the OSH measures. The OSH Committee comprised of 11 sections, such as fabric, accessory, cutting, sewing, quality control and finishing. All department heads are responsible for the OSH matters in their respective areas and each group is responsible for reporting to an OSH officer or OSH manager.

Some highlighted health and safety measures implemented include:

Health and Safety Training	
Fire safety training	Top management team and all supervisor and workers' representatives, etc. attended fire safety training during the Reporting Year. The training covered: <ul style="list-style-type: none">• Fire drill evacuation procedure and practice• Procedures for using fire extinguisher and fire hydrant• Emergency response plan
Personal protective equipment (PPE) training	The Factories' supervisors attended PPE training during the Reporting Year, which explained the different types of PPE and the correct way of wearing it

During the Reporting Year, we were not aware of any material occupational injuries or fatalities within the Group, and of any non-compliance in relation to health and safety within the reporting scope.



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EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B2. Health and Safety (Continued)

Anti-pandemic Work

Since the outbreak of the novel coronavirus disease 2019 (“**COVID-19**”) which paralyzed the daily lives of consumers around the world, the Group has acted responsibly and undertook the necessary precautionary and preventive measures across its production facilities in the fight against the COVID-19 outbreak. However, in the week of 10 May 2021, some of the employees at the production plant in Cambodia (the “**Cambodia Factory**”) were diagnosed as infected with COVID-19 and there were a total of 21 confirmed cases up to and including 14 May 2021. In response to the detection of the COVID-19 cases in the Cambodia Factory as reported by the Cambodian Ministry of Health and following discussions with the relevant department of the Cambodian government, the Group responsibly and swiftly suspended the operations of the Cambodia Factory for a period of 14 days from 15 to 28 May 2021 (the “**Temporary Suspension**”) to conduct a detailed review of the then current precautionary and preventive measures in place with the view to strengthening such measures as deemed appropriate while performing thorough deep-cleaning at the Cambodia Factory to further protect all of its employees. In addition, testing of COVID-19 has also been conducted with a 14-day quarantine period for employees who have closely worked with the confirmed cases. During the Temporary Suspension, the Group offered about 3,700 employees for testing by the Cambodian Ministry of Health and about 200 in total were found to be positive. Given the then alleviating situation with COVID-19, following the inspection by and as agreed with the relevant department of the Cambodian government, the Cambodia Factory reopened on 31 May 2021.

In early February 2022, the COVID-19 cases in Hong Kong have increased significantly. The Group’s immediate priority was to safeguard the health and safety of all staff and their families and therefore, we proactively implemented a work-from-home policy during the period from early February 2022 to early April 2022 at our head office to minimize the risk of infection among our employees. Along with remote work equipment that they needed to work from home effectively, our office also stocked up emergency food and first-aid supplies which were distributed to those in need.

As of the date of this Report, most of our employees had received their vaccination.

We strictly follow the guidelines for prevention and treatment of the pandemic issued by the relevant local governments, actively implement anti-pandemic measures, formulate anti-pandemic plans following resumption of work, and fulfill our commitments to customers as scheduled under the premise of ensuring the safety and health of our employees.

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EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B2. Health and Safety (Continued)

Anti-pandemic Work (Continued)



Admission Check

Staff are required to conduct a body temperature check before entering the Factories. Staff with a body temperature of 37.3 degrees Celsius or above will be arranged to be inspected with medical supervision at the infirmary



Disinfection of Factory Area

Conduct regular disinfection of the public areas of the Factories; conduct regular large-scale disinfection of the whole of the Factories every two days



Canteen Management

Meals will be distributed with each person allocated one set and who are not allowed to sit face-to-face. Plastic boards are placed in-between dining tables to implement distance restrictions, effectively separating employees



Pandemic Prevention Propaganda

Knowledge of pandemic prevention and control, and relevant prevention and control measures will be posted in the Factories to alert employees of potential diseases and raise awareness



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EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B2. Health and Safety (Continued)

Anti-pandemic Work (Continued)



Respond to the Call

Maintain internal and local pandemic assessment and investigation; carry out prevention and treatment of symptoms according to the regulations of the local government



Distribution of Supplies

Make sure all personnel on-site are wearing face masks; ensure the cleaning and disinfection personnel are wearing full precautionary gear



Reserving Supplies

Ensure the amount of hand sanitizer and disinfectant in stock at any time is sufficient for at least one week; strict plan of the use and purchase of medical supplies (face masks, PPE, etc.)



Quarantine

Staff returning from abroad are subject to self-quarantine for 14 days before entering the Factories; anyone who has been to an infected area is subject to self-quarantine for 14 days

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EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B3. Development and Training

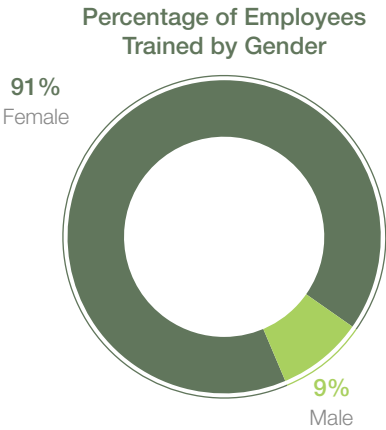
The Group believes that providing employee development opportunities to improve its employees' knowledge and skills can enhance their personal growth both intellectually and professionally. In accordance with the Employment and Labour Policy Statement, the Group approaches staff development and training from three directions:

 <p>Invest resources (such as allocation of budget) on staff training and career development</p>	 <p>Provide adequate training opportunities to enhance staff's knowledge and skills</p>	 <p>Improve the employment system continuously to provide an ideal environment for staff career development</p>
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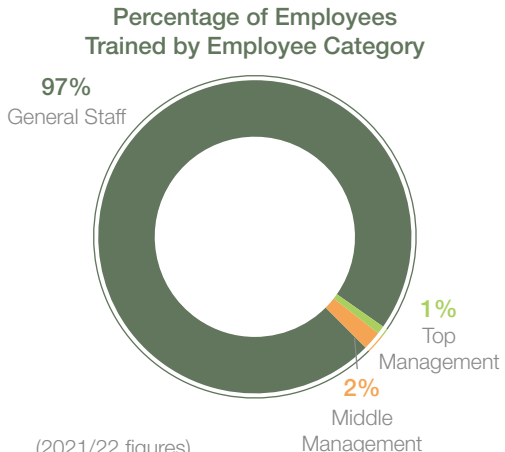
To encourage and assist employees in developing their potential, training resources are planned and training programs are developed and implemented to ensure employees receive the relevant training and professional development, so that they are better equipped and as a result be able to increase efficiency which is favourable to the long-term development of the Group. Training programmes are classified into two types according to the target and purpose: internal training and external training. At our head office, the Group organised seminar and workshops. The Group supports staff training programmes by granting time-off and reimbursement.

The Factories provide training regarding fire safety, personal protective equipment, and orientation for new workers. The Factories also provide on-the-job training, including safety measures for current staff. For the staff who perform special duties, they are trained regularly; other staff who work in finance, human resources or those requiring certain technical skills, will receive specific training in relation to their job duties.

The Group will continue to review and update development and training measures to ensure effective execution of its training plan.



(2021/22 figures)
Percentage of Employees Trained by Gender during the Reporting Year

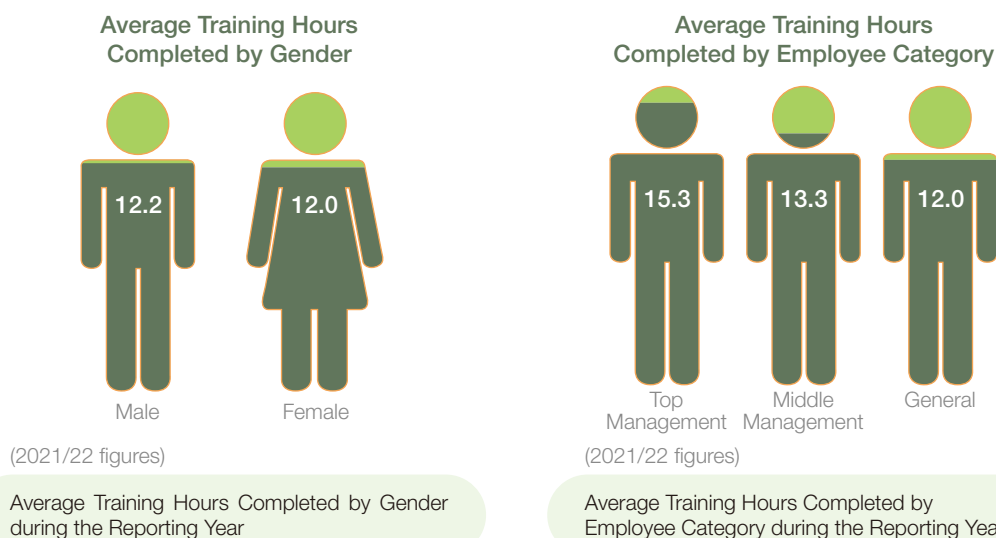


(2021/22 figures)
Percentage of Employees Trained by Employee Category during the Reporting Year

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EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B3. Development and Training (Continued)



B4. Labour Standards

We value our staff as they are important assets of the Group. The Group provides equal opportunity to all of its employees. Staff are assessed by their performance and working experience regardless of age, marital status, race, religious, nationality or gender etc. The Group strives to build a healthy working environment with equal opportunities to protect employees' rights and their benefits. The laws and regulations that are directly related to and which have a significant impact on the Group include, but may not be limited to, the following:

- Hong Kong:
 - Employment Ordinance
- Cambodia:
 - Child Labour Policy
 - Non-Prison Labour Policy
 - Labour Law
- PRC:
 - Labour Law
 - Labour Contract Law

The Group prohibits the use of child labour and forced labour. The Employment and Labour Policy Statement sets out the Group's approach to employment issues.

At the Cambodia Factory, the Child Labour Policy and Non-Prison Labour Policy are in place to prevent child labour and forced labour respectively. The Factories' Overtime Policy ensures that staff will be consulted for any overtime work arrangement.

To prevent child labour, applicants' identification documents are verified and carefully checked to ensure that they are legally employable. If forced labour or child labour is discovered, the Group will immediately stop his or her duties and investigate the incident thoroughly. For departing employees, an exit interview will be conducted by the human resource personnel to understand the reason(s) for leaving and make further improvement to minimise future employee turnover.



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EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B4. Labour Standards (Continued)

The Group is in compliance with, among others, the Labour Law in Cambodia and the PRC, the Employment Ordinance in Hong Kong, and the Occupational Safety and Health Ordinance (Chapter 509 of the Laws of Hong Kong) in Hong Kong.

During the Reporting Year, the Group had no material violation of any of the above ordinances or regulations which have or may lead to investigation.

OPERATING PRACTICES

The Group abides by laws and regulations that apply to its sites of operation and has formulated the Supply Chain Management, Product Responsibility and Anti-corruption Policy Statement in order to manage environmental and social risks in its daily operation.

B5. Supply Chain Management

Supply chain management is one of the key areas of our business, which includes managing environmental and social risks of the supply chain.

The main materials and components of handbags and packaging materials, including Polyurethane (PU) and Polyvinyl Chloride (PVC) materials components of handbags and packaging materials, are provided by our suppliers to fulfil our specific requirements and comply with relevant environmental laws and regulations. We have also established quality control procedures to safeguard the quality of these materials.

We procure products based upon specification, quality, price and applicable environmental considerations. For all suppliers, we regularly visit their production facilities to witness their operations and to check against our required specifications of the products.

We are impartial in our selection of suppliers. Our supply chain management policies and procedures include assessment, selection, approval, procurement and performance evaluation. Performance evaluation is based on capacity, delivery accuracy and punctuality, service, environmental protection and social responsibilities.

The Group also required suppliers and contractors to implement our Child Labour Policy. We will closely monitor such compliance with our Child Labour Policy through our regular site visits to their production facilities. The Group will cease business relationships with those suppliers and contractors who use child labour in their factories.

During the Reporting Year, the Group had a total of 325 suppliers from the PRC and 25 suppliers from Cambodia.

Green Procurement

The Group has ethical and environmental expectations for delivering goods and services. During the Reporting Year, the Group continued to work with its customers, partners and suppliers to further enhance its sustainability by focusing on managing risks and improving performance in the supply chain, adopting standards and best practices, and providing sustainable design, manufacturing, product and packaging options. The Group formulated policies and measures, including a policy that gives priority to the procurement of green products, such as furniture made with chipboard, photocopiers and printers with energy efficiency labels, recyclable laser printer cartridges and recycled paper folders.

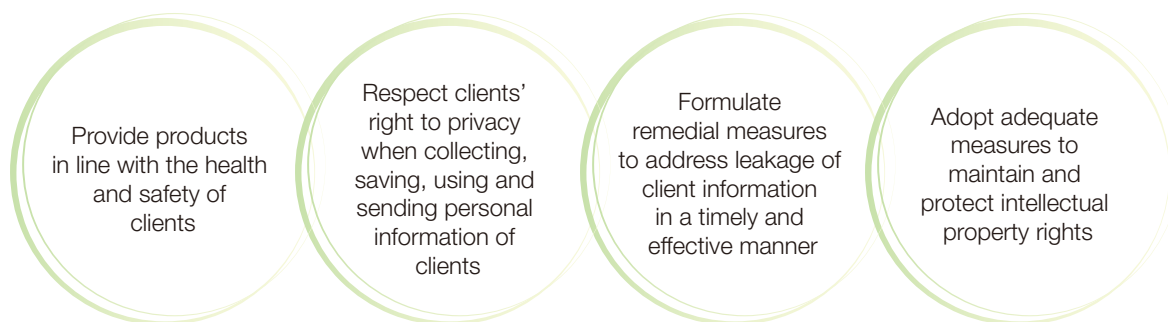


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OPERATING PRACTICES (CONTINUED)

B6. Product Responsibility

The Group values each client and strives to continuously improve its products and services. The Group pledges to:



To ensure the highest standards of quality and integrity in its products and operations in the Factories, the Group conducted assessment of its security practices both internally and with respect to its supply chain. The Group requires its supply chain partners to comply with the security requirements, including physical security, access controls, procedural security, personnel security and training awareness.

The Group's Quality Manual sets out product quality inspection procedures in different stages of the production cycle. The Customer Complaint Policy states the procedures in handling complaints regarding product quality from clients. Internal communication is emphasised as a means to maintaining consistent quality and client satisfaction.

During the Reporting Year, the Group complied with laws and regulations related to product responsibility, including but not limited to the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong) in Hong Kong. There were no cases of non-compliance in relation to health and safety, advertising, labelling and privacy matters by the Group during the Reporting Year.

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OPERATING PRACTICES (CONTINUED)

B6. Product Responsibility (Continued)

Risk Assessment system





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ERATING PRACTICES (CONTINUED)

B6. Product Responsibility (Continued)

Delivering Quality Products and Services

The Group is committed to providing high-quality products and services and guarantees that they are in line with industry standards and sustainability requirements. The Group also strives to meet higher standards all the time. As such, the Group has established internal policies and procedures for the production and sales of products to ensure compliance with all applicable laws and regulations. Meanwhile, on-site quality control personnel are also arranged by customers to inspect the quality of finished products. In case of any non-conforming products reported by customers, the Group will recall them based on the procedures requested by customers and carry out corresponding measures of redress to minimise the impacts and customers' losses. During the Reporting Year, there were no products sold or shipped which have been subject to recalls due to safety and health reasons.

Internal Quality Appraisal

The Group has implemented a comprehensive internal review system. All staff shall participate in product quality management and has established an internal audit team. Through a combination of monthly non-periodic internal reviews and cross reviews, the Group seeks to review the execution of each manufacturing process and each stage, and promote the standardisation of the production process. Based on the inadequacies identified during internal interviews, follow-up measures will be implemented in a timely manner, and we will keep improving and optimising the production process to achieve continuous improvement on product quality and appropriately update our quality data.

Analysis and Handling of Defective Products

Upon inspection, if the quality features of finished products do not meet the requirements, those products will be classified as defective products to prevent them from being mixed into qualified products and despatched to the market. For products returned by consumers, we will immediately set up a special team to investigate the reasons for return, and settle according to our standard mechanism to protect consumers' rights and protect the reputation of the Group from damage. The Group's quality management department regularly summarises the defective product information, discusses continuous improvement measures with the technical team, and has dedicated personnel to follow up and monitor the improvement results.

During the Reporting Year, the Group did not receive any material or substantiated complaints relating to any recall of a whole batch of products for health and safety reasons.

Protecting Legal Rights

The Group cherishes the business cooperation relationship with its customers and strives to fulfill its commitments to protect the legitimate rights and interests of itself and those of its customers. We pay particular attention to our partners' requirements for suppliers' environmental and social responsibility and implement the concepts of compliant operation, environmental protection, and transparent disclosure. We also cooperate with customers in factory inspections proactively to meet the customers' needs and work together with them to build a sustainable industrial chain at the same time.



Environmental, Social and Governance Report 2021/22

OPERATING PRACTICES (CONTINUED)

B6. Product Responsibility (Continued)

Intellectual Property and Brand Protection

We undertake not to produce and sell products that infringe intellectual property rights, and to protect our customers' brand creativity and commercial interests. For similar brands with strong competitiveness, we would implement physical and personnel isolation for production and operation and timely destroy the materials that contain customer information and excessive production materials printed with the customer's brand logo.

During the Reporting Year, there were no brand security incidents such as theft, illegal entry, and information leakage involving the Group.

B7. Anti-corruption

Operating with honesty, integrity and fairness has always been essential to the core of our business. We prohibit employees from receiving any advantages offered by customers, suppliers, colleagues, or other parties, while they are performing employee duties, and prohibit any activities involving conflicts of interest, bribery, extortion, fraud, and money laundering.

The Group has included anti-corruption terms in the Staff Handbook, which lays out the Group's expectation and guiding provisions on code of conducts, to ensure clear communication. The anti-corruption working group is responsible for the implementation and monitoring of anti-corruption measures.

In the Factories, the Group has established the Anti-Corruption/Bribery Procedures to ensure the Group and all business partners follow the anti-corruption principles when doing business.

The anti-corruption working group also conducted anti-corruption training during the Reporting Year to strengthen the knowledge of staff members in relation to bribery, extortion, fraud, money laundering and other illegal activities in order to establish the correct values and strengthen the ability of staff to identify and distinguish legal and illegal, honest and dishonest, and moral and immoral acts.

During the Reporting Year, there were no significant changes to the illegal acts and related enforcement and monitoring measures formulated by the Group. Major measures are as follows:

- setting up the reporting telephone and mailbox as the channel to report actual or suspected embezzlement cases, reports for which the internal control department is responsible for accepting, retaining and handling;
- the anti-corruption working group may carry out random checks on work procedures and results of departments engaged in economic activities;
- the finance department regularly examines economic activities and delivers suspected cases of embezzlement to the anti-corruption working group for investigation; and



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OPERATING PRACTICES (CONTINUED)

B7. Anti-corruption (Continued)

- for any staff who engages in embezzlement whether or not amounting to a criminal offence, the anti-corruption working group will recommend company management to impose corresponding internal administrative disciplinary punishments according to the regulations, and, should the staff member possibly be in violation of the law, the anti-corruption working group will transfer the case to the relevant authorities.

The Group established a whistle-blowing policy that ensures any internal or external stakeholder can raise any issue. In case if there are any matters noted by the employee or any stakeholders of the Company which do not complied with the Company's employee's code of conduct, they can raise their concerns directly through email to the chairman of the audit committee of the Board.

The Group abides by the relevant anti-corruption laws and regulations, including but not limited to the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong) in Hong Kong. During the Reporting Year, the Group was not aware of any material non-compliance with relevant laws and regulations of bribery, extortion, fraud and money laundering that would have a significant impact on the Group. During the Reporting Year, there were no concluded legal cases regarding corrupt practices brought against the Company or its employees.

B8. Community Investment

The Group is keen on supporting communities and fulfilling the expectations of various stakeholders and the communities in jurisdictions where we operate. The Community Investment Policy states the Group's commitment to the community, especially in three areas:

- attention to social issues and events to understand public expectations of the Group;
- support plans and activities that positively impact society; and
- ensure continuous communication with members of the community.

This gives the Group advantages in understanding the needs of the communities and consider them while organising various types of community activities. The Group also deems community investment neither the sole responsibility of employees nor management, but a responsibility of both management and employees.

While focusing on its business operation, the Group also continued to fulfill its social responsibilities by making contributions to the community. The Group spares no effort in participating in public welfare activities to help those in need in the communities in jurisdictions where it operates. To offer assistance to the needy, charitable and other donation made by the Group during the Reporting Year amounted to HK\$287,000 for supporting the infrastructure and development of the community.



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OPERATING PRACTICES (CONTINUED)

B8. Community Investment (Continued)

Labour Needs

The Group endeavours to recruit more residents as workers not only to support the expansion of the Group's business but also support the local labour market.

Community Activities

The Group is committed to fostering harmonious relationships with the communities in jurisdictions where it operates, and has consistently maintained its commitment to return to society and endeavours to provide long-lasting benefits to its stakeholders. The Group recognises that for the Group's long-term development, community participation is important. Therefore, the Group has always encouraged its employees to participate in charitable activities and contribute to the community, whether financially by making a donation or non-financially such as through voluntary services.

Environmental, Social and Governance Report 2021/22

ESG REPORTING GUIDE CONTENT INDEX

Material Aspect	Content	Data of this year	Data of last year	Page Index
A. Environmental				
<i>A1 Emissions</i>				
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.	–	–	6–7
A1.1	The types of emissions and respective emissions data	–	–	–
	Nitrogen oxides (NO _x) (kilogram)	2,161	1,808	–
	Sulphur oxides (SO _x) (kilogram)	107	89	–
	Respirable suspended particles (RSP) (kilogram)	100	84	–
A1.2	Greenhouse gas emissions in total (tonnes CO ₂ -e)	1,577	1,320	–
	Direct emissions (tonnes CO ₂ -e)	147	123	–
	Energy indirect emissions (tonnes CO ₂ -e)	1,430	1,197	–
	Intensity of greenhouse gas emissions (tonnes CO ₂ -e/thousand handbags sold)	0.193	0.198	–
A1.3	Total hazardous waste produced (tonnes)	–	–	–
	Intensity of total hazardous waste produced (tonnes/square metre)	–	–	–
A1.4	Total non-hazardous waste produced (tonnes)	591	480	–
	Intensity of non-hazardous waste produced (tonnes/square metre)	0.009	0.008	–
A1.5	Description of measures to mitigate emissions and results achieved	–	–	6–7
A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved	–	–	6–7

Environmental, Social and Governance Report 2021/22

ESG REPORTING GUIDE CONTENT INDEX (CONTINUED)

Material Aspect	Content	Data of this year	Data of last year	Page Index
<i>A2 Use of Resources</i>				
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	–	–	8–10
A2.1	Direct and/or indirect energy consumption by type	–	–	–
	Total energy consumption (MWh)	3,284	2,748	–
	Direct energy consumption (MWh)	580	483	–
	Indirect energy consumption (MWh)	2,704	2,265	–
	Energy intensity (MWh/square metre)	0.052	0.044	–
A2.2	Water consumption in total (cubic metre)	44,716	43,823	–
	Water intensity (cubic metre/square metre)	0.712	0.697	–
A2.3	Description of energy use efficiency initiatives and results achieved	–	–	8–10
A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved	No issue in sourcing water	No issue in sourcing water	–
A2.5	Total packaging material used for finished products (tonnes) Packaging material intensity (tonnes/thousand handbags sold)	0.081	0.072	–
<i>A3 The Environment and Natural Resources</i>				
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	–	–	10–11
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	–	–	10–11
<i>A4 Climate Change</i>				
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	–	–	11
A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them	–	–	11

Environmental, Social and Governance Report 2021/22

ESG REPORTING GUIDE CONTENT INDEX (CONTINUED)

Material Aspect	Content	Data of this year	Data of last year	Page Index
B. Social				
<i>B1 Employment</i>				
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.	–	–	11–14
B1.1	Total workforce by gender, employment type, age group and geographical region	–	–	11–14
B1.2	Employee turnover rate by gender, age group and geographical region	–	–	11–14
<i>B2 Health and Safety</i>				
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.	–	–	15–18
B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year	–	–	15–18
B2.2	Lost days due to work injury	–	–	15–18
B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored	–	–	15–18
<i>B3 Development and Training</i>				
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	–	–	19–20
B3.1	The percentage of employees trained by gender and employee category	–	–	19–20
B3.2	The average training hours completed per employee by gender and employee category	–	–	19–20

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ESG REPORTING GUIDE CONTENT INDEX (CONTINUED)

Material Aspect	Content	Data of this year	Data of last year	Page Index
<i>B4 Labour Standards</i>				
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.	–	–	20–21
B4.1	Description of measures to review employment practices to avoid child and forced labour	–	–	20–21
B4.2	Description of steps taken to eliminate such practices when discovered	–	–	20–21
<i>B5 Supply Chain Management</i>				
General Disclosure	Policies on managing environmental and social risks of the supply chain.	–	–	21
B5.1	Number of suppliers by geographical region	–	–	21
B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored	–	–	21
B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored	–	–	21
B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored	–	–	21

Environmental, Social and Governance Report 2021/22

ESG REPORTING GUIDE CONTENT INDEX (CONTINUED)

Material Aspect	Content	Data of this year	Data of last year	Page Index
<i>B6 Product Responsibility</i>				
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.	–	–	22–25
B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	–	–	22–25
B6.2	Number of products and service related complaints received and how they are dealt with	–	–	22–25
B6.3	Description of practices relating to observing and protecting intellectual property rights	–	–	22–25
B6.4	Description of quality assurance process and recall procedures	–	–	22–25
B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored	–	–	22–25
<i>B7 Anti-corruption</i>				
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.	–	–	25–26
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	–	–	25–26
B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored	–	–	25–26
B7.3	Description of anti-corruption training provided to directors and staff	–	–	25–26



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ESG REPORTING GUIDE CONTENT INDEX (CONTINUED)

Material Aspect	Content	Data of this year	Data of last year	Page Index
<i>B8 Community Investment</i>				
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.	–	–	26–27
B8.1	Focus areas of contribution	–	–	26–27
B8.2	Resources contributed to the focus area	–	–	26–27