



Yee Hop Holdings Limited

義合控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號 : 1662



ENVIRONMENTAL,
SOCIAL AND
GOVERNANCE
REPORT

2021/22

環境、社會及
管治報告

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About This ESG Report

Yee Hop Holdings Limited (stock code: 1662) (hereinafter referred to as “**Yee Hop**”, or along with its subsidiaries, the “**Group**”) is pleased to present its yearly Environmental, Social and Governance (“**ESG**”) Report (the “**ESG Report**”). This ESG Report conforms to the “comply or explain” provisions of the ESG Reporting Guide under Appendix 27 of the Main Board Listing Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

The purpose of this ESG Report is to communicate to our stakeholders the Group’s direction, commitments, strategies and performances on material ESG issues and on sustainable development. All information is portrayed in an impartial, transparent and accurate manner to enable our stakeholders to have a better understanding of the Group’s progress and goals regarding sustainability. This ESG Report has been reviewed and approved by the Board of Directors (the “**Board**”), which is responsible for overseeing and managing all ESG-related matters of the Group.

This ESG Report covers the Group’s head office operations (the “**Office**”) and our foundation works and other civil works business in Hong Kong. Since the foundation and other civil works business is our most important business segment and continues to have the most significant ESG impacts due to its business nature, other reportable segments are excluded from the reporting scope of this ESG Report. Quantitative data disclosed in this ESG Report covers those of our Office operations and a representative project from the foundation works and other civil works business division, namely “Contract No.: 12/WSD/20 - Term Contract for Risk-Based Improvement of Small Water Mains - Hong Kong & Islands and New Territories West” (the “**Project**”), which commenced in May 2021. This representative project has been chosen for this ESG Report, as the representative project disclosed in the previous ESG Report (specified in the Outline Agreement No. 46000063370) has been completed. Unless otherwise specified, this ESG Report covers the period from 1 April 2021 to 31 March 2022 (the “**Reporting Period**”).

This ESG Report adheres to the following reporting principles:

Materiality	With confirmation from the Board and management, this ESG Report is structured based on the materiality of ESG issues identified from a stakeholder engagement exercise.
Quantitative	Key performance indicators (“KPIs”) and quantitative information from the Office and the Project are disclosed in this ESG Report.
Balance	This ESG Report provides an impartial view of the Group’s ESG performance, and discloses our achievements and areas of improvement.
Consistency	<p>Although the representative project disclosed in this ESG Report is not the same as the one disclosed in the last ESG Report, the methodologies used in this ESG Report are the same as those used in the previous ESG reports, which allow a meaningful comparison of ESG data.</p> <p>However, it should be noted that quantitative data from this Project does not cover the full Reporting Period since it commenced in May 2021. Additionally, during the Reporting Period, the COVID-19 pandemic (“COVID-19”) has caused a temporary delay at our project sites for approximately one and a half months. Thus, ESG data presented in this ESG Report may not reflect an accurate representation of our performance.</p>

OPINION AND FEEDBACK

We appreciate and value your feedback on this ESG Report, as well as our approach to sustainability. You are welcome to contact us with your queries or suggestions through the following channels:

Post Units 1104–06, Nan Fung Commercial Centre, 19 Lam Lok Street, Kowloon Bay, Hong Kong

E-mail info@yee-hop.com.hk

Chairman's Statement

Dear Stakeholders,

In the previous financial year, the world continued to face unprecedented challenges and the global economy is on a slower than expected road to recovery. Thus, navigating today's constantly changing business landscape is a complex task. To concentrate efforts on our core offerings, we sold our entire 70% equity interest in our marine ecology subsidiary BGI Marine, which constituted a disposal of the subsidiary.

In May 2021, our foundation works and other civil works business division reached new heights through the commencement of a new construction project (a three-year contract that involves the maintenance of high risks and/or aged water mains) awarded by the Water Services Department of the Government of the Hong Kong Special Administrative Region. Our performance and achievements on this Project are exemplified by several awards received particularly in the aspect of occupational health and safety, which is of paramount importance to us.

During the Reporting Period, COVID-19 showed no signs of slowing down and had rampaged Hong Kong, which consequently caused a temporary suspension of our construction operations for approximately one and a half months. In order to set an example and to encourage other companies to play their part in preventing further spread of COVID-19, we took the initiative to reward vaccinated employees with cash incentives or paid holiday leave to promote the importance of vaccine inoculation. This not only safeguarded the health and safety of our employees, it has also minimised further disruptions to our operations. In addition, we have formulated a set of COVID-19 protocols and distributed a total of approximately 24,900 rapid antigen test kits to enhance the protection of both the employees and the subcontractors.

Growth and sustainability are inextricably linked and we remain passionate about embedding sustainable principles into the core of our business. Our strategic priorities revolve around four key areas – Workplace, Marketplace, Environment and Community. New policies such as the Whistleblowing Policy has been established, and practices have been strengthened to reinforce our commitment to sustainability. For material ESG issues, we added two new focus areas, namely circularity and biodiversity, after taking into consideration global ESG matters that have become increasingly significant for the construction industry. A materiality assessment conducted by us shows that occupational health and safety is again the top ESG topic of concern to our stakeholders.

Yee Hop understands that its construction activities undoubtedly have a direct major impact on the environment of Hong Kong, and is constantly seeking meaningful initiatives to minimise its adverse impact. To this end, we have created a Risk and Opportunities Analysis sheet that identifies key environmental issues along with sound strategies to address these risks, as well as purchasing sustainable construction equipment and machinery, which together showcase our proactive and responsible manner in protecting the environment. We have also adopted an integrated approach to setting environmental targets that focuses on achieving reductions in our key aspects of emissions, waste, electricity, petrol and water by FY24/25. To tackle the pressing issue of climate change, we have conducted a preliminary climate-related risk assessment based on well-recognised international standards and formulated corresponding mitigation measures.

We anticipate that the Hong Kong economy will bounce back from COVID-19 soon and there will be a gradual increase in tender opportunities for foundations works and tunnelling works from both the public and private sectors. We aim to ensure that business growth is achieved sustainably and the well-being of the environment, local communities of Hong Kong and the employees is always prioritised by spearheading a greater number of initiatives to play our role as a responsible corporate citizen. Our sustainability strategy will continue to be refined to keep abreast of the latest developments and trends in the construction industry. We will enhance our occupational health and safety measures to prevent work-related injuries as far as practicable, and to avoid further prosecutions arising from an oversight. We also intend to procure a greater amount of eco-friendly construction equipment and materials, whilst increasing our recycling and reuse efforts to promote the value of using less resources, and thus generating less waste.

I am truly grateful for the continuous hard work and dedication demonstrated by our colleagues, suppliers and subcontractors during these challenging times. At Yee Hop, we are undeterred by obstacles and together with all our partners, we will foster a tenacious spirit to serve our customers, enhance value for our stakeholders and deliver sustainable performance to grow side by side with our beloved home – Hong Kong.

Jim Yin Kwan Jackin

Chairman and Executive Director

Hong Kong, 30 June 2022

About Yee Hop

Yee Hop was founded in 1989 and since then, has grown and positioned itself to be a leading contractor in Hong Kong. It is principally engaged in (i) the provision of foundation, other civil works and tunnelling works in Hong Kong and overseas, and (ii) premises revitalisation and enhancement in the PRC.

In addition to the core segments, the Group has invested in an associate for a property development project. The project consists of 304 residential apartments situated at Windmill Street, Birmingham, the United Kingdom, where most of the apartments have successfully been sold or pre-sold.

i) Foundation, Other Civil Works and Tunnelling Works

The Group provides foundation and other civil works through its subsidiary Yee Hop Engineering Co. Ltd (“YHE”). Foundation works involve the construction of mini-piles, rock-socketed steel H-pile and driven steel H piles, whereas other civil works include site formation works, and road and pavement works. The Group’s tunnelling works operations involve pipe jacking, hand dig tunnel and cut-and-cover tunnel works.

Throughout the years, the Group has successfully undertaken diverse construction projects, which include residential developments, commercial developments and infrastructure projects. Equipped with over 30 years of professionalism, the Group embarked on new endeavours and took its foundation works and other civil works expertise to the Philippines in 2018.

ii) Premises revitalisation and enhancement

To enhance business growth, the Group commenced operations in the premises revitalisation and enhancement business and entered into four cooperation agreements that relate to premises situated in Guangzhou, a first-tier city in the PRC. These four premises are currently undergoing enhancement.

Awards and Recognitions

Organisation	Award	Receiving Project Site
Occupational Safety & Health Council, Government of the Hong Kong Special Administrative Region (“ Hong Kong SAR Government ”)	20th Hong Kong Occupational Safety & Health Award – Safety Performance Award – Rookie Safety Performance Award – Outstanding	Contract No. 17/8006 Civil Works for 132kV Cable Circuit Improvement From Davis S/S to Sai Ying Pun Z/S-Section from Davis S/S to Joint Bay at Belcher's Street
Development Bureau and Construction Industry Council, Hong Kong SAR Government	27th Considerate Contractors Site Award Scheme – Considerate Contractors Site Award – Merit Award	Contract No. 17/8006 Civil Works for 132kV Cable Circuit Improvement From Davis S/S to Sai Ying Pun Z/S-Section from Davis S/S to Joint Bay at Belcher's Street
Development Bureau and Construction Industry Council, Hong Kong SAR Government	27th Considerate Contractors Site Award Scheme – Model Subcontractor Award – Merit Award	Sai Sha Road Widening Works
The Lok Sin Tong Benevolent Society, Kowloon – Smoking Cessation Program in Workplace	World No Tobacco Day 2021 – Smoke-free Workplace Business Innovation Award	–
Occupational Safety & Health Council, Hong Kong SAR Government	16th Occupational Health Award – Joyful@Healthy Workplace Best Practices Award – Outstanding Award	Contract No. 17/8006 Civil Works for 132kV Cable Circuit Improvement From Davis S/S to Sai Ying Pun Z/S-Section from Davis S/S to Joint Bay at Belcher's Street



Sustainability Approach

Yee Hop acknowledges that sustainable development is the ultimate key to business growth and success. As part of our ongoing commitment to embracing sustainability throughout our operations, we incorporate ESG topics into our decision-making and strategic planning processes to build a truly responsible business.

SUSTAINABILITY GOVERNANCE

Our journey to sustainability is founded on a robust governance system that ensures our actions always align with stated objectives. To proactively embed sustainability as a core focus of its system, the Group has delegated to the Board strategic and managerial-level responsibilities and to the Safety Committees operational-level responsibilities that include execution and monitoring.

The Board

The Board is the highest decision-making body of the Group and oversees our overall approach in ESG management. Its responsibilities include laying down our ESG objectives and strategy, managing material ESG issues, determining ESG focus areas and reviewing progress made against the goals and targets relating to the focus areas, as well as evaluating sustainability-related risks and opportunities to strengthen the Group's ESG performance and management.

Corporate Safety Committee

To streamline a co-ordinated approach, we set up a Corporate Safety Committee that includes representatives from our subsidiaries to monitor our safety management system (“**SMS**”) and assess our safety performance. This Committee is also tasked with organising safety training programmes and reviewing injury cases to ensure safer working environments.

Site Safety Committee

A Site Safety Committee comprising of representatives of the management and workers has been established at YHE. This Committee is responsible for managing safety on an operational level, and is responsible for communicating safety policies, objectives and initiatives, evaluating site safety status, as well as reviewing risk assessments and safety procedures.

SUSTAINABILITY STRATEGY

Sustainability is ingrained into the core of our business, which is essential to allow us to maintain progress and achieve our objectives in a responsible manner. To this end, the Group has devised an Environmental and Corporate Social Responsibility (“**CSR**”) Policy, which denotes guiding principles to embracing sustainable operations. Our sustainability strategy which comprises four key pillars, namely Workplace, Marketplace, Community and Environment has enabled us to deliver positive value to our stakeholders, whilst driving positive economic, social and environmental impact. Adopting a solid framework shapes our strategic decision-making processes, strengthens our corporate values and aligns our resources to optimise our ESG contributions.



Workplace

- Foster a supportive and quality work environment
- Uphold fair and equal employment practices that protect employee rights and interests
- Support staff training and career development opportunities
- Maintain a healthy and safe work environment
- Facilitate stakeholder communication for meaningful and trusting relationships

Marketplace

- Operate under high standards of integrity, transparency and accountability to provide professional expertise
- Remain flexible and responsive to evolving market demands
- Promote principles of sustainable development among our stakeholders

Environment

- Integrate environmental considerations throughout the lifecycle of our projects
- Seek strategic environmental improvements through conserving natural resources, reducing the use of energy, and minimising and recycling waste
- Enhance environmental awareness for all stakeholders whilst supporting environmental initiatives in the community

Community

- Support local initiatives that create positive impact and lasting benefits to the community
- Establish community partnerships
- Mobilise a productive and engaged workforce through facilitating volunteering opportunities

SUSTAINABILITY STANDARDS

To uphold the best practice in the industry and consistently regulate its operational quality, environmental management, occupational health and safety, and energy management, Yee Hop has drafted and implemented a set of policies and management systems that are carried out in accordance with international standards.

ISO 9001	ISO 14001	ISO 45001	ISO 50001
Quality Management System	Environmental Management System	Occupational Health and Safety	Energy Management System

STAKEHOLDER ENGAGEMENT

The Group acknowledges that maintaining open dialogue and forging harmonious relationships with our stakeholders is central to its business operations. To boost our understanding of the stakeholders' expectations and concerns on important sustainability issues, we have conducted a thorough engagement process. Through this process, we aim to integrate the stakeholders' perspectives in our daily operations to ensure that we strike a fine balance between serving the best interests of our key stakeholders and achieving our corporate sustainable development objectives.

We have actively communicated and interacted with our internal and external stakeholders through the following engagement channels during the Reporting Period.

Internal Stakeholders	Key Engagement Channels	External Stakeholders
Board	Meeting	Shareholders
Management	Interview	Investors
Administrative Executives	Email	Customers
General Employees	Letter	Suppliers
	Seminar	Regulators
	Suggestion Box	Community
	Performance Review	
	Regular Assessment	

MATERIALITY ASSESSMENT

In order to determine our most material issues with regard to the Group's sustainable development, the Group has commissioned an independent sustainability consultancy to conduct a stakeholder engagement exercise during the Reporting Period. To assess the importance of these ESG issues, a 3-step approach has been adopted.

Step 1: Identification	22 ESG issues have been identified as material to the Group based on benchmarking of industry peers, reviewing previous ESG reports, and referencing the Global Reporting Initiative Standards.
Step 2: Prioritisation	An online survey was then distributed to our key stakeholder groups, which include the Board, management, employees and customers. The stakeholder groups were then asked to rank the relative importance of the relevant ESG issues, and a total of 28 responses have been received.
Step 3: Validation and Review	The Group’s senior management has confirmed and validated the list of material topics for disclosure in this ESG Report. The Board has reviewed the material issues and results to ensure relevance and materiality to Yee Hop.

The following materiality matrix depicts the relative importance of each ESG issue towards the sustainable development of the Group (represented by the Board and management) against the viewpoints of different stakeholder groups (represented by employees). The top 10 material issues identified from the materiality matrix are displayed in bold in the following table. The structure of this ESG Report has been determined based on the overall average scores assigned to these ESG issues by our survey respondents.



Workplace	Marketplace
<ol style="list-style-type: none"> 1. Occupational Health and Safety 2. Advocating Human Rights (Forced and Child Labour) 3. Employee Training, Development and Engagement 4. Equality, Diversity and Inclusion 	<ol style="list-style-type: none"> 5. Anti-corruption 6. Customer Data Protection and Privacy 7. Corporate Governance 8. Customer Engagement and Satisfaction 9. Customers and Tenants' Health and Safety 10. Supplier and Subcontractor Engagement 11. Product and Service Quality and Responsibility 12. Transparent Procurement Practices 13. Sustainable and Responsible Supply Chain
Environment	Community
<ol style="list-style-type: none"> 14. Mitigating Site Environmental Impact 15. Green Office 16. Emissions Management 17. Climate Change Adaptation 18. Resource Management and Circularity (Energy, Water and Waste) 19. Sustainable Construction Practices and Materials Usage 20. Biodiversity 	<ol style="list-style-type: none"> 21. Minimising Site Impact on Local Communities 22. Community Development and Engagement

Workplace

Our people are at the heart of our operations, and their health and safety is of paramount importance. Thus, the Group remains committed to strengthening its occupational health and safety procedures, whilst ensuring all work environments are safe and healthy, inclusive and free from discrimination. We are a firm believer in showing appreciation to our dedicated employees and investing in their growth through training and development opportunities, as well as upholding ethical labour standards.

OCCUPATIONAL HEALTH AND SAFETY

Health and safety in the workplace is undoubtedly the Group's greatest concern, especially due to the nature of its business, where hazards are common. We continue to place occupational health and safety at the forefront of our operations, where we have developed a Safety and Health Policy Statement that is reviewed annually and complies with all statutory requirements, which includes the Occupational Safety and Health Ordinance (Cap. 509). This Policy is rigorously practised at our sites and emphasises our duty to safeguarding the safety of our employees, as well as preventing risks and injuries.

Safety and Health Policy Statement

- To adopt measures to control and eliminate hazards, as well as to reduce occupational health and safety risks.
- To consult and prioritise participation of workers, and where they exist, workers' representatives.
- To continually improve occupational health and safety management and performance.
- To provide safety training to all employees for their understanding, implementing and maintaining of the Safety and Health Policy Statement.

During the Reporting Period and with effect from 2022, Yee Hop has set the following objectives:

0 Prosecutions	<0.35 Accident frequency rate per 100,000 man hours worked
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Safety Management

To effectively manage safety across the Group's operations, we have formally established Safety Committees to facilitate an understanding of the responsibilities of the safety personnel, and to review current measures to ensure continuous improvement of our procedures.

Corporate Safety Committee

The Corporate Safety Committee meets on a quarterly basis and is predominantly tasked with evaluating safety management policies, monitoring operational control measures, and promoting safety awareness. This Committee is ultimately responsible for accelerating the Group's performance and progress in achieving the Group's safety goals and objectives.

Site Safety Committee

The Site Safety Committee meets on a monthly basis and is specifically in charge of managing site-related safety matters, which include updating the site safety organisational structure, co-ordinating monthly training sessions for all on-site workers, ensuring compliance with the laws and regulations of Hong Kong, reviewing and enhancing risk assessment procedures, and disclosing site injuries and statistics amongst others.

The robust SMS in place is implemented, maintained and continually improved in accordance with the ISO 45001 standards. The purpose of this SMS can be found in the Occupational Health and Safety Manual, which indicates that it is designed to assist with formulating safety targets and objectives, implementing safety policies, preparing and responding to emergencies, as well as organising safety training programmes and inspections. An internal audit is carried out at least once a year to ensure that this SMS continuously conforms to our policies and objectives, the ISO standards, and the latest regulatory requirements.

Our Health and Safety Manual has been formulated to provide clear guidelines on our approach to managing and preventing the various risks involved in different operational scenarios or when handling equipment and materials, as well as our expectations of the employees who are engaged in the related work. Procedures and practices relating to health and safety training, rules, inspections, and accident investigations amongst others are also stipulated in the manual.

During the Reporting Period, there were 6 cases of work-related injuries reported, and the number of lost days due to these work injuries was 884 days. We have investigated all the reported cases and provided prompt support and assistance to the injured workers, whilst detailed records are kept and filed for future reference. To enhance our duty of care and to prevent similar incidents from arising in the future, appropriate measures have subsequently been adopted. Additionally, there were no work-related fatalities reported during the past three years that includes the Reporting Period. In 2022, there were four prosecutions made against the Group's construction operations, which include for failing to ensure safe access and exit at a pit top at basement level, and for failing to implement measures to prevent workers from falling from a 2 metre height or more. To prevent similar health and safety issues from recurring in the future, we have taken action to address these problems by adopting appropriate safety mechanisms.

6 Work injuries (2020/2021: 11)	10.77 Lost days due to work injuries (2020/2021: 884)
4 Prosecutions (2020/2021: 0)	0.41 Accident rate per 100,000 man-hours worked

Safety Assessment and Prioritisation

To ensure and maintain high safety standards, the Group proactively conducts frequent safety inspections at the project sites. These safety inspections complied with legislative standards that assesses aspects such as general site conditions, scaffolding, lifting appliances, hand tools, excavation, electricity, fire prevention, compressed air systems, personal protective equipment and so on. Our Safety Officers and Safety Supervisors are responsible for carrying out this routine procedure on a monthly and weekly basis respectively. Moreover, the Safety Officer collates and analyses the inspection results. To optimise this inspection procedure, electronic methods are used to record inspection findings, which are subsequently discussed at the monthly Site Safety Committee meetings. We also hold weekly safety walks arranged by the Project Management and Resident Engineer’s Management.

To prioritise occupational health and safety, we have carried out an independent audit that scrutinised the Group’s safety planning, developing, organising, implementing, measuring, auditing and reviewing processes amongst others. A detailed analysis of our site safety performance and recommendations for improvement have been provided. The findings are then reviewed and evaluated by our Safety Committees, where action plans have been formulated to strengthen our existing safety mechanisms. During the Reporting Period, four safety audits have been conducted on YHE, where our overall safety performance is regarded as above average.

The Group practises safety drills to help its employees respond to different emergencies in a quick, calm and professional manner. Safety drills on topics which include but are not limited to chemical spillages, extreme weather events and confined spaces are held at least once a year to refresh our staff’s knowledge in occupational safety and to ensure that they are well prepared should any hazard arise. Fire drills are arranged on an annual basis at the Office and biannually at the project sites, where 70% of our staff members on average participated in the fire drills during the Reporting Period.

Safety Promotion and Enhancement

Yee Hop endeavours to promote and build a positive safety culture by implementing initiatives to enhance the importance of protecting the health of its employees. Every month, we commend individual employees at project sites who have demonstrated excellent safety awareness with a Site Safety Star Award that includes a certificate and a cash prize. In the future, we intend to resume a safety cash incentive scheme (“安全獎金”) to reward workers at project sites who consistently promote and embrace safety during operations, where further developments of this scheme are expected to be disclosed in future ESG reports.

To encourage our workers to maintain a healthy lifestyle, in particular workers at project sites, we participated in the World Health Organisation’s annual “World No Tobacco Day”. Through participating in this event, we hope to support workers who are eager to quit smoking and motivate them to collaboratively create a healthy, smoke-free work environment across the Group. We also carried out during the Reporting Period, a "Medical Examination Scheme for Construction Workers" (建造業工人醫療體檢計劃). This initiative enables all workers and subcontractors to conveniently undergo a thorough health check on-site to facilitate an increased understanding of their health conditions, and address underlying health issues with medical professionals.



Yee Hop acknowledges that alcohol and drug abuse can significantly impair the health of its employees, disrupt job performance and affect the morale of other staff members. Thus, we never tolerate substance abuse in the workplace and are committed to eliminating this unethical behaviour. To this end, we have created the Alcohol and Drug Free Policy, which specifies that all new recruits are required to undergo a medical examination prior to assignment of work. Employees must complete a medical examination at least once every two years and are subject to random on-site testing. Workers who refuse to participate in random checks or are reasonably suspected to be under the influence of alcohol or drugs will be immediately dismissed.

COVID-19 Prevention

COVID-19 has indisputably caused significant challenges in managing health and safety. Nevertheless, the Group has executed measures during the Reporting Period to guard against the pandemic and mitigate its negative impacts on its operations, whilst closely monitoring the latest developments and circulating updated notices where appropriate. Prior to entering our Office and project sites, all visitors are required to complete a health declaration form. In order to report to work, all the employees are required to be vaccinated or present a negative COVID-19 test result every two weeks. If positive cases are detected at the project site, contact tracing will be conducted, and the workplace will be sealed off and sanitised. At our project sites, we have distributed a total of approximately 24,900 COVID-19 rapid antigen test kits to both the employees and the subcontractors to enhance their protection.

Additionally, to incentivise our employees to take up the vaccine and ultimately care for their well-being, we offered a HK\$1,000 or HK\$500 cash reward for staff who were double vaccinated by a certain period of time. We also enacted a one-day vaccination holiday scheme for employees who have received three doses of the vaccine.

Yee Hop has implemented a set of protocols applicable to the Office and project sites to prevent transmission within the workplace.

COVID-19 Guidelines for Employees:

- Always wear a mask
- Avoid dining with others
- Maintain social distancing
- Body temperature must be measured prior to entering the workplace
- Seek medical assistance and rest at home if experiencing flu-related symptoms
- Immediately report to the supervisor or site manager if positive cases are suspected

EQUALITY, DIVERSITY AND INCLUSION

Yee Hop is firmly dedicated to providing a workplace that embraces equal opportunities and diversity, where any form of discrimination or harassment will not be tolerated under any circumstances.

As mentioned in our Employee Handbook, Prevention Discrimination and Harassment Policy and Workplace Quality Policy, all employment decisions and recruitment procedures are solely based on objective criteria, individual performance and merit. Any form of discrimination whether direct or indirect on characteristics which include sex, pregnancy, marital status, age, disability, family status, ethnic origin, race or religious belief is unlawful and prohibited. In the event that an employee who believes that he/she has received unfair or unequal treatment, he/she is strongly encouraged to formally lodge a complaint to the General Manager, who will handle the complaint in a confidential and impartial manner. Employees who are found to have engaged in misconduct will be subject to disciplinary actions, which include but are not limited to summary dismissal. During the Reporting Period, there are no reported cases of discriminatory behaviour, harassment or unfair treatment in the workplace.

WORKFORCE RECOGNITION AND CULTIVATION

We truly recognise the value of our people, who are at the core of our business, and their commitment to ensuring that the Group can operate in a sustainable manner. Thus, we have exerted considerable efforts to retain our talented workforce and provided various training opportunities to develop their personal growth, whilst continuously exploring improvement initiatives to foster stronger relationships with our employees.

Employee Engagement

The Group believes that investing in its people through rewarding engagement initiatives helps to maintain high levels of job satisfaction. As indicated in the Employee Handbook, we offer competitive remuneration packages, where the employees are entitled to paid holidays and various leave benefits, which include annual leave, maternity leave, paternity leave, jury leave and sick leave. In addition, the employees are eligible for a year-end discretionary bonus, shorter working hours on particular occasions such as New Year's Eve, Group medical insurance and contributions to the provident fund scheme, as well as our Voluntary Contribution Scheme, where the employees will receive an additional contribution from the Company for each year of service.

We have an annual review system in place that assesses the annual performance of the employee and other job-related factors, which include but are not limited to attendance, punctuality, teamwork, flexibility and overall achievements. Upon completion of the annual review, the employees will be considered for a discretionary award in the form of a salary adjustment, bonus and/or promotion. To nurture work-life balance and reward our people for their contributions, we held birthday parties and an online lucky draw on Lunar New Year's Eve during the Reporting Period. These activities provided a well-deserved opportunity for our employees to wind down and enjoy time away from work activities, as well as helping to enhance employee motivation. During the Reporting Period, the Group is not aware of any incidents relating to labour disputes.

Training and Development

Enhancing the knowledge and skills of our employees is crucial for the long-term success of Yee Hop and helps to improve the capabilities of the employees when carrying out duties. Thus, we are dedicated to supporting our employees with training and development opportunities to boost their performance and career prospects.

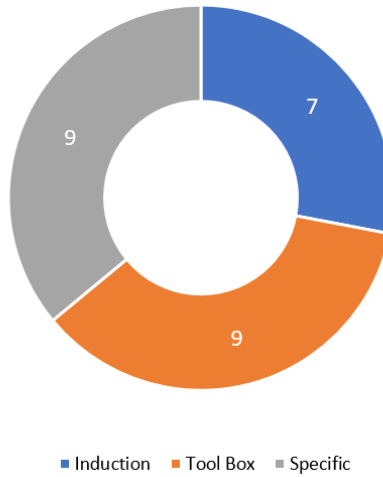
Our procedure, which can be found in our List of Quality Procedures, is to provide training for all staff who is responsible for services quality on our quality management system (“**QMS**”), environmental management system (“**EMS**”), SMS and energy management system (“**EnMS**”). The Human Resources and Office Administrator is responsible for organising training programmes and ensuring that the relevant staff have the requisite knowledge to operate these systems effectively. The training performance and progress is subsequently evaluated and reviewed at the management review meeting.

Safety and Health Training Plans will be devised for every construction project to ensure all on-site personnel who include managers, supervisors and workers are adequately trained prior to undertaking their respective duties. These Plans will specify the training topics as well as the frequency of the scheduled sessions, and will be reviewed by the Safety Management Committee at the end of each year.

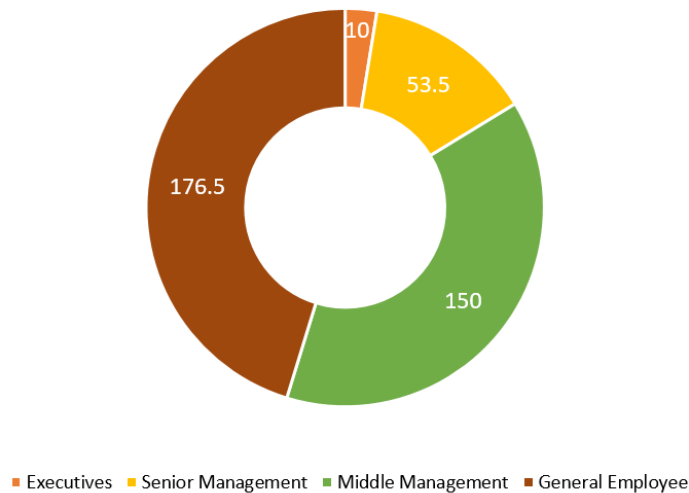
For new recruits, safety training courses will be provided to increase their safety awareness and protection. A Basic General Safety Training course will be arranged to equip the new recruits with basic safety knowledge, and an understanding of the common types of hazards associated with construction work. In addition, we will organise a General Safety Induction Training that provides a comprehensive understanding of the Safety Policy, particulars of the site, special characteristics of the works, emergency procedures and first aid facilities, as well as accident reporting procedures. This Training is supplemented with an explanation of our general safety rules and regulations.

Employees who are based at project sites are required to participate in regular tool box training that covers topics relating to different trades, as well as specific health and safety training for special or potential-high risk activities. During the Reporting Period, the Group has held training sessions covering various health and safety topics, which include but are not limited to lifting safety, protection against falling at height, machinery guarding, and underground utilities.

Health and Safety Trainings Conducted for the Project



Total Training Hours Completed by Employment Level



ADVOCATING HUMAN RIGHTS

Yee Hop is a proud advocate of respecting human rights and adopts a zero-tolerance approach to any form of child, forced or compulsory labour in its operations. As depicted in our No Child Labour Policy and Preventing Illegal Working Policy that was formulated during the Reporting Period, we have established a set of measures to prevent illegal labour from occurring. During the recruitment process, background checks will be conducted and identification documents will be validated and verified, paying particular attention to photographs and birth dates of candidates. The Human Resources Department and the security staff at project sites are responsible for implementing and enforcing these policies, whilst the project team and the Safety Department will perform random checks of records annually in the form of a periodic assessment. If fraudulent information or identities are discovered, recruitment or employment with the Group will be terminated immediately. During the Reporting Period, there are no incidents recorded relating to child and forced labour.

Marketplace

Our operations focuses on moral behaviour and promoting a robust governance culture, whilst guaranteeing our products and services continuously achieve high standards of quality to safeguard the health and safety of our customers. In recognition of the long-term value that sustainable development brings to the Group, we also aim to build a sustainable supply chain to pave the way for a responsible marketplace.

CORPORATE GOVERNANCE

Yee Hop practises sound business ethics and champions ethical conduct throughout its operations. We are committed to ensuring that our employees act morally and with integrity at all times to instil a sense of due diligence.

Anti-corruption

The Group does not tolerate any form of corruption in the workplace, and employees are obliged to follow its anti-corruption guidelines. The guidelines can be found in our Anti-Corruption Policy which has been updated during the Reporting Period to strengthen our practice in dealing with corrupt activities, and in the Employee Handbook.

Our Anti-Corruption Policy strictly complies with the Prevention of Bribery Ordinance (Cap. 201). The employees are expected to comply with anti-bribery laws. Employees are strictly prohibited from soliciting, accepting or offering advantages from or to any organisation or person that has business dealings of any kind with the Company, who include clients, contractors, suppliers and government officials. Conflict of interests should always be avoided. All entertainment invitations must pass the 'Sunshine Test', and all entertainment activities should be disclosed and conducted without any sense of misgiving. To prevent malpractice in the workplace, we regularly conduct internal monitoring as well as bribery and corruption risks assessments. If misconduct is discovered, those who are in violation of our policy will be disciplined that includes summary dismissal amongst others. During the Reporting Period, the Group is not aware of any non-compliance with relevant laws and regulations or any legal cases relating to bribery, extortion, fraud or money laundering.

In 2022, we adopted a Whistleblowing Policy to urge the employees to report any suspected cases of malpractice, impropriety or unlawful conduct. Employees can submit their concerns in a confidential manner via e-mail or post, where we will make every effort to protect the whistleblowers against unwarranted action or behaviour. All concerns will be recorded in our Whistleblowing Register and an investigation will be carried out by a designated department, which will then prepare a report along with recommendations for improvement for review by the Audit Committee. The Audit Committee is also responsible for monitoring the implementation of this Policy.

To keep abreast of the latest developments and legislation relating to anti-corruption, the Group organised an anti-corruption training session for its staff during the Reporting Period. 42 employees comprising of senior management, middle management and general staff members attended the training session delivered by the representatives of the Independent Commission Against Corruption of Hong Kong, where our employees gained a greater understanding of common corruption scenarios within our industry, as well as strategies to prevent and manage any corruption risks encountered.

Customer Data Protection and Privacy

We pay significant attention to safeguarding the data of our customers and preventing data breaches, which are also our moral obligations. Our Employee Handbook indicates that employees are forbidden to disclose to outside parties any internally received or stored data that is deemed confidential under any circumstances. Employees are duly reminded that they are responsible for protecting customers' data, and workplace computers are to be strictly used for business purposes only. To guard against the transmission of computer viruses, antivirus software has been installed on all computers, and all disks are required to be scanned for malware prior to usage. If disclosure of confidential data is detected, the employees who are involved will be subject to disciplinary actions, which include summary dismissal.

In 2022, we formulated for our employees a Data Protection and Privacy Policy that specifically lists out what data is collected, the purpose of use, and which parties are authorised to access the data. During the Reporting Period, we have complied with all the relevant laws and regulations, which include the Personal Data (Privacy) Ordinance (Cap. 486), and are not aware of any cases of data breaches.

Intellectual Property Rights

We concentrate our best efforts on respecting the intellectual property rights of third parties, and have complied with all the relevant legislation during the Reporting Period. Yee Hop does not condone any behaviour that infringes the rights of others, including making or using unauthorised software. Each staff is required to sign the Employee Handbook and reaffirm on an annual basis that that his/her computer used at work does not have any unlicensed software and adheres to the Copyright Ordinance (Cap. 528). Employees who breach licensing requirements will be held liable for their actions. During the Reporting Period, the Group is not aware of any non-compliance with laws and regulations relating to intellectual property rights.

CUSTOMER MANAGEMENT

Building and nurturing positive relationships with customers is a key driver of long-term growth and success. To smoothen the customer management process, we endeavour to prioritise the safety of our customers, and meet their needs and expectations.

Customer and Tenants' Health and Safety

We engage with our customers from project commencement to project delivery. Thus, focusing on the health and safety of our customers and potential tenants throughout the construction process is of vital importance. Customers are given permission to visit project sites to conveniently monitor the progress and conduct quality inspections. To ensure that our customers are safe whilst on-site, we have executed stringent measures to prevent foreseeable injuries and mitigate risks. An example is that customers are provided with personal protective equipment and are guided through the site by a Safety Officer. Both of our Safety Committees are responsible for monitoring and reviewing the effectiveness of these safety measures. During the Reporting Period, no customer injuries are reported at project sites.

Customer Engagement and Satisfaction

The Group is devoted to providing outstanding customer service to maintain high levels of satisfaction. We will examine tender notices and planning documents thoroughly to understand the customer's objectives and requests at the design stage to enable us to create products that satisfy their requirements.

To enable us to continuously improve our service quality, we will invite the customers to provide us with feedback by completing a customer satisfaction survey. Upon completion of a project, customers will be requested to rate the quality of our services on various aspects, which include manpower, progress, workmanship, responsiveness, and planning and management amongst others. This engagement process acts as a useful mechanism for refining our service standards to better serve our customers.

In the event that a complaint is lodged by a customer, we will ensure that it will be handled in a timely and professional manner. Our List of Quality Procedures specifies that the Project Manager will first evaluate the authenticity of customer complaints. If the complaint is deemed to be appropriate, corrective action and preventative measures will be implemented. Actions taken to redress the problem will be recorded in the Corrective Action Request. During the Reporting Period, we did not receive any customer complaints.

PRODUCT AND SERVICE QUALITY AND RESPONSIBILITY

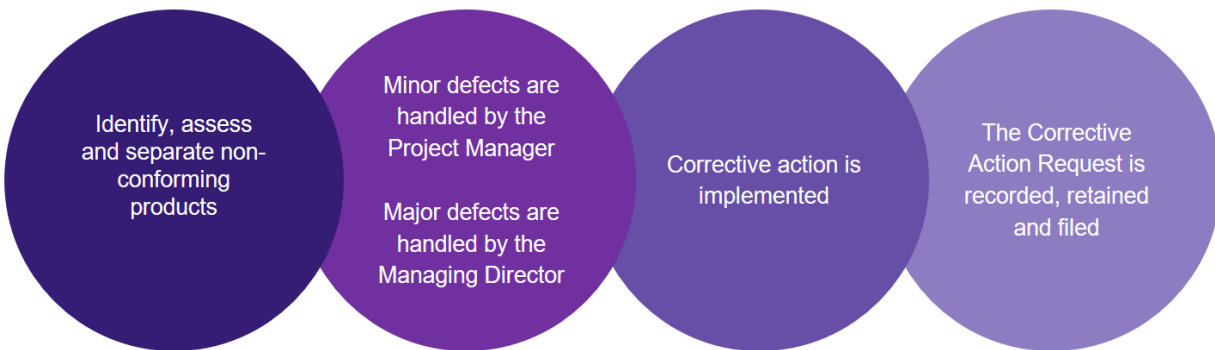
Upholding high levels of product and service quality is a responsibility that the Group undertakes and practises. We aim to build a portfolio of products and services, where our quality excellence meets the standards of our customers.

The Group has formulated a QMS, which adheres to the ISO 9001 standards, to consistently provide products and services that meet client needs and regulatory requirements. The Quality Manual details information regarding the needs and expectations of the relevant parties, handling procedures and processes, organisational roles and responsibilities, identified risks and opportunities, as well as the quality objectives, which are all communicated to our employees for continuous improvement. Our top management is in charge of developing, implementing and improving the QMS through conducting a management review on an annual basis. Moreover, internal audits are periodically carried out to monitor the effectiveness of the QMS.

Quality Assurance and Control

Adopting rigorous quality assurance and control procedures are fundamental to ensure that our customers always receive a seamless experience and that our standards are consistently met, as well as reducing the likelihood of product defects. In general, the Site Supervisor is tasked with inspecting the incoming materials, whilst the Project Manager is tasked to perform final inspections on finished products. All products must pass our quality inspections before they can proceed to the next stage of the process or be sent for delivery to our customers.

For defective products and goods that do not meet the ISO 9001 and ISO 14001 standards, Yee Hop has established the Non-conforming Product Control Procedures, which can be found in the List of Quality Procedures. Non-conforming products are classified into minor defects and major defects categories. Minor defects will be addressed by the Project Manager, whilst major defects must be reported to the Managing Director, who is responsible for resolving the issue. Depending on the severity of the defective product, we may implement corrective measures to repair the defective product and subsequently reinspect it, change the use of the item, dispose of the item, or negotiate with the customer for a concession. During the Reporting Period, all product defects have been appropriately handled and we have not recalled any products due to health and safety reasons.



SUPPLIER AND SUBCONTRACTOR ENGAGEMENT

Yee Hop exerts considerable efforts to cultivate collaborative, mutually respectful relationships with its partners across the supply chain, as well as ensuring its sustainability standards are clearly understood and adhered to.

Transparent Procurement Practices

We pride ourselves on establishing procurement practices that are fair and transparent to champion good business ethics, where the interests of the stakeholders are taken into consideration. To this end, we have produced a Supply Chain Sustainability Policy that communicates our commitment to promoting fair, open and honest competition, and maintaining a transparent procurement process.

Our Supplier Evaluation Procedures, which can be found in our List of Quality Procedures, ensures that our tendering is competitive and that equitable opportunities are provided to competent and qualified suppliers, subcontractors and consultants. New suppliers are required to undergo a probation period of three project life cycles before they are placed onto our list of approved suppliers. Periodically, all our suppliers and subcontractors are subject to an assessment through an internal review to ensure that they consistently satisfy our quality, reliability and sustainability standards. Suppliers whose performance are deemed as unacceptable will be given a warning or delisted from the list of approved suppliers. During the Reporting Period, we engaged with 130 suppliers, subcontractors and other types of product or service providers from Hong Kong.

Sustainable and Responsible Supply Chain

The Group believes that it has a duty to strengthen the sustainability of its supply chain practices to minimise negative environmental and social impacts. Thus, we are committed to firmly integrating responsible elements in our supply chains, as well as implementing the Supply Chain Sustainability Policy, Environmental and CSR Policy, and the Product Responsibility Policy.

We mainly procure from Hong Kong-based suppliers to reduce our carbon footprint and support the Hong Kong economy. Sustainable materials which include FSC-certified timber are purchased where possible, and quiet rock breaking machines are procured to reduce noise emissions. We continuously interact with suppliers to align them with our principles and expectations on operating in a responsible manner.

Sustainable Supply Chain Commitments

Risk Assessment	<ul style="list-style-type: none">● Assess risk factors in the supply chain regularly and report assessment results to senior management for internal review● Mitigate compliance risk of the suppliers in all ESG aspects through regular monitoring
Quality Assurance	<ul style="list-style-type: none">● Perform quality inspections on incoming raw materials● Procure products and services only from approved suppliers or subcontractors● Assess and evaluate approved suppliers and subcontractors annually
Safety Performance	<ul style="list-style-type: none">● Provide workers of the subcontractor with safety training and briefing sessions twice a week● Mitigate risks arising from our SMS to safeguard the health and safety of our employees and the subcontractors● Inspect safety performance of the subcontractors on-site regularly and communicate inspection results during Safety Committee meetings
Environmental Practices	<ul style="list-style-type: none">● Instruct our supply chain partners to implement our environmental requirements● Collaborate with suppliers and subcontractors to realise our environmental commitments● Enhance environmental awareness of our supply chain partners via effective communication of the relevant policies

Environment

The state of the environment is of great concern to Yee Hop. Thus, we aim to be a steward for the environment by fully adopting sustainable practices, tackling environmental challenges and influencing others to operate in a responsible manner. Effectively and efficiently managing our resources consumption allows us to carry out construction works in a sustainable manner, whilst reducing emissions produced that affect the local communities of Hong Kong. Additionally, exploring methods to mitigate our environmental impacts, embracing a green office initiative and navigating our business to adapt to the increasingly severe effects of climate change have been incorporated in our proactive practice in protecting the planet.

SUSTAINABLE CONSTRUCTION

The Group's Environmental Policy Statement that is reviewed on an annual basis provides a framework and demonstrates its commitment to protecting the environment. Employees are reminded that they are responsible for implementing this Policy to ensure that our environmental objectives can be smoothly achieved. Top management will review this Policy on an annual basis.





Environmental Policy Statement Commitments

- Provide adequate and appropriate resources to implement this Policy.
- Communicate this Policy to all the employees and interested parties.
- Promote environmental awareness to all the employees at all levels through the provision of appropriate avocation, education and training.
- Initiate and implement actions to prevent environmental pollution and to improve environmental performance continuously.
- Set environmental objectives and targets that lead to continuous environmental improvement.

As described in our Environmental Manual, our EMS has been set up in accordance with the ISO 14001 standards, and the System that supports the evaluation of our environmental performance. The EMS will be reviewed periodically to improve its efficiency and facilitate legal compliance. The Quality Manager will carry out an internal audit at least once a year to determine the effectiveness of the EMS.






At project sites, the Environmental Officer will conduct a weekly audit and use the Weekly Environmental Walk Inspection Checklist to inspect the environmental mitigation measures in place, and to implement follow-up actions to address any issues. Moreover, the Environmental Officer will produce a Monthly Environmental & Hygiene Report that provides a summary of complaints or inspections by the Environmental Protection Department ("EPD"), as well as environmental pollution incidents and remedies amongst others. A Site Safety and Environmental Management Committee and Site Safety and Environmental Committee have been established to monitor on-site environmental progress and performance.

Our ambition to protect the environment is incomplete without a strong commitment to controlling and mitigating the negative environmental impacts directly caused by our operations. Thus, we adopted a set of one-year targets for our specific project site and/or the Office in 2020, where our performance made against these goals can be found in the following table.

Scope	2021 Target	Status	Performance
Specific Project Site ¹	Reduce energy consumption of diesel fuel by 2% when compared with that for 2020		Due to the completion of the project specified in the Outline Agreement No. 4600006337 in January 2021, we are unable to accurately measure our energy consumption in 2021
	Reduce energy consumption of electricity by 2% when compared with that for 2020		
Office	Reduce energy consumption of diesel fuel by 2% when compared with that for 2020		Reduced diesel consumption by approximately 43% in 2021
	Reduce energy consumption of electricity by 2% when compared with that for 2020		Reduced electricity consumption by approximately 8% in 2021
Specific Project Site and Office	Hold and complete EnMS training for staff in 2021		An EnMS training session has been conducted in 2021

During the Reporting Period, we have strengthened our approach to setting environmental targets by transitioning from a one-year to a three-year timeframe, and focusing on all material environmental aspects for both our Office and specific project site to holistically deliver significant contributions. Performance made against our established environmental targets will be disclosed in future ESG reports, and targets may be changed or updated if deemed necessary by the Group.

¹ Specific project site refers to “Outline Agreement No. 4600006337 for Distribution Cable Trenching and Laying Works in North Region (Yuen Long/Tai Po/Sheung Shui)”.

Aspect	Scope	Targets
	Office	<ul style="list-style-type: none"> By FY24/25, reduce absolute greenhouse gas emissions (scope 1-3) by 3%, when compared to the FY19/20 baseline.
	Office and Specific Project Site ²	<ul style="list-style-type: none"> By FY24/25, join an industry association/ coalition/ partnership group to promote carbon reduction in the construction industry. By FY24/25, organise an environmental initiative that reduces or offsets greenhouse gas emissions.
	Office	<ul style="list-style-type: none"> By FY24/25, maintain absolute paper waste at the FY20/21 level.
	Office and Specific Project Site	<ul style="list-style-type: none"> By FY24/25, ensure at least 30% of procured materials is FSC- or PEFC-certified. By FY24/25, ensure at least 20% of paper waste is recycled.
	Office	<ul style="list-style-type: none"> By FY24/25, reduce absolute electricity usage by 4%, when compared to the FY19/20 baseline.
	Office and Specific Project Site	<ul style="list-style-type: none"> By FY24/25, provide at least 2-hour energy and resource saving training for our employees.
	Office	<ul style="list-style-type: none"> By FY24/25, reduce petrol usage intensity by revenue (litre/HK\$'million) by 3%, when compared to the FY18/19 baseline.
	Specific Project Site	<ul style="list-style-type: none"> By FY24/25, provide at least 2-hour energy and resource saving training for our employees.

RESOURCE MANAGEMENT

Preserving our planet’s natural resources is of utmost importance to the Group. We are determined to use our resources responsibly and efficiently through executing measures to conserve energy and water, as well as reducing waste, whilst being mindful of biodiversity of surrounding environments.

² Specific project site refers to “Contract No.: 12/WSD/20 - Term Contract for Risk-Based Improvement of Small Water Mains - Hong Kong & Islands and New Territories West”.

Energy Consumption

Energy management is crucial to reducing the Group's overall carbon footprint. Thus, we have formulated an EnMS that is in accordance with the ISO 50001 standards to reinforce the efficiency of our energy usage and improve our consumption pattern. This EnMS is reviewed by management on an annual basis to ensure the effectiveness of the system and to maintain conformance to the standards. Our Energy Policy Statement demonstrates our commitment to achieving progress in conserving energy.

Energy Policy Statement Commitments

- Comply with relevant legislation and regulations in relation to our energy use, consumption and efficiency.
- Provide adequate and appropriate resources to implement this Policy.
- Communicate this Energy Policy and provide relevant training to staff at all levels to ensure that the EnMS is fully understood, effectively implemented and continually improved.
- Use energy in a socially responsible and environmentally-friendly manner.
- Apply best practices for continual improvement in our energy performance.
- Monitor energy consumption closely and provide adequate resources to achieve energy management objectives and targets.

The Group's energy consumption during the Reporting Period can be found in the table below.

Energy Type	Unit	Office	Project	Total
Diesel Consumption	L	1,289.34	417.00	1,706.34
Petrol Consumption	L	15,177.93	15,044.77	30,222.70
Electricity Consumption	kWh	40,652.43	125,167.91	165,820.34
Total Energy Consumption	MJ	705,792.16	971,904.04	1,677,696.20

Water Conservation

The Group's main water usage is for cleaning and dust suppression on-site. Water conservation guidelines have been developed for the Office and project sites to instil a culture of responsible water consumption, and ensure regular maintenance of water systems across the Group's operations.

Water Conservation Initiatives

- Recycle water from tunnel boring machine operations
- Use recycled sewage to clean vehicle wheels or ground dust
- Put up water conservation signs and provide relevant training to raise awareness on water conservation
- Analyse water consumption data periodically to review the effectiveness of water conservation measures for continuous improvement
- Maintain all water facilities periodically to avoid water leakages

The Group has not encountered any issues in sourcing water that is fit for purpose. Water consumption at the Office is not measured as it is managed by the facilities management office of the building. Thus, we are unable to record the Office's water consumption. During the Reporting Period, water usage at the Group is 17,957.31 m³.

Waste and Sustainable Materials Management

Non-hazardous construction waste at project sites form the majority of our waste generation. To properly manage waste, we endeavour to sort construction waste and place items into our on-site recycling bins to divert the amount of waste going into landfill. Any construction waste that cannot be recycled will be disposed of through the EPD's Construction Waste Disposal Charging Scheme, which we carried out during the Reporting Period. All other types of generated non-hazardous waste is collected and disposed of by licensed waste collectors.

Extracted materials are used for backfilling purposes, whilst recycled materials are used where possible to reduce waste. For new recruits, an Environmental Induction Training session will be held to increase their awareness of best practices. At project sites, we adopt sustainable technologies which include a cloud management system for machinery that enables optimal use of existing equipment, and subsequently improves waste prevention to minimise adverse environmental impact.

Biodiversity Protection

We recognise that construction activities can be detrimental to biodiversity, and strive to minimise negative impact on wildlife, as well as protect valuable ecosystems in surrounding environments. Thus, we ensure that our operations do not disturb, hunt or trap wildlife at country parks or special protected sites, as well as damage plants. We also prohibit extraction of any plants at these aforementioned sites. To conserve natural resources, timber usage is reduced as much as possible. During the Reporting Period, the Group has commissioned external consultants to conduct an ecological assessment for one of our projects in order to develop an increased understanding of our potential adverse impact to flora and fauna in Hong Kong, as well as adopting strategies to prevent irreversible biodiversity loss.

Environmental Impact Mitigation

Yee Hop understands that risks and opportunities management is a fundamental component of mitigating adverse environmental impact. The implementation of our EMS involves performing an analysis of our business activities to determine the potential issues and risks that may occur, the affected parties and mitigation measures to control the negative impact. The findings of the assessment enable us to tailor our environmental strategies to competently respond to the issues, maintain legal compliance and strengthen employee awareness. During the Reporting Period, we have identified nine significant issues with environmental risks, and have developed measures to reduce these risks and turn them into opportunities.

Issues	Risks	Measures
Sewage collection and discharge	Adverse environmental impact and increased operating costs	<ul style="list-style-type: none"> • Collect and filter sewage before discharge • Apply for a sewage discharge permit with the EPD
Chemicals storage and handling such as diesel	Adverse environmental impact and increased operating costs	<ul style="list-style-type: none"> • Provide a drip tray to prevent diesel leakage • Apply for a chemical production license
Plant protection	Adverse environmental impact and increased operating costs	<ul style="list-style-type: none"> • Identify plants in the range of the construction site and adopt protection measures
Pipeline excavation and trenching works	Adverse environmental impact and increased operating costs	<ul style="list-style-type: none"> • Develop an environmental management plan for the project
Emergency response	Environmental pollution and legal prosecution	<ul style="list-style-type: none"> • Establish emergency response measures and grade emergency drills
Use of off-road mobile machinery	Environmental pollution and legal prosecution	<ul style="list-style-type: none"> • Adopt machinery that is energy-efficient and reduces emissions
Moving, stopping and waiting of transport vehicles	Environmental pollution and legal prosecution	<ul style="list-style-type: none"> • Turn off the engine when the vehicle is idle
Smoking	Environmental pollution and legal prosecution	<ul style="list-style-type: none"> • Provide environmental awareness training and place a no smoking sign at project sites
Solid construction waste	Environmental pollution and legal prosecution	<ul style="list-style-type: none"> • Apply for an account and store disposal records in accordance with the EPD's construction waste disposal legislation and regulations

EMISSIONS MANAGEMENT

Yee Hop is conscious of its emissions that notably contributes to global warming. Thus, we have adopted measures to manage air emissions and greenhouse gas (“GHG”) emissions deriving from our daily operations.

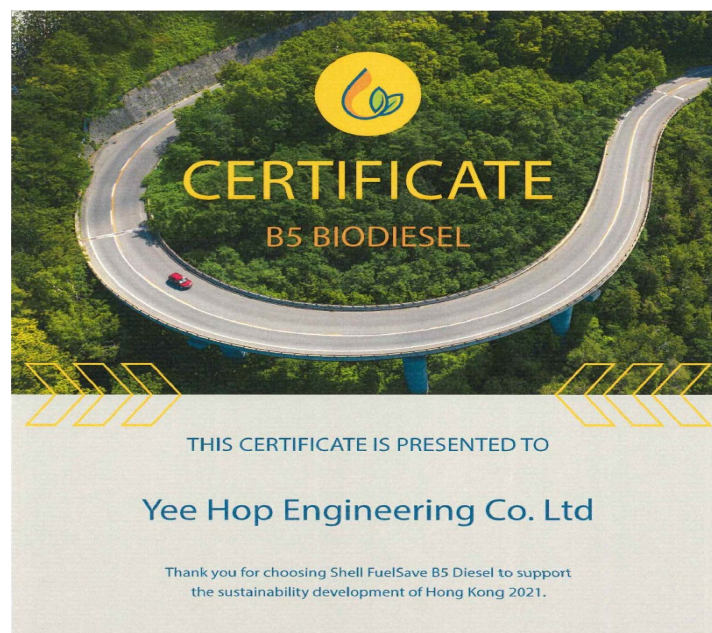
Air Emissions

The Group aims to control air emissions that are attributable to on-site vehicles and machinery usage, as well as dust emissions from construction sites. We regularly remind our employees to switch off idle vehicles and machinery when not in use. To suppress dust emissions, we spray water on construction activities that caused heavy dust pollution, such as excavation, earth moving, and drilling, as well as disposing of dusty materials in enclosed containers. Dust screens have also been set up to limit the volume of construction dust, and we will clean up nearby roads that have been exposed to airborne dust.

Greenhouse Gas Emissions

GHG emissions generated by our operations predominantly originate from the combustion of fuels from vehicles and machinery (scope 1), and the consumption of purchased electricity (scope 2). Electricity used for freshwater and sewage treatment processes, as well as methane gas generation due to paper waste disposal at landfills (scope 3) constitutes a minor element of our GHG emissions.

The Group has implemented initiatives to mitigate emissions and thus reduce its carbon footprint. Shell B5 Biodiesel is used for all our diesel vehicles, which is more sustainable than conventional diesel. We regularly conduct vehicle inspections and carry out maintenance and repairs to optimise vehicle condition. Employees are reminded to practise eco-friendly driving techniques when using company vehicles, such as driving at a constant speed, avoiding excessive speeding and switching off the engine when not in use.



To better understand and measure our GHG emissions, we have commissioned an independent sustainability consultancy to evaluate our performance. The quantification process references both Hong Kong and international guidelines, which include the “Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong” published by the EPD and the Electrical and Mechanical Services Department of the Hong Kong SAR Government, and the “Greenhouse Gas Protocol” developed by the World Resources Institute and World Business Council for Sustainable Development. The emission factors used for calculations are provided by the respective utility companies.

Scope	Unit	Office	Project	Total
Scope 1 Direct Emissions	Tonnes of CO ₂ -e	43.78	41.11	84.89
Scope 2 Energy Indirect Emissions	Tonnes of CO ₂ -e	15.85	48.82	64.67
Scope 3 Other Indirect Emissions	Tonnes of CO ₂ -e	7.61	13.78	21.39
Total GHG Emissions	Tonnes of CO ₂ -e	67.24	103.71	170.95

Noise Emissions

On-site equipment and machinery are undoubtedly a considerable source of noise emissions, which affects local communities in Hong Kong and the environment. The Group has strengthened its practices that include installing retractable noise barriers to minimise noise nuisance. Our procedures listed below strictly abide by all regulations depicted in the Construction Noise Permit issued by the EPD.

Noise Emissions Mitigation Procedures

- Set up noise protection barriers in the vicinity of noise sensitive receivers
- Machinery known to emit significant noise is strategically placed to avoid noise sensitive receivers
- Employ machinery with lower noise levels where feasible
- Properly fit silencers on machinery to dampen noise levels
- Operate construction activities at reasonable hours (between 7am and 7pm on weekdays only)

GREEN OFFICE

Green office is a model we have put into action to help build a truly sustainable work environment that is clean, energy-efficient and reduces waste. To this end, the Group has created a set of Environmental Management Guidelines for the Office that act as a guide for practising green management. We aim to stimulate a sustainability-driven mindset amongst our employees, promote a green corporate culture and a sense of responsibility.

Focus Area	Environmental Initiative
Paper Usage	<ul style="list-style-type: none">● Use electronic means to replace paper and choose double-sided printing when printing is necessary● Use recycled paper for drafts, printing and faxing● Reuse envelopes internally
Energy Consumption	<ul style="list-style-type: none">● Turn off lights during lunch hour or adopt automatic sensors● Set indoor temperature at 25.5°C● Require employees to switch off computers and monitors after work● Audit electricity efficiency measures periodically
Waste Management	<ul style="list-style-type: none">● Collect used fluorescent lamps, ink cartridges, batteries and CDs for recycling● Install recycling bins for paper and plastic amongst others● Replace disposable paper cups with reusable glassware
Green Procurement	<ul style="list-style-type: none">● Use reusable stationery, such as mechanical pencils, refillable ball pens, reusable ink cartridges and filing boxes made of recycled paper● Procure equipment with energy labels● Purchase office furniture made of wood fragments
Environmental Awareness	<ul style="list-style-type: none">● Co-operate with employees to strengthen our green office culture

CLIMATE CHANGE ADAPTATION

Climate change is an increasingly complex phenomenon that presents serious challenges and threats to the global environment. The need to adapt to the unpredictable effects of climate change is a priority that the Group is focused on to mitigate the potential risks that could lead to a significant disruption to its operations. Thus, we have formulated a contingency plan to effectively prepare for and handle extreme weather events.

Phase	Mitigation Measures
Before the extreme weather event	<ul style="list-style-type: none"> ● Set up an Emergency Team to execute emergency protocols ● Cover all machinery appliances ● Fasten and secure loose construction material ● Check silt removal facilities, channels and manholes to ensure proper functioning ● Implement intercepting channels to divert storm run-offs away from exposed soil surfaces ● Complete the typhoon and rainstorm checklist and ensure all preventive measures are carried out
After the extreme weather event	<ul style="list-style-type: none"> ● Observe the site, report damages and repair damaged facilities back to safe condition prior to work commencement ● Inspect silt removal facilities, channels and manholes to ensure that they are all in satisfactory working condition before use

During the Reporting Period, the Group has performed a preliminary climate-related risk assessment based on the framework published by the Task Force on Climate-Related Financial Disclosures (TCFD). Through this assessment, we have identified nine climate-related risks that are relevant and important to the Group. All risks are deemed to be low risk to our operations apart from the risk of rising temperatures, which has been assigned a medium risk level. To address this increasingly noticeable concern and to protect our construction site workers, we have adopted mitigation measures, which include but are not limited to arranging sufficient work/rest cycles, organising training sessions to facilitate early detection of heat stroke and providing fans or cooling units. Moving forward, we will take into consideration the findings of the assessment and incorporate climate change into our strategic planning process.

Community

Acting as a responsible corporate citizen and devoting resources to philanthropic causes are matters that Yee Hop is passionate about. Thus, we proactively participate in community engagement initiatives to foster harmonious relationships with society and to improve the well-being of citizens.

COMMUNITY DEVELOPMENT AND ENGAGEMENT

The Group has generously contributed to worthwhile activities and organisations in the focus areas of education, sports and community health. During the Reporting Period, we donated a total of HK\$102,240 as part of our goal to create positive change in local communities.

Facilitating Educational Opportunities

We are proud to support academically-driven youth to fulfil their educational aspirations by sponsoring their studies. During the Reporting Period, the Group donated HK\$14,600 to Twinkle stars, a charity that offers monetary assistance to students in Mainland China with financial hardships in order to facilitate opportunities to embark on university education. We aspire to assist more talented students to achieve their academic goals.

Promoting a Passion for Sports

Inspiring citizens to engage in sports promotes the physical and mental health of the citizens. We are an avid supporter of the Kai Tak Sports Initiative, which is an organisation that is dedicated to increasing access and the uptake of sports. To this end, we have donated HK\$50,000 to cultivate society's passion for sports and physical fitness.



Assisting Construction Industry Peers

As an organisation that is deep-rooted in the construction industry, we have a duty to assist fellow workers within the field who are struggling to make ends meet. The Lighthouse Club is an organisation that provides financial aid to workers in the construction industry who are unable to continue to work, which is usually due to injury or illness reasons. The Group has donated HK\$20,000 for the organisation's annual running event "Lap Dog Challenge", where the theme for 2021 is supporting "Women in Construction".

Supporting the Underprivileged

The Group continues to collaborate with Lok Sin Tong, a charity that is committed to improving the welfare of disadvantaged children and senior citizens. During the Reporting Period, we have donated HK\$8,040 to support the charity's "Virtual Charity Walk 2021" and "Charity Candy Campaign 2022" events to express our inclination to help people who are experiencing great difficulties in their lives.

Laws and Regulations Compliance

Workplace

- Employment Ordinance (Cap. 57 of the Laws of Hong Kong)
- Factories and Industrial Undertaking Ordinance (Cap. 59 of the Laws of Hong Kong)
- Employee Compensation Ordinance (Cap. 282 of the Laws of Hong Kong)
- Dangerous Goods Ordinance (Cap. 295 of the Laws of Hong Kong)
- Occupational Retirement Schemes Ordinance (Cap. 426 of the Laws of Hong Kong)
- Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong)
- Mandatory Provident Fund Schemes Ordinance (Cap. 485 of the Laws of Hong Kong)
- Disability Discrimination Ordinance (Cap. 487 of the Laws of Hong Kong)
- Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong)
- Family Status Discrimination Ordinance (Cap. 527 of the Laws of Hong Kong)
- Construction Workers Registration Ordinance (Cap. 583 of the Laws of Hong Kong)
- Race Discrimination Ordinance (Cap. 602 of the Laws of Hong Kong)
- Minimum Wage Ordinance (Cap. 608 of the Laws of Hong Kong)

Marketplace

- Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong)
- Summary Offences Ordinance (Cap. 228 of the Laws of Hong Kong)
- Occupiers Liability Ordinance (Cap. 314 of the Laws of Hong Kong)
- Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong)
- Competition Ordinance (Cap. 619 of the Laws of Hong Kong)

Environment

- Buildings Ordinance (Cap. 123 of the Laws of Hong Kong)
- Public Health and Municipal Services Ordinance (Cap. 132 of the Laws of Hong Kong)
- Air Pollution Control Ordinance (Cap. 311 of the Laws of Hong Kong)
- Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong)
- Water Pollution Control Ordinance (Cap. 358 of the Laws of Hong Kong)
- Road Traffic Ordinance (Cap. 374 of the Laws of Hong Kong)
- Noise Control Ordinance (Cap. 400 of the Laws of Hong Kong)
- Electricity Supply Lines (Protection) Regulations (Cap. 406H of the Laws of Hong Kong)
- Hazardous Chemicals Control Ordinance (Cap. 595 of the Laws of Hong Kong)

Key Performance Table

Key Performance Indicators	Unit	Office	Representative Project ³	Total
Environmental				
Air and GHG Emissions				
Nitrogen Oxides	kg	16.18	12.40	28.58
Sulphur Oxides	kg	0.24	0.23	0.47
Particulate Matters	kg	1.19	0.91	2.10
GHG Emissions (Scope 1)	tCO ₂ -e	43.78	41.11	84.89
GHG Emissions (Scope 2)	tCO ₂ -e	15.85	48.82	64.67
GHG Emissions (Scope 3)	tCO ₂ -e	7.61	13.78	21.39
Total GHG Emissions (Scope 1–3)	tCO ₂ -e	67.24	103.71	170.95
GHG Emissions Intensity by Revenue ⁴	tCO ₂ -e/ HK\$'million	0.23		
Energy				
Diesel Usage	Litre	1,289.34	417.00	1,706.34
Petrol Usage	Litre	15,177.93	15,044.77	30,222.70
Electricity Usage	kWh	40,652.43	125,167.91	165,820.34
Total Energy Usage	MJ	705,792.16	971,904.04	1,677,696.20
Electricity Usage Intensity by Revenue	kWh/HK\$'million	227.84		
Energy Usage Intensity by Revenue	MJ/HK\$'million	2,305.16		
Water				
Water Usage	m ³	N/A	17,957.31	17,957.31
Water Usage Intensity by Revenue	m ³ /HK\$'million	N/A	24.67	

³ The reporting scope has changed from “Outline Agreement No. 4600006337 for Distribution Cable Trenching and Laying Works in North Region (Yuen Long/Tai Po/Sheung Shui)” to “Contract No.: 12/WSD/20 - Term Contract for Risk-Based Improvement of Small Water Mains - Hong Kong & Islands and New Territories West”.

⁴ Intensity by revenue is calculated based on the Group’s total revenue of HK\$727.8 million.

Waste				
Construction Waste	Tonnes	N/A	322.31	322.31
Paper Waste	kg	1,585.00	1,242.50	2,827.50
Paper Recycled	kg	180.00	0.00	180.00
Metal Recycled	Tonnes	N/A	0.00	0.00
Wood Recycled	Tonnes	N/A	0.00	0.00
Total Waste Generated	Tonnes	1.59	323.55	325.14
Construction Waste Generated Intensity by Revenue	Tonnes	N/A	0.44	
Paper Waste Generated Intensity by Revenue	kg	3.88		

Key Performance Indicators	Unit	Office	All Projects	Total
Social				
Workforce				
Total Workforce	Person	37	358	395
Workforce by Gender				
Male	Person	22	322	344
Female	Person	15	36	51
Male to Female Employee Ratio	-	1.47:1	8.94:1	6.75:1
Workforce by Age Group				
<30 Years Old	Person	6	27	33
30-40 Years Old	Person	5	50	55
41-50 Years Old	Person	10	70	80
>50 Years Old	Person	16	211	227
Workforce by Employment Category				
Executives	Person	4	0	4
Senior Management	Person	9	6	15
Middle Management	Person	4	15	19
General Employees	Person	20	337	357

Key Performance Indicators	Unit	Office	All Projects	Total
Turnover Rate				
Total Turnover Rate	%	21.33%	60.57%	56.97%
Turnover Rate by Gender				
Male	%	21.28%	61.36%	58.76%
Female	%	21.43%	52.31%	43.01%
Turnover Rate by Age Group				
<30 Years Old	%	50.00%	125.00%	114.29%
30-40 Years Old	%	57.14%	80.00%	77.42%
41-50 Years Old	%	0.00%	63.77%	56.41%
>50 Years Old	%	6.45%	43.50%	40.97%
Training Participants⁵				
Total Training Participants	Person		438	
Training Participants by Gender				
Male	Person		367	
Female	Person		71	
Training Participants by Employment Category				
Executives	Person		10	
Senior Management	Person		5	
Middle Management	Person		15	
General Employees	Person		408	
Training Hours				
Total Average Training Hours	Hours/Employee		0.99	
Average Training Hours per Employee by Gender				
Male	Hours/Employee		0.97	
Female	Hours/Employee		1.14	

⁵ We do not currently have a monitoring system in place for the number of employees trained. However, we intend to review our monitoring system to record this data in the future.

Key Performance Indicators	Unit	Office	All Projects	Total
Average Training Hours per Employee by Employment Category				
Executives	Hours/Employee		2.50	
Senior Management	Hours/Employee		3.57	
Middle Management	Hours/Employee		7.89	
General Employees	Hours/Employee		0.49	
Work-related Incidents				
Work-related Fatalities	Case	N/A	0	0
Work Injury Cases	Case	N/A	6	6
Work Injury Rate	Per 1,000 Employees	N/A	10.77	10.77
Lost Days Due to Work Injury	Days	N/A	884	884

HKEX ESG Guide Content Index

Aspects, General Disclosures and KPIs	Description	Relevant Chapter or Explanation
Mandatory Disclosure Requirements		
Governance Structure		
	<p>A statement from the board containing the following elements:</p> <ul style="list-style-type: none"> i) a disclosure of the board’s oversight of ESG issues; ii) the board’s ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer’s businesses); and iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer’s businesses 	<p>Sustainability Approach – SUSTAINABILITY GOVERNANCE, SUSTAINABILITY STRATEGY, SUSTAINABILITY STANDARDS, STAKEHOLDER ENGAGEMENT, MATERIALITY ASSESSMENT</p>
Reporting Principles		
	<p>A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG Report:</p> <p>Materiality: The ESG report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer’s stakeholder engagement.</p> <p>Quantitative: Information on the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be discussed.</p> <p>Consistency: The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison.</p>	<p>About This ESG Report</p> <p>Sustainability Approach – STAKEHOLDER ENGAGEMENT, MATERIALITY ASSESSMENT</p> <p>Key Performance Table</p>
Reporting Boundary		
	<p>A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change.</p>	<p>About This ESG Report</p>

Aspects, General Disclosures and KPIs	Description	Relevant Chapter or Explanation
A. Environmental		
Aspect A1: Emissions		
General Disclosure	<p>Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p>relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.</p>	<p>Environment – SUSTAINABLE CONSTRUCTION, RESOURCE MANAGEMENT, EMISSIONS MANAGEMENT</p> <p>Laws and Regulations Compliance</p>
KPI A1.1	The types of emissions and respective emissions data.	<p>Environment – EMISSIONS MANAGEMENT</p> <p>Key Performance Table</p>
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	<p>Environment – EMISSIONS MANAGEMENT</p> <p>Key Performance Table</p>
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	The Group did not generate any hazardous waste during the Reporting Period
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Key Performance Table
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Environment – SUSTAINABLE CONSTRUCTION, EMISSIONS MANAGEMENT
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Environment – SUSTAINABLE CONSTRUCTION, RESOURCE MANAGEMENT
Aspect A2: Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Environment – SUSTAINABLE CONSTRUCTION, RESOURCE MANAGEMENT
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	<p>Environment – RESOURCE MANAGEMENT</p> <p>Key Performance Table</p>
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	<p>Environment – RESOURCE MANAGEMENT</p> <p>Key Performance Table</p>

KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Environment – SUSTAINABLE CONSTRUCTION, RESOURCE MANAGEMENT
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	Environment – SUSTAINABLE CONSTRUCTION, RESOURCE MANAGEMENT
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	The Group did not use any packaging materials during the Reporting Period
Aspect A3: The Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer’s significant impacts on the environment and natural resources.	Environment – SUSTAINABLE CONSTRUCTION, RESOURCE MANAGEMENT, EMISSIONS MANAGEMENT, GREEN OFFICE
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Environment – SUSTAINABLE CONSTRUCTION, RESOURCE MANAGEMENT, EMISSIONS MANAGEMENT, GREEN OFFICE
Aspect A4: Climate Change		
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Environment – CLIMATE CHANGE ADAPTATION
KPI 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.	Environment – CLIMATE CHANGE ADAPTATION

Aspects, General Disclosures and KPIs	Description	Relevant Chapter or Explanation
B. Social		
Employment and Labour Practices		
Aspect B1: Employment		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Workplace – EQUALITY, DIVERSITY AND INCLUSION, WORKFORCE RECOGNITION AND CULTIVATION Laws and Regulations Compliance
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Key Performance Table
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Key Performance Table

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.	Workplace – OCCUPATIONAL HEALTH AND SAFETY Laws and Regulations Compliance
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Workplace – OCCUPATIONAL HEALTH AND SAFETY Key Performance Table
KPI B2.2	Lost days due to work injury.	Workplace – OCCUPATIONAL HEALTH AND SAFETY Key Performance Table
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Workplace – OCCUPATIONAL HEALTH AND SAFETY
Aspect B3: Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Workplace – WORKFORCE RECOGNITION AND CULTIVATION
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Key Performance Table
KPI B3.2	The average training hours completed per employee by gender and employee category.	Key Performance Table
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.	Workplace – ADVOCATING HUMAN RIGHTS Laws and Regulations Compliance
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Workplace – ADVOCATING HUMAN RIGHTS
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Workplace – ADVOCATING HUMAN RIGHTS

Operating Practices		
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Marketplace – SUPPLIER AND SUBCONTRACTOR ENGAGEMENT
KPI B5.1	Number of suppliers by geographical region.	Marketplace – SUPPLIER AND SUBCONTRACTOR ENGAGEMENT
KPI 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.	Marketplace – SUPPLIER AND SUBCONTRACTOR ENGAGEMENT
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Marketplace – SUPPLIER AND SUBCONTRACTOR ENGAGEMENT
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Marketplace – SUPPLIER AND SUBCONTRACTOR ENGAGEMENT
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.	Marketplace – CORPORATE GOVERNANCE, CUSTOMER MANAGEMENT, PRODUCT AND SERVICE QUALITY AND RESPONSIBILITY Laws and Regulations Compliance
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Marketplace – PRODUCT AND SERVICE QUALITY AND RESPONSIBILITY
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Marketplace – CUSTOMER MANAGEMENT
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Marketplace – CORPORATE GOVERNANCE
KPI B6.4	Description of quality assurance process and recall procedures.	Marketplace – PRODUCT AND SERVICE QUALITY AND RESPONSIBILITY
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Marketplace – CORPORATE GOVERNANCE

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.	Marketplace – CORPORATE GOVERNANCE Laws and Regulations Compliance
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	Marketplace – CORPORATE GOVERNANCE
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Marketplace – CORPORATE GOVERNANCE
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Marketplace – CORPORATE GOVERNANCE
Community		
Aspect B8: Community Investment		
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities’ interests.	Community – COMMUNITY DEVELOPMENT AND ENGAGEMENT
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community – COMMUNITY DEVELOPMENT AND ENGAGEMENT
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Community – COMMUNITY DEVELOPMENT AND ENGAGEMENT