

CDH 中發展控股有限公司

Central Development Holdings Limited

Incorporated in the Cayman Islands with limited liability

Stock Code : 00475



ENVIRONMENTAL, SOCIAL
And GOVERNANCE REPORT

2021/22

CONTENTS

2	DEFINITIONS	15	BUILDING A PEOPLE-ORIENTED CULTURE
3	ABOUT CENTRAL DEVELOPMENT	15	EMPLOYMENT
3	ENERGY BUSINESS	18	REMUNERATION AND BENEFITS
3	JEWELRY BUSINESS	19	LABOUR STANDARDS
3	ABOUT THE REPORT	19	HEALTH AND SAFETY
3	PURPOSE OF THE REPORT	21	DEVELOPMENT AND TRAINING
3	REPORTING PERIOD AND SCOPE	22	RESPONSIBLE OPERATION
4	REPORTING PRINCIPLES	22	PRODUCT RESPONSIBILITY
5	MESSAGE FROM THE CHAIRMAN	22	QUALITY CONTROL
5	FEEDBACK	22	CUSTOMER SERVICE
6	SUSTAINABILITY GOVERNANCE	23	INTELLECTUAL PROPERTY AND PRIVACY PROTECTION
6	RISK MANAGEMENT	23	ADVERTISING AND MARKETING
6	BOARD DIVERSITY POLICY	23	SUPPLY CHAIN MANAGEMENT
6	ANTI-CORRUPTION	24	COMMUNITY BUILDING
8	STAKEHOLDER ENGAGEMENT	24	COMMUNITY INVESTMENT
9	MATERIALITY ASSESSMENT	25	ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX OF THE STOCK EXCHANGE
11	BUILDING A GREEN ENVIRONMENT		
11	COMBATING CLIMATE CHANGE		
11	GREENHOUSE GAS EMISSIONS AND USE OF RESOURCES		
13	USE OF WATER RESOURCES		
14	WASTE AND THE ENVIRONMENT AND NATURAL RESOURCES		





DEFINITIONS

“Central Development” or “The Company”	Central Development Holdings Limited (Stock Code: 00475), principally engaged in the Energy Business and the Jewelry Business, the shares of which are listed on the Main Board of the Stock Exchange;
“subsidiaries”	has the meaning ascribed to it under the Listing Rules;
“Group” or “we”	the Company and its subsidiaries;
“Energy Business”	principally the sales of various customised solar module intelligent technology products, (including solar photovoltaic modules, new energy smart direct current inverters and power optimizers, etc.), and the sales of refined oil and liquefied natural gas (“LNG”);
“Jewelry Business”	principally the provision of jewelry products to distributors;
“Report”	the sixth Environmental, Social and Governance Report published by the Group;
“Reporting Period”	1 April 2021 to 31 March 2022;
“the Year” or “2022” or “Year 2022”	1 April 2021 to 31 March 2022;
“Year 2021”	1 April 2020 to 31 March 2021;
“the Year”	within the financial year;
“Board”	the board of directors of the Company;
“Stock Exchange”	The Stock Exchange of Hong Kong Limited;
“Guide”	the Environmental, Social and Governance Reporting Guide under Appendix 27 to the Rules Governing the Listing of Securities on Stock Exchange;
“Hong Kong”	Hong Kong Special Administrative Region of the People’s Republic of China
“PRC”	the People’s Republic of China, and for the purpose of the Report only, excluding Hong Kong, the Macau Special Administrative Region of the PRC and Taiwan;
“COVID-19”	novel coronavirus disease;
“%”	per cent.



ABOUT CENTRAL DEVELOPMENT

Central Development focuses on the development of Energy Business and Jewelry Business. Central Development was listed on the Main Board of the Stock Exchange in April 2007 to meet the needs of business development.

ENERGY BUSINESS

One of the principal businesses of Central Development is energy-related products and services, including the sales of LNG and refined oil, as well as the sales of customised solar modules intelligent technology products (including solar photovoltaic modules, new energy smart direct current inverters and power optimisers etc.). The Group also actively develops and expands its businesses in the PRC and other regions, while upholding the operating principle of “maintaining a healthy, stable and long-term business”. Backed by the overall stability and sustainability of the business, the Group will strive to seek new development opportunities with an open-minded and innovative mindset. Therefore, the Group actively cooperates with partners in the related industries and has successfully obtained various patent use rights applicable to different application scenarios over the past few years, which has enriched the Group’s product types.

ABOUT THE REPORT

PURPOSE OF THE REPORT

This Report is the sixth Environmental, Social and Governance (ESG) Report (the “Report”) published by Central Development. The purpose of the Report is to disclose to stakeholders the policies, measures and performance of the Group in environmental, social and corporate governance. The Report is available on the websites of the Stock Exchange and the Company (<http://www.475hk.com>). The Report is confirmed and approved by the Board on August 2022. This Report is available in both English and Chinese. In case of any discrepancies or inconsistencies, the Chinese version shall prevail.

JEWELRY BUSINESS

Another principal business of Central Development is the sales of jewelry products, with a focus on providing suitable products to distributors and retailers in the PRC and Hong Kong. Our corporate cultures are “service awareness” and “positive thinking”. In order to maintain business plans, source fashionable styles and seek new customers, where permitted, we have been proactively participating in different jewelry exhibitions aiming at widening sales channels. In addition, the Group’s long-established relationship with the suppliers enables us to maintain the quality of jewelry products.

REPORTING PERIOD AND SCOPE

This Report presents the ESG performance of Central Development for the financial year from 1 April 2021 to 31 March 2022. During the Reporting Period, this Report covered Energy Business and Jewelry Business, as well as the factory in Yuyao City, Zhejiang Province (the “Yuyao Factory”) (excluding the part of the factory that has been leased out), of which the Energy Business covered the Hong Kong office (the “Hong Kong Office”). In addition, the sales of refined oil products and liquefied natural gas at the filling station in Chengdu were newly included in the reporting scope of this Report. The Group will continue to strengthen its internal information collection procedures and gradually expand the reporting scope according to the materiality. Any changes in the methodologies and reporting scope are explained in remarks for stakeholders’ reference.

ABOUT THE REPORT (Continued)

REPORTING PRINCIPLES

This Report is prepared in accordance with the “Environmental, Social and Governance (ESG) Reporting Guide” (the “Guide”) set out in the Appendix 27 to the Rules Governing the Listing of

Securities on The Stock Exchange of Hong Kong Limited, and on the basis of four reporting principles of Materiality, Quantitative, Balance and Consistency.

Principle	Definition	Our Responsive Measures
Materiality	The issues covered in the Report should reflect the Group’s significant impact on the environment and society, or the scope of the assessment and decision of the impact stakeholders.	By analysing the views of various stakeholders of the Group, the environmental, social and governance issues that are of great importance to the Group and its stakeholders have been identified, prioritized and disclosed in this Report.
Quantitative	The data in this Report are disclosed and calculated in a measurable manner.	The data in this Report are disclosed and calculated in compliance with the requirements of Appendix 27 of the Listing Rules, “Environmental, Social and Governance Reporting Guide” and “How to Prepare an ESG Report” Appendix 2 “Reporting Guidance on Environmental KPIs”, Appendix 3 “Reporting Guidance on Social KPIs” and disclose the Group’s environmental and social key performance indicators in a quantitative manner as far as possible.
Balance	The Report presents an impartial report on the Group’s ESG performance.	In addition to reporting on the Group’s ESG performance and achievements, this Report also discloses the ESG issues that have a significant impact on the Group’s business and challenges.
Consistency	The Group ensure that the methodology for preparing the ESG report is consistent with previous years, that the revised reporting method is stated, or that other relevant factors may affect meaningful comparisons.	The Report uses consistent methodologies to allow for meaningful comparisons of ESG data over time. Any changes in the methodologies and reporting scope are explained in remarks for stakeholders’ reference.



MESSAGE FROM CHAIRMAN

The clean energy industry is entering into a new phase of development that promotes larger scale, a higher proportion and a higher quality development, driven by China's and the world's "dual carbon" goals of "peaking carbon emissions and achieving carbon neutrality", as well as the 14th Five-Year (2021-2025) Plan period and the "energy production-supply-storage-transportation-sale system". Central Development believes that clean energy will be a major boost for us to promote sustainable development. With our experience in solar PV and energy storage, we plan to make use of the idle space on the rooftops of our own filling station to conduct pilot construction of distributed solar power stations by using our solar intelligent products and attract other potential customers who operate filling stations to build more distributed solar PV power stations. We also plan to utilise our own resource advantages in energy storage and distribution technology, and industry networks to actively develop distributed natural gas power station projects, industrial direct supply and other projects. Thus, we can keep up with the implementation of local policies and aim to gradually expand our business to the whole country, becoming a solution provider who is able to offer more diversified energy products. We prepare for the sustainable development of the Group, and actively operate in an ethical, honest, transparent, and compliant manner, to prepare for the current and future challenges, and help further contribute to achieving the "dual carbon" goals.

However, the Year continues to be affected by the COVID-19 pandemic. At the same time, as the threat of climate change continues to intensify, we must act to mitigate the adverse impact brought by global warming. In addition, the complexity of international relations, war and international economic situations has brought us unprecedented risks and challenges one after another. As responsible corporate shoulders our responsibility to operate in a sustainable manner, we actively incorporate the principle of sustainable development into our businesses to safeguard our homes and the interests of all stakeholders.

To achieve our sustainable development and create value for all stakeholders, it is crucial to establish effective communication and relationships with all stakeholders. Therefore, we proactively maintain close communication with various stakeholders through different channels, so that we can better understand their views and expectations on ESG issues of the Group, which in turn would help us formulate appropriate and effective sustainable strategies to fulfil our corporate responsibilities.

In a new generation full of challenges and unlimited possibilities, Central Development looks to the future and is committed to continuing to move forward side by side with its stakeholders, balancing the views of all stakeholders, protecting the interests of investors, and continuing the moving forward with sustainable goals.

Chairman and Executive Director

Wu Hao

Hong Kong, August 2022

FEEDBACK

We value every opinion of our stakeholders as it helps us set our sustainability governance strategy, direction and goals, and serves as the cornerstone of our progress.

Should you have any enquiries or comments on the Report, please contact the Group by the following means:

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Tel: (852) 3695 0000 Facsimile: (852) 3695 0022

Email: info@475hk.com



SUSTAINABILITY GOVERNANCE

Central Development believes that only a robust sustainability governance structure will enable the Group's businesses to be managed more effectively and protect the interests of our stakeholders. As the highest governance body and decision-maker of the Group, the directors assume the regulatory and decision-making role and are responsible for overseeing the ESG Taskforce (the "ESG Taskforce") from the Year onwards. The ESG Taskforce is comprised of management from each business segment, and is responsible for regularly reviewing the environmental protection, employment and labour practices, product responsibility, community engagement and other related work in the areas where the Group operates, as well as coordinating and communicating with external organisations. The ESG Taskforce also assumes the responsibility for reporting to the Board annually, and assists the directors in identifying the ESG-related risks and opportunities, in a formal manner in a bid to promote sustainable development. We have a clear and progressive governance structure in place to ensure that the formulated sustainability objectives, policies and initiatives are communicated in an orderly manner and implemented by employees. Our employees are required to report operational risks to senior management so that appropriate actions can be taken in a timely manner to mitigate the impact of those risks on the business.

In addition, the Group has engaged Riskory Consultancy Limited as a professional consultant to assist the Group in promoting sustainable development by providing ESG and sustainability consulting services and managing ESG-related risks.

RISK MANAGEMENT

The Group has in place risk management and internal control system. The Board bears the responsibility for overseeing its management and reviewing its effectiveness, including establishing a clear corporate risk management framework and risk management policies. The audit committee under the Board assists the Board in continuously monitoring the Group's risk management and internal control systems and reviewing its effectiveness at least once a year. For more detail on our corporate governance, please refer to our "Corporate Governance Report" of the Annual Report 2022.

BOARD DIVERSITY POLICY

The Company recognises and embraces the benefits of having a diverse Board to enhance the quality of its performance and support the attainment of its strategic objectives and its sustainable development. The Nomination Committee of the Company reviews and assesses the composition of the Board. In designing the Board's composition, Board diversity is considered from a range of perspectives, including but not limited to gender, age, cultural and educational background, ethnicity, professional experience, skills, knowledge and length of service. The Nomination Committee will report annually, in the Corporate Governance Report, on the Board's composition, any measurable objectives that it has set for implementing the Policy, and progress on achieving those objectives.

ANTI-CORRUPTION

Central Development believes that corporate integrity is the foundation of business development, and business reputation and compliance with all applicable laws and regulations in the industry are the most fundamental expectations of all stakeholders for the Group. The Group adopts a zero-tolerance approach to any bribery, extortion, fraud and money laundering incidents. To raise the anti-corruption awareness of our directors and employees, we arrange relevant trainings for them. For more details, please refer to "Development and Training" section. We strictly comply with anti-corruption related laws and regulations, including but not limited to the Criminal Law of the People's Republic of China, the Anti-Unfair Competition Law of the People's Republic of China, the Regulations of the People's Republic of China for Suppression of Corruption and the Prevention of Bribery Ordinance. During the Reporting Period, we were not aware of any litigation and complaints involving violations of laws and regulations relating to corruption, bribery, extortion, fraud and money laundering. We were also not aware of any concluded legal cases regarding corrupt practices brought against us or our employees.



SUSTAINABILITY GOVERNANCE (Continued)

We formulate the Anti-corruption Policy and Whistleblowing Policy, and make sure potential corruption cases are handled in a timely manner. Employees shall not abuse their power to engage in malpractice such as corruption and soliciting or accepting a bribe. As for the reporting mechanism, the Group has implemented communication channels for reporting cases of corruption or fraud for employees, customers and suppliers to report any non-compliances. Whistleblowers could report to the chief executive officer, or the chairman of the audit committee and all reports will be handled directly by the audit committee. All personal information of whistleblowers will be kept confidential to protect them from unfair treatment. The Group will conduct an investigation based on the nature and severity of the complaints and establish a committee formed by senior officers to review the investigation report. Upon completion of the investigation, the whistleblower will receive a written report on the result of the investigation. If the result shows that the case is true, wrongdoers will receive appropriate disciplinary action, and in a more serious case, it will be handed to law enforcement agencies.





We actively organized anti-corruption related online and physical training for directors and employees to strengthen the anti-corruption awareness. During the Reporting Period, Hong Kong Office employees participated in the seminar held by Independent Commission Against Corruption (ICAC) about the latest regulations on commercial ethics, and we also participated in the Anti-Money Laundering Webinar for Money Lenders organised by Money Lenders Section of the Companies Registry.



STAKEHOLDER ENGAGEMENT

The Group attaches great importance to the opinions of stakeholders. Through various communication channels, we are able to receive the stakeholders' views, opinions and expectations of our ESG performance, which is one of the keys to formulating

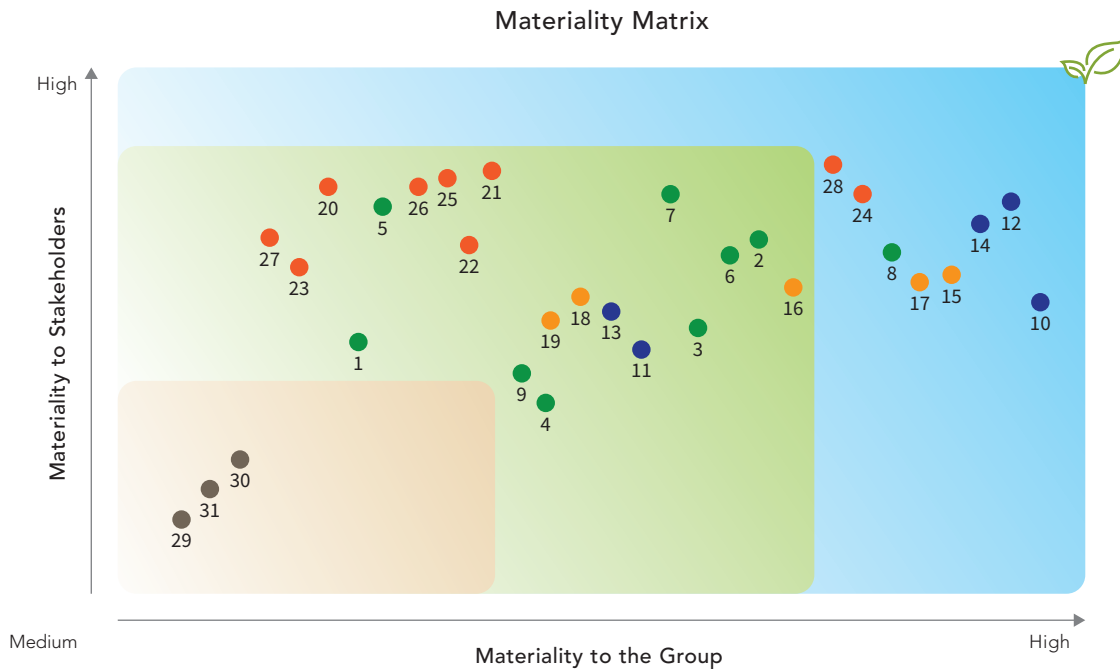
sound sustainability governance strategies. Relevant stakeholders include employees, investors and shareholders, customers, suppliers and business partners, government departments and regulators and community organisations.

Relevant stakeholders	Communication channels	
 Employees	Employee activities	Business profile
	Employee training	Emails
	Employee performance assessments	Online surveys
 Investors and shareholders	Company website	Emails
	Company announcements	Meetings with senior management
	General meetings	Annual and interim reports
 Customers	Company website	Exhibitions
	Meetings	Emails
	Customer feedback and complaints	Telephone
 Suppliers and business partners	Written documents	Emails
	Meetings	Telephone
	Site visits	
 Government departments and regulators	Written documents	
	Meetings	
 Community	Public welfare activities	
	Company website	

MATERIALITY ASSESSMENT

We carried out the materiality assessment at the initial stage of Report preparation, based on the actual business and industry characteristics of the Group and the requirements of the ESG Reporting Guide. To identify sustainability issues of concern to stakeholders, fulfil the Stock Exchange’s new requirements and the trend of society, during the Reporting Period, we revised the wordings used for some ESG issues. Altogether, we identified 31 ESG issues. At the same time, stakeholders were invited to conduct an online questionnaire to rate the importance of expectations of various

stakeholders for these 31 issues. Finally, we have analysed and compiled the following materiality matrix to demonstrate the issues’ importance to our stakeholders and to the Group. The most concerning material issues were focused on the Report as the channels to respond to their opinions on the sustainable development of the Group.



According to the rating results of the stakeholder survey, the eight most important issues are set out below:

No.	Issue
8	Legal compliance in environmental protection
10	Supply chain management (incl. environmental and social risks)
12	Anti-corruption
14	Corporate governance
15	Quality and safety of the Company’s products
17	Protection of intellectual property rights
24	Prevention of child and forced labour
28	Legal compliance in employment

MATERIALITY ASSESSMENT (Continued)

LIST OF ISSUES

Environmental protection and green operation	Operating practices	Product and service responsibility	Quality of working environment	Community contributions
1. Sewage discharge	10. Supply chain management (incl. environmental and social risks)	15. Quality and Safety of the Company's products	20. Diversity and equal employment opportunity	29. Community volunteer service
2. Greenhouse gas emissions	11. Green procurement	16. Customers' opinions and complaints	21. Employment relationship and communication with employees	30. Charitable donations
3. Air emissions	12. Anti-corruption	17. Protection of intellectual property rights	22. Occupational safety and health of employees	31. Participate in public welfare activities
4. Hazardous and non-hazardous waste treatment	13. Disaster contingency plans	18. Protection of customers' sensitive and private information	23. Development and training for employees	
5. Saving energy and water	14. Corporate governance	19. Logistics service	24. Prevention of child and forced labour	
6. Business activities' significant impacts on the environment and natural resources			25. Recruitment and retaining of outstanding and responsible employees	
7. Environmental education and advocacy			26. Staff salary and benefits	
8. Legal compliance in environmental protection			27. Staff welfare/recreational activities	
9. Responding to risks related to climate change (such as typhoons, floods, etc.)			28. Legal compliance in employment	



BUILDING A GREEN ENVIRONMENT



COMBATING CLIMATE CHANGE

The intensification of climate change and the increasing frequency of extreme weather has caused rigorous challenges around the world. The climate-related risks posed to the Group are imminent, such as typhoons, and floods caused by heavy rains, which may cause serious impacts on our employees and our business operations. The Group understands that it is the ongoing responsibility of good corporate citizens to utilise natural resources in a responsible manner and to minimise the negative impacts of our business operations on the environment. During the Reporting Period, our position on climate change has been set out in our Environmental Protection Policy and we are committed to minimising greenhouse gas emissions from our daily operations by implementing a number of environmental initiatives.

We leverage our strength in the Energy Business and our patented technology rights to continuously develop energy-related smart technology products. The micro inverters we have developed for solar modules are more efficient, safer and simpler and easier to install and monitor compared to traditional string current inverters, and therefore they can be widely applied to distributed power stations and large-scale solar power stations.

In addition, at the 75th session of the General Assembly of the United Nations, China officially announced that it "strives to achieve carbon peaking by 2030 and strives to achieve carbon neutrality by 2060", coupled with the National Energy Administration's plan to promote the development of renewable energy, which plans to increase the proportion of non-fossil energy to 20% by 2030. As a member of the energy industry, in response to the national "dual carbon" target, we actively practice and promote low-carbon development and vigorously promote the development of clean energy.



GREENHOUSE GAS EMISSIONS AND USE OF RESOURCES

We are inextricably intertwined with nature, which offers precious natural resources that enable us to survive and enjoy. However, frequent human activities such as overexploitation of resources and environmental pollution have caused immense damage to nature, affecting not only nature, but also us and our next generation. As a participant in the energy industry, we have the responsibility to do our part in environmental protection and contribute to the environment. The Group strictly complies with applicable laws and regulations related to the environment, including but not limited to the Environmental Protection Law of the People's Republic of China, the Water Pollution Prevention and Control Law of the People's Republic of China, the Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste, the Energy Conservation Law of the People's Republic of China, the Waste Disposal Ordinance, and the Atmospheric Pollution Prevention and Control Law of the People's Republic of China.

During the Reporting Period, the Group was not aware of any prosecutions for violations of laws and regulations relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous wastes.

Due to the nature of the Group's business, our air and direct greenhouse gas emissions (Scope 1) are mainly generated from unleaded petrol used in our self-owned vehicles, the main emissions of which include nitrogen oxides, sulphur oxides and respirable suspended particulates. Indirect greenhouse gas emissions (Scope 2) are mainly generated from electricity consumption in daily office operations. During the Reporting Period, the new sales of refined oil products and liquefied natural gas at the filling station in Chengdu were newly covered in the reporting scope. Thus, the total greenhouse gas emissions and total energy consumption were significantly higher than in the previous year.

BUILDING A GREEN ENVIRONMENT (Continued)

Shouldering the corporate environmental and social responsibility and striving to reduce its own carbon footprint is the long-term aspiration of the Group. We are committed to improving overall energy efficiency and reducing energy consumption through

the implementation of relevant measures, and in order to achieve the target of saving energy and reducing greenhouse gas emissions, we have taken the following measures:

- Enhancing the monitoring of the use of electricity and turning off unused electrical appliances;
- Maintaining a comfortable temperature of the air conditioner at 26 degrees Celsius;
- Using electronic devices with energy efficiency rating (such as those with Grade 1 energy labels);
- Conducting regular inspections of air conditioning systems and filters to ensure the energy efficiency;
- Utilising natural lighting and adopting energy-saving lighting systems;
- Installing motion detectors or light sensors to control the lighting system;
- Conducting regular maintenance of company vehicles to ensure fuel efficiency;
- Holding electronic meetings when possible to cut down business air travel;
- Posting the “Environmental and Charity Calendar” to actively support and participate in various environmental and social charity activities;
- Participating in “Green Sense No Air-Con Night 2021” organized by Green Sense;
- Participating in the “Earth Hour” organised by the World Wide Fund for Nature; and
- Signing up for the Energy Saving Charter 2021 launched by the Environment Bureau, HKSAR.



BUILDING A GREEN ENVIRONMENT (Continued)

Key performance indicator	Unit	Year 2022	Year 2021
Air emissions			
Nitrogen oxides	Kg	2.40	3.43
Sulphur oxides	Kg	0.05	0.02
Respirable suspended particulates	Kg	0.16	0.25
Greenhouse gas emissions			
Scope 1 – Direct emissions	Tonnes of CO ₂ e	9.28	9.29
Scope 2 – Energy indirect emissions	Tonnes of CO ₂ e	85.58	19.08
Total emissions	Tonnes of CO ₂ e	94.86	28.37
Intensity	Tonnes of CO ₂ e/ revenue in HK\$ million	0.49	0.80
Energy consumption			
Direct energy	MWh	31.83	35.16
Indirect energy	MWh	138.69	27.50
Total energy	MWh	170.52	62.66
Intensity	MWh/revenue in HK\$ million	0.88	1.77



USE OF WATER RESOURCES

The Group is committed to implementing relevant measures to improve water efficiency, and our water consumption is mainly for the production of Energy Business products and the domestic use of our employees. To achieve the target of water conservation, we conduct regular inspections of water leakages from water pipes and faucets, make repairs timely and use faucets with Grade 1 water efficiency rating to reduce wastage of water resources. The water resource of the Group is supplied by the municipal system and therefore we do not have any problem

in obtaining suitable water sources. The industrial wastewater and domestic sewage generated therefrom are treated by the sewage treatment plants via a local pipe network. During the Reporting Period, the new sales of refined oil products and liquefied natural gas at the filling station in Chengdu were newly covered in the reporting scope. Thus, the total water consumption was significantly higher than in the previous year.

Key performance indicator	Unit	Year 2022	Year 2021
Water consumption			
Total	m ³	4,038.00	71.70
Intensity	m ³ /revenue in HK\$ million	20.91	2.02

BUILDING A GREEN ENVIRONMENT (Continued)



WASTE AND THE ENVIRONMENT AND NATURAL RESOURCES

Central Development is aware that the lack of proper disposal of waste has caused pollution to the natural environment and damage to the surrounding ecology. Our major hazardous waste produced is waste petrol and diesel, oil-water mixture, etc., which are all treated and recycled by professional recycling companies. As for non-hazardous waste, it includes waste paper, factory discarded scraps and domestic waste. The waste paper and factory discarded scraps generated by Yuyao Factory and its office were delivered to the recycling station set up by qualified companies for recycling while all domestic wastes were collected and disposed of by cleaning companies. Due to the nature of the Group's business, we did not involve the use of packaging materials.

We are committed to reducing waste generated in the course of our operations by implementing relevant measures, and in order to achieve the target of reducing waste generation and emissions, we have taken the following measures:

- Adopting electronic communication and electronic filing;
- Encouraging suppliers to use electronic bills;
- Setting computers and photocopiers in double-sided printing mode;
- Using recycled paper or paper made from sustainable resources;
- Updating the computer's operating system and software regularly; and
- Purchasing computer hardware only if necessary.

Key performance indicator	Unit	Year 2022	Year 2021
Hazardous waste¹			
Total	Tonnes	0.02	–
Intensity	Tonnes/revenue in HK\$ million	0.0001	–
Non-hazardous waste			
Total	Tonnes	1.13	0.60
Intensity	Tonnes/revenue in HK\$ million	0.01	0.02

We also strive to reduce the significant impacts of our business activities on the environment and natural resources. Regarding the Energy Business in Chengdu, the "Operating Licenses for Hazardous Chemicals" and the "Refined Oil Business Activities Qualification" were in place during the Reporting Period. We have

added a "Fueling Station Fuel-gas Recycling Online Monitoring System" in accordance with the requirements of the local government to monitor the concentration of oil and gas emissions from our filling stations and prevent any pollution.

¹ The Group's hazardous waste mainly came from the expanded Energy Business during the Reporting Period in Year 2022. The Group did not generate significant hazardous waste in Year 2021.



BUILDING A PEOPLE-ORIENTED CULTURE



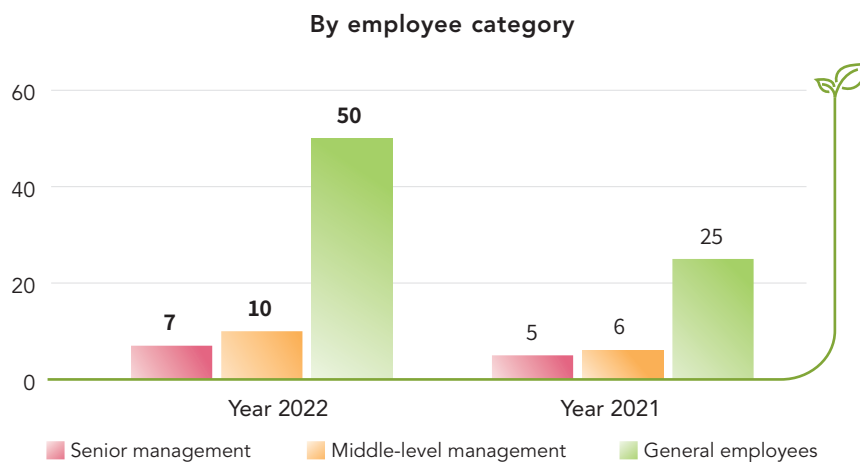
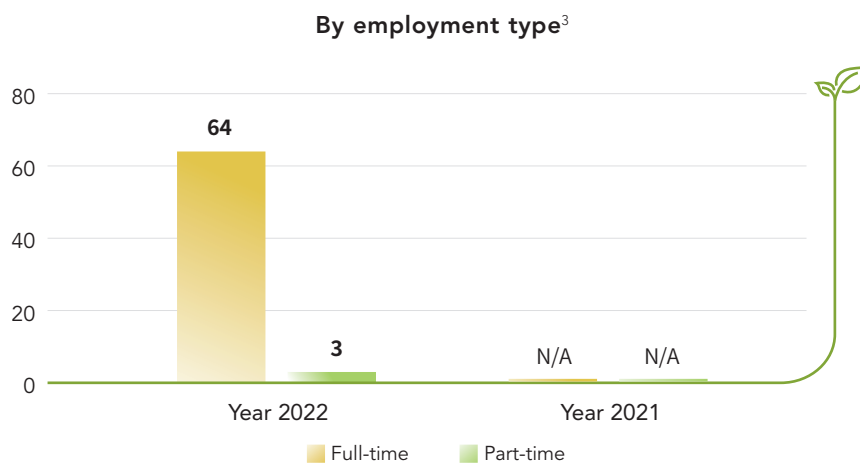
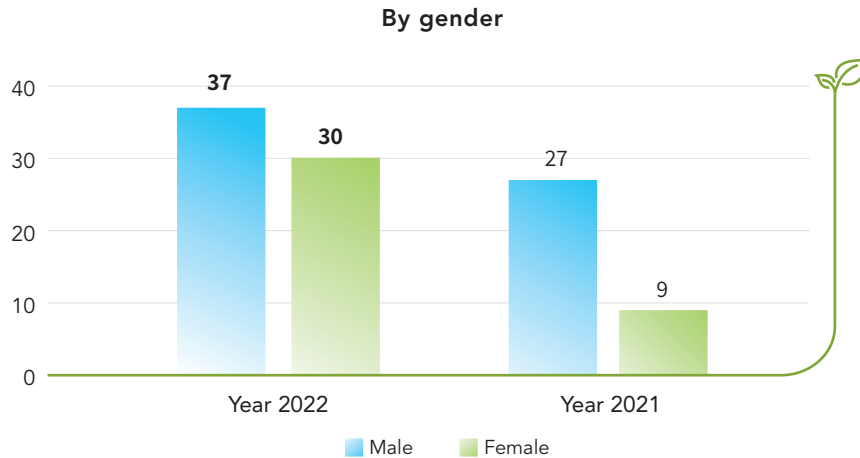
EMPLOYMENT

Central Development has always been upholding a people-oriented culture, respecting and treating every employee fairly, as we believe human resources are one of our most valuable assets and the cornerstone of the Group's sustainable development. We have established written systems such as the Staff Handbook, the Human Resources Management System and the Training Management Regulations, which specify employment terms such as wage, dismissal, recruitment, promotion, working hours and holidays, enabling employees to have a clear understanding of their own rights and obligations. We also clearly state in the Staff Handbook the Group's commitment to equal opportunity and anti-discrimination that all employees will be treated equally on all human resources matters such as recruitment, training, promotion, transfer and benefit regardless of gender, religion, pregnancy, family status, marital status, race and disability.

We strictly comply with employment-related laws and regulations, including but not limited to the Labour Law of the People's Republic of China, the Labour Contract Law of the People's Republic of China, the Social Insurance Law of the People's Republic of China, the Regulation on Work-Related Injury Insurances, the Regulations on Unemployment Insurance, the Interim Measures Concerning the Maternity Insurance for Enterprise Employees, the Plan for Reform of the State and Local Tax Collection and Administration Systems, the Interim Regulation on the Collection and Payment of Social Premiums, the Regulation on the Administration of Housing Accumulation Funds, the Employment Promotion Law of the People's Republic of China, the Employment Ordinance, the Mandatory Provident Fund Schemes Ordinance, the Employees' Compensation Ordinance, the Sex Discrimination Ordinance, the Racial Discrimination Ordinance, the Disability Discrimination Ordinance, the Family Status Discrimination Ordinance and the Personal Data (Privacy) Ordinance. During the Reporting Period, the Group was not aware of any violation of employment-related laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.

BUILDING A PEOPLE-ORIENTED CULTURE (Continued)

There was a total of 67 employees² during Year 2022. The employee distribution by gender, employment type, age group and geographical region during the Reporting Period and in Year 2021 was as follows:

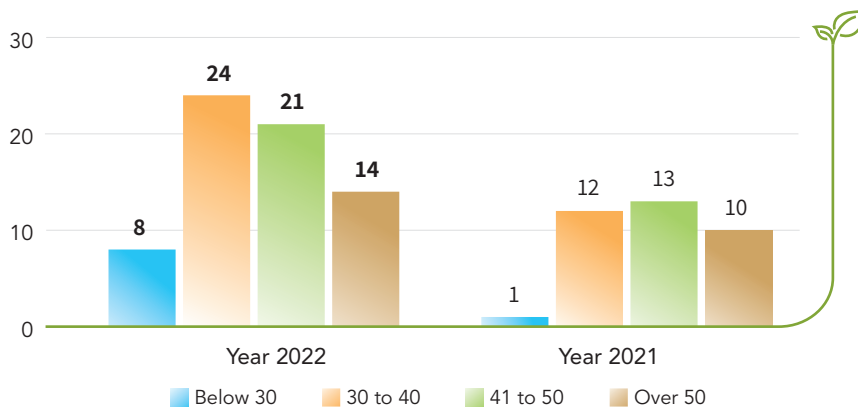


² This data represents only the number of employees disclosed in this Report and does not represent the number of employees in the Group as a whole.

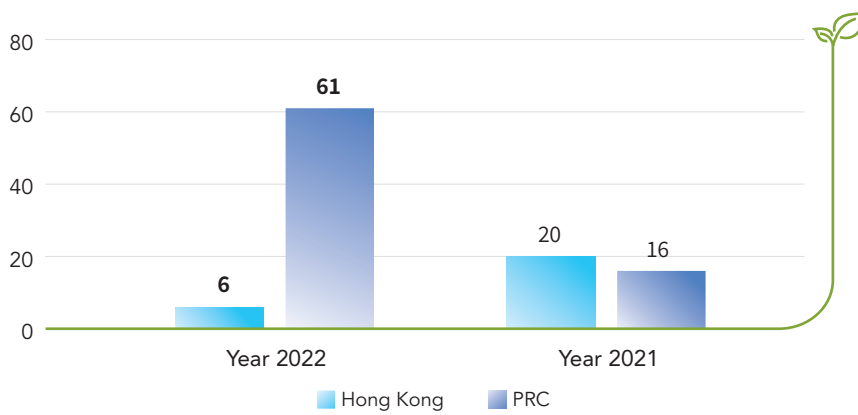
³ Employee distribution data by employment type is disclosed from Year 2022.

BUILDING A PEOPLE-ORIENTED CULTURE (Continued)

By age group



By geographical region



BUILDING A PEOPLE-ORIENTED CULTURE (Continued)

The employee turnover rates by gender, age group and geographical region during the Reporting Period and the Year 2021 are as follows:

Category	Unit	Year 2022	Year 2021
By gender			
Male	%	14	7
Female	%	43	0
By age group			
Below 30	%	88	0
30 to 40	%	13	17
41 to 50	%	33	0
Over 50	%	7	0
By geographical region⁴			
Hong Kong	%	50	–
PRC	%	25	–



REMUNERATION AND BENEFITS

The Group is committed to providing competitive remuneration packages and an ideal working environment for our employees in order to attract, retain and nurture suitable talents. The Group upholds the principle of open and fair competition and ensures openness and transparency in recruitment. In terms of dismissal, we implement the relevant provisions of the Employment Ordinance, and a written resignation application shall be submitted to the Human Resources Department and manager 30 days in advance to protect the rights of employees and the Group.

Employee remuneration and promotion are determined based on various factors including qualification, position, working experience, educational background and performance. Remuneration adjustments will be made based on job responsibilities, educational background, working experience, competence, potential and performance of employees, so as to ensure that employees enjoy fairness, diversity, anti-discrimination and equal opportunities in terms of remuneration and promotion. We also offer different benefits for employees according to the law, including:

Insurances	Labour insurance, mandatory provident fund and “Five Insurances and One Fund” (including pension insurance, medical insurance, unemployment insurance, maternity insurance and work-related injury insurance and housing provident fund)
Benefits	Distribute Chinese New Year bonus, Mid-Autumn Festival and Dragon Boat Festival supermarket shopping card, meal allowance, staff medical benefits
Holidays	Enjoy statutory holidays, personal leave, sick leave, marriage leave, maternity leave, bereavement leave, work injury leave, etc.

Central Development recognises that employees’ opinions can contribute to progress in many ways, the building of a stronger governance structure, and the provision of healthier work culture and environment. Therefore, we adopt an open attitude and listen carefully to the concerns, needs and opinions of our employees for work. We meet our employees to understand their needs and opinions and conduct

supervision and review on work procedures, staff benefits and various policies on a regular basis. We will organise annual dinner and other activities to promote a close relationship between employees by creating a sense of belonging. Due to the pandemic, the annual dinner could not be held during the Year, and Central Development has offered other benefits to thank all staff for their hard work in the past year.

⁴ Employee turnover rate data by geographical region is disclosed from Year 2022.



BUILDING A PEOPLE-ORIENTED CULTURE (Continued)



LABOUR STANDARDS

The Group has a “zero tolerance” attitude towards the use of child labour and forced labour. To this end, we stipulate in the Staff Handbook that the Human Resources Department should verify the identity documents of applicants to prevent from hiring minors. In addition, employment contracts are signed and amended with employees based on the principles of equality, willingness and agreement, and there is no event of forced labour. The Group defines working hours and rest arrangements of employees. In case of emergency, overtime work shall be approved by department heads and managers, and compensation leave shall be given to employees who work overtime. If any cases of child labour or forced labour are identified, we will take them seriously and hold those in charge of the relevant departments accountable and may subsequently take appropriate measures to prevent their recurrence.

We strictly comply with relevant labour laws and regulations including but not limited to the Labour Law of the People’s Republic of China, the Regulations on Paid Annual Leave for Employees, the Employment Ordinance, the Provisions of the People’s Republic of China on the Prohibition of Using Child Labour, the Law of the People’s Republic of China on the Protection of Minors. During the Reporting Period, the Group did not have any irregularities related to child labour and forced labour.



HEALTH AND SAFETY

We are committed to creating a healthy and safe working environment for our employees in order to protect their safety and well-being. We have established the General Rules for Safety Production to specify the rules that employees need to comply with in the workplace of production line to avoid dangerous works. In order to allow our employees better understand the importance of product safety and safety-related knowledge, we have arranged the three-tier safety education and technical training, providing appropriate labour protection equipment (such as safety helmets, work clothes and work shoes) and strictly adhering to the safety procedures of machinery operation. In case of work-related injuries, we will follow up immediately on the day of the accident to ensure that the injured employees are in a stable condition, and those who are seriously injured will be sent to hospital immediately for treatment. The cause of the accident will be investigated later, and appropriate measures may be taken to reduce the chance of accident.

We strictly comply with the laws and regulations related to occupational health and safety, including but not limited to the Production Safety Law of the People’s Republic of China, the Production Safety Regulations of Zhejiang Province, the Law of the People’s Republic of China on the Prevention and Treatment of Occupational Diseases, the Notice on Proper Handling of Labour Relations During the Prevention and Control of Pneumonia Epidemic Caused by the Novel Coronavirus, the Guidelines for the Measures for the Prevention and Control of the COVID-19 Outbreak on the Resumption of Operation and Production of Enterprises and Public Institutions, the Notice on Further Streamlining the Examination and Approval, Optimising Services, Accurately and Steadily Promoting the Production Resumption and Work Resumption of Enterprises, the Occupational Safety and Health Ordinance, the Regulation on Work-related Injury Insurances and the Fire Control Law of the People’s Republic of China. During the Reporting Period, we were not aware of any violation of the laws and regulations relating to occupational safety, and there were no work-related injuries or fatalities in the past three years.



BUILDING A PEOPLE-ORIENTED CULTURE (Continued)

As the epidemic is recurrent, we are not complacent about the precaution measures. We continue to take effective and appropriate preventive measures to reduce the risk of infection. Some precaution measures include:



- Carrying out daily disinfection work in all workplaces on a regular basis to prevent spreading of bacteria and viruses;



- Requesting all employees to undergo body temperature checks before entering the office;
- Recording body temperature for employees;



- Providing masks and sanitising products to employees and clients who work or meet at the office;



- Implementing flexible working hours arrangement to avoid overcrowding during peak hours;
- Arranging part of employees to work from home to ensure a safe working environment; and
- Arranging video or phone conferencing instead of physical meetings.

BUILDING A PEOPLE-ORIENTED CULTURE (Continued)



DEVELOPMENT AND TRAINING

The Group attaches great importance to the professional development of employees and hopes that employees can exert their expertise at the workplace. We have formulated the Training Management Regulation to specify the management of staff training and development work. Additionally, Central Development values the pursuit of employees for their occupational development and sponsors them to acquire relevant professional qualifications. We promote employees based on their merits in accordance with the principles of business development and improvement of organisational effectiveness and formulate training policies and directions with the consideration of prospective and systematic factors.

In addition, we have established a comprehensive development program, and the Human Resources Department is responsible for formulating the annual training plan, assessing the implementation of training, and tracking the results of the assessment and training, expecting to assist them in enhancing their vocational skills, professionalism and understanding of our company culture, so as to meet the needs of our business development. Central Development provides different types of training to its employees, including the introduction training for new hires and internal and external training. For external training, we arrange our employees and directors to participate in trainings offered by professional training institutions and government departments, such as the Equal Opportunities Commission, accounting firms, Company Registry and the Independent Commission Against Corruption (“ICAC”). The training covers a wide range of issues such as business ethics, anti-discrimination, prevention of sexual harassment, promotion of a culturally inclusive workplace, etc.

The percentage of employees trained and average training hours by gender and employee category are as follows:

Key performance indicator	Unit	Year 2022	Year 2021
Percentage of Employees Trained			
By gender			
Male	%	49	22
Female	%	87	11
By employee category			
Senior management	%	71	80
Middle-level management	%	60	17
General staff	%	66	8
Average Training Hours Per Employee			
By gender			
Male	Hour	13	6
Female	Hour	29	1
By employee category			
Senior management	Hour	11	17
Middle-level management	Hour	21	6
General staff	Hour	21	2

RESPONSIBLE OPERATION



PRODUCT RESPONSIBILITY

Ensuring customer satisfaction with our products and services is our top priority, so we attach great importance to the quality of our products. Therefore, we have formulated the Policy on Product Responsibilities and Supply Chain and Stock Management System to regulate the storage management of products and the handling procedures of customer complaints. We strictly comply with the laws and regulations related to product liability, including but not limited to the Product Quality Law of the People's Republic of China, the Trademark Law of the People's Republic of China, the Law of the People's Republic of China on Protection of Consumer Rights and Interests, the Patent Law of the People's Republic of China, the Copyright Law of the People's Republic of China, the Advertising Law of the People's Republic of China, the General Principles of the Civil Law of the People's Republic of China, the Trade Description Ordinance, Personal Data (Privacy) Ordinance, etc. During the Reporting Period, we have not received any notification of non-compliance with health and safety, advertising, labelling and privacy matters in relation to our products and services.



QUALITY CONTROL

For our Energy Business, if our products do not meet the established standards, their usefulness will be greatly affected, which not only affects our reputation but also defeats the purpose of our products. For solar energy products, the research and development center of Central Development conducts several quality inspections of products on a regular basis according to international standards and customer requirements, such as STC tests (including temperature cycling test, wet freezing test, humid heat test), EL test (Electroluminescence), appearance test, etc. Products are shipped upon obtaining approval and passing inspection. In the event that products fail to meet the requirements of safety and quality, the Group will take corresponding remedial measures, including product return, recall or recovery.

For jewelry products, we conduct internal sampling inspections for quality and regular calibration of our jewelry authenticating apparatus to ensure that the quality of the products can be accurately inspected.



CUSTOMER SERVICE

In order to improve our products and meet the needs of our customers, we continuously improve the quality of our products and services as we value the opinion of customers. Once receiving a complaint, we will follow our established procedures and handle customer complaints in a timely manner.

Confirmation of acceptance:

Instantly figure out the details of complaint and the demand of customer and obtain confirmation from the customer, and make a written record of the personnel and products involved, dates and times and collect related documents and other proofs

Complaint investigation:

Investigate relevant proofs and propose specific solutions

Approval and record:

Provide solutions to supervisors of competent department for approval and record

Communication with customer:

Communicate with customer and follow up on the solutions

During the Reporting Period, the Group was not aware of any serious violations of laws and regulations for product and service quality, and no complaints were received about products and services or incidents of recall occurred for safety and health reasons.

RESPONSIBLE OPERATION (Continued)



INTELLECTUAL PROPERTY AND PRIVACY PROTECTION

Central Development owned certain patented technologies, copyrights, trademark registrations, and had entered into patent licensing agreements. Therefore, we attach great importance to the protection of intellectual property rights and sensitive information, and we are committed to protecting our intellectual property rights through trademarks, patents, and copyrights. During the Reporting Period, in order to enhance the awareness of our employees in protecting sensitive information and intellectual property rights, we have specified clearly in the Staff Handbook that the leakage of confidential company information, patented technical information, customer information, etc. is strictly prohibited and that any discovery of such leakage will result in termination of employment relationship and even being held liable. In addition, we make sure in the Privacy Policy that all data collected is treated with caution. The Group requires all customer information must be saved in a safe computer system and can only be accessed by authorised employees. Furthermore, we state in the Policy on Product Responsibilities and Supply Chain that all personal data is to be used only for the purposes of which and to which the customer was aware and has given his or her consent.



ADVERTISING AND MARKETING

Prior to marketing and advertising, all promotional materials are rigorously reviewed by the management of the Group to ensure that they are balanced, accurate, honest and fair, and that the information is disseminated in the most appropriate manner.



SUPPLY CHAIN MANAGEMENT

Central Development is committed to working with our suppliers to create a mutually beneficial and cooperative relationship, and we also believe that the quality of products depends on the quality of suppliers. Therefore we are very stringent in our supply chain management. In the Policy on Product Responsibilities and Supply Chain, the Group regulates the requirements of selecting and managing suppliers. In selecting suppliers, Central Development takes factors such as the safety of product composition, the quality of products, prices, environmental risks and environmental performance, we also review the risks and performance of potential suppliers in social responsibility such as responsible procurement, protection of labour rights, welfare and equal opportunities, protection of intellectual property rights and anti-corruption. The Group also regularly visits factories of major suppliers to inspect the quality of products ordered and examines conditions including appearance, size and production environment and other conditions. During the Reporting Period, the Group had 6 suppliers, all of which were from mainland China. At the same time, we have evaluated all of our suppliers and implemented the above practices to them.

For the Energy Business, the Group identifies potential suppliers at domestic and foreign fairs and exhibitions of solar photovoltaic and smart energy. Under reasonable and practicable circumstances, our procurement department will prefer products and services with related environmental labels, resource efficiency and low hazardous and non-hazardous wastes.

For our Jewelry Business, we have entered into the Code of Conduct for Suppliers with suppliers, which includes compliance with environmental protection regulations, protection of employee health and safety, prohibition of corruption and bribery, and prohibition of child labour. If a supplier fails to provide standard products and materials or fails to meet the delivery schedule, the supplier may be warned, temporarily or even permanently denied an order.



COMMUNITY BUILDING



COMMUNITY INVESTMENT

As part of the community, we are well aware of our responsibility as a citizen of the society and give back to the community. During the Reporting Period, the Group treated “Climate Change and the Environment”, “Youth Education and Development”, “Community Health” and “Culture Arts” as the core sectors of our community investment. The management is responsible for reviewing the objectives and directions of policies and investments regularly, as well as looking closely into the social performance of the Group. The Group plans to invest more resources in community activities in the future to help more disadvantaged groups.

In addition, we have formulated the Community Investment, Sponsorship and Donation Policies to establish the structures and standards of community investment and encourage employees to actively participate in various voluntary activities and social services, including different cultural and recreational activities and activities held by charities. In view of the core sector of Climate Change and the Environment, we participated in the “Earth Hour”, organised by the World Wide Fund for Nature during the Reporting Period, to promote reduction in energy consumption by switching off unnecessary lights and electronic devices for an hour on that day. On 8 October, we also participated in the “No Air-Con Night 2021” activity organised by Green Sense, a green organisation, to turn off air conditioning on that day, so as to save energy and reduce emissions.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX OF THE STOCK EXCHANGE

Indicators	Description of Indicators	Reporting Chapter
Mandatory Disclosure Requirements		
Governance Structure	A statement from the board containing the following elements: (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.	SUSTAINABILITY GOVERNANCE
Reporting Principles	A description of, or an explanation on, the application of the Reporting Principles (Materiality, Quantitative and Consistency) in the preparation of the ESG report.	ABOUT THE REPORT
Reporting Boundary	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.	ABOUT THE REPORT
"Comply or explain" Provisions		
A. Environment		
Aspect A1: Emissions		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issue relating to air and greenhouse gas emissions, discharges into water and land, generation of hazardous and non-hazardous waste.	GREENHOUS GAS EMISSIONS AND USE OF RESOURCES
A1.1	The types of emissions and respective emissions data.	GREENHOUS GAS EMISSIONS AND USE OF RESOURCES
A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions and intensity.	GREENHOUS GAS EMISSIONS AND USE OF RESOURCES
A1.3	Total hazardous waste produced and intensity.	WASTE AND THE ENVIRONMENT AND NATURAL RESOURCES
A1.4	Total non-hazardous waste produced and intensity.	WASTE AND THE ENVIRONMENT AND NATURAL RESOURCES

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX OF THE STOCK EXCHANGE (Continued)

Indicators	Description of Indicators	Reporting Chapter
"Comply or explain" Provisions		
A. Environment		
Aspect A1: Emissions		
A1.5	Description of emissions target(s) set and steps taken to achieve them.	GREENHOUS GAS EMISSIONS AND USE OF RESOURCES, WASTE AND THE ENVIRONMENT AND NATURAL RESOURCES
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.	WASTE AND THE ENVIRONMENT AND NATURAL RESOURCES
Aspect A2: Use of Resources		
General Disclosure	Policies on the efficient use of resources.	GREENHOUS GAS EMISSIONS AND USE OF RESOURCES
A2.1	Direct and/or indirect energy consumption by type in total and intensity.	GREENHOUS GAS EMISSIONS AND USE OF RESOURCES
A2.2	Water consumption in total and intensity.	USE OF WATER RESOURCES
A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	GREENHOUS GAS EMISSIONS AND USE OF RESOURCES
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.	USE OF WATER RESOURCES
A2.5	Total packing materials used for finished products and, if applicable, with reference to per unit produced.	WASTE AND THE ENVIRONMENT AND NATURAL RESOURCES

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX OF THE STOCK EXCHANGE (Continued)

Indicators	Description of Indicators	Reporting Chapter
"Comply or explain" Provisions		
A. Environment		
Aspect A3: Environment and Natural Resources		
General Disclosure	Policies on minimizing the issuer's significant impact on the environment and natural resources.	WASTE AND THE ENVIRONMENT AND NATURAL RESOURCES
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	WASTE AND THE ENVIRONMENT AND NATURAL RESOURCES
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.	COMBATING CLIMATE CHANGE
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.	COMBATING CLIMATE CHANGE
B. Social		
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.	EMPLOYMENT
B1.1	Total workforce by gender, employment type, age group, and geographical region.	EMPLOYMENT
B1.2	Employee turnover rate by gender, age group and geographical region.	EMPLOYMENT
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.	HEALTH AND SAFETY
B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	HEALTH AND SAFETY
B2.2	Lost days due to work injury.	HEALTH AND SAFETY
B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	HEALTH AND SAFETY

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX OF THE STOCK EXCHANGE (Continued)

Indicators	Description of Indicators	Reporting Chapter
"Comply or explain" Provisions		
B. Social		
Aspect B3: Development and Training		
General Disclosure	Policy on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	DEVELOPMENT AND TRAINING
B3.1	The percentage of employees trained by gender and employee category.	DEVELOPMENT AND TRAINING
B3.2	The average training hours completed per employee by gender and employee category.	DEVELOPMENT AND TRAINING
Aspect B4: Labour Standards		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	LABOUR STANDARDS
B4.1	Description of measures to review employment practices to avoid child and forced labour.	LABOUR STANDARDS
B4.2	Description of steps taken to eliminate such practices when discovered.	LABOUR STANDARDS
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	SUPPLY CHAIN MANAGEMENT
B5.1	Number of suppliers by geographical region.	SUPPLY CHAIN MANAGEMENT
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.	SUPPLY CHAIN MANAGEMENT
B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	SUPPLY CHAIN MANAGEMENT
B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	SUPPLY CHAIN MANAGEMENT

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX OF THE STOCK EXCHANGE (Continued)

Indicators	Description of Indicators	Reporting Chapter
"Comply or explain" Provisions		
B. Social		
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.	PRODUCT RESPONSIBILITY
B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	PRODUCT RESPONSIBILITY
B6.2	Number of products and service-related complaints received and how they are dealt with.	PRODUCT RESPONSIBILITY
B6.3	Description of practices relating to observing and protecting intellectual property rights.	PRODUCT RESPONSIBILITY
B6.4	Description of quality assurance process and recall procedures.	PRODUCT RESPONSIBILITY
B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	PRODUCT RESPONSIBILITY
Aspect B7: Anti-corruption		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud, and money laundering.	ANTI-CORRUPTION
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.	ANTI-CORRUPTION
B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	ANTI-CORRUPTION
B7.3	Description of anti-corruption training provided to directors and staff.	ANTI-CORRUPTION
Aspect B8: Community Investment		
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	COMMUNITY INVESTMENT
B8.1	Focus areas of contribution.	COMMUNITY INVESTMENT
B8.2	Resources contributed to the focus area.	COMMUNITY INVESTMENT