

20
22

ENVIRONMENTAL,
SOCIAL AND
GOVERNANCE

REPORT

AM
GROUP
HOLDINGS
LIMITED

秀商時代控股有限公司

(Incorporated in the Cayman Islands with limited liability)

STOCK CODE: 1849

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

INTRODUCTION AND SUSTAINABILITY APPROACH

As an online marketing services provider undertaking search engine marketing services, creative and technology services, social media marketing services and online e-commerce platform operation in Singapore, Malaysia and the People's Republic of China ("PRC"), AM Group Holdings Limited (the "Company") and its subsidiaries (the "Group" or "we") is pleased to present the Environmental, Social and Governance Report (the "Report") for the financial year ended 30 June 2022 (the "Reporting Period" or "FY2022"). This Report summarises the environmental, social and governance ("ESG") initiatives, plans and performances of the Group and demonstrates its ongoing commitment towards sustainable development.

The ESG Governance Structure

We view ESG commitments as part of our responsibilities and are committed to incorporating ESG considerations into our decision-making process. To achieve this goal, we have developed a core governance framework to ensure ESG governance is aligned with our strategic growth, while advocating for the integration of ESG into our business operations.

The board of directors (the "Board") holds the overall responsibility for the Group's ESG issues and oversees ESG strategies, direction and policies. In order to better manage the Group's ESG performance, related issues and potential risks, the Board discusses and reviews the Group's ESG risks and opportunities, materiality of ESG issues and performance against ESG-related targets regularly. The environmental targets were set in the financial year ended 30 June 2021 ("FY2021") with the aim to align with the corporate sustainability approach, echo with global vision for decarbonisation and enhance corporate reputation. The Board is also responsible for ensuring the effectiveness of ESG risk management and internal control mechanism and facilitates the exchange of the best practices regarding ESG with other peer companies.

To develop systematic management of ESG issues under the Board's delegations, the Group has established an ESG working taskforce (the "Taskforce"). The Taskforce is composed of staff from relevant departments. The Taskforce facilitates the Board's oversight of ESG matters and has the responsibility for collecting and analysing ESG data, assisting in conducting materiality assessment, monitoring and evaluating the Group's ESG performance, keeping track of the progress made against ESG-related targets, ensuring compliance with ESG-related laws and regulations and preparing ESG reports. The Taskforce arranges meetings to evaluate the effectiveness of current policies and procedures and formulate appropriate solutions to improve the overall performance of ESG policies. At meetings, the Taskforce discusses on the existing and upcoming plans so as to monitor and manage the Group's strategic goals in terms of sustainable development, mitigating potential risks and minimising the negative impact on our business operations. The Taskforce reports to the Board periodically, assists in assessing and identifying the Group's ESG risks and opportunities and evaluates the implementation and effectiveness of the internal control mechanism.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

REPORTING PERIOD

Unless otherwise specified, this Report covers the period from 1 July 2021 to 30 June 2022. The reporting content in this Report comprises the ESG activities, challenges and measures taken by the Group during the Reporting Period.

SCOPE OF REPORTING

The Report mainly covers the Group's four principal segments in Singapore, Malaysia and the PRC. By assessing performance of the operating segments on the basis of financial threshold, four operating segments representing the Group's major sources of revenue during the Reporting Period are included in this Report. The four segments are (i) the search engine marketing services; (ii) the creative and technology services; (iii) the social media marketing services and (iv) the online e-commerce platform operation. The ESG key performance indicators ("KPIs") data are gathered only from the operations under the Group's direct operational control. The Group will continue to assess the major ESG aspects of different businesses or its major subsidiaries to extend the scope of disclosure when and where applicable.

REPORTING FRAMEWORK

The Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide (the "ESG Reporting Guide") as set out in Appendix 27 of the Rules Governing the Listing of Securities (the "Listing Rules") on The Stock Exchange of Hong Kong Limited (the "Stock Exchange").

Information relating to the Group's corporate governance structure and practices has been set out in the Corporate Governance Report of the Company's Annual Report 2022.

The Group attaches great importance to materiality, quantitative, balance and consistency during the preparation for this Report, the Group has applied these reporting principles in the aforementioned ESG Reporting Guide as the following:

Materiality: Materiality assessment was conducted to identify material ESG issues during the Reporting Period, thereby adopting the confirmed material issues as the focus of the Report. The materiality of ESG issues was reviewed and confirmed by the Board and the Taskforce. Please refer to the sections headed "Stakeholder Engagement" and "Materiality Assessment" for further details.

Quantitative: The standards and methodologies as well as the applicable assumptions used in the calculation of KPIs data in the Report were supplemented by explanatory notes.

Balance: This Report was prepared based on an objective and impartial manner to ensure that the information disclosed faithfully reflects the overall ESG performance of the Group.

Consistency: The statistical methodologies applied to this Report were substantially consistent with FY2021. Explanations will be provided regarding data if there are any changes in the scope of disclosure and calculation methodologies that may affect the comparisons with previous reports.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

STAKEHOLDER ENGAGEMENT

The Group is committed to meeting the expectations of stakeholders by truly understanding all the concerns of stakeholders and integrating these expectations through its practice. The ultimate goal shall be maximising the greater economic output and business value while pursuing the Group's long-term sustainable development goals.

In order to understand and address the main concerns of different stakeholders, we have been promoting effective communication and maintaining ongoing relationships with them. We have established a comprehensive stakeholder engagement process and will continue to increase stakeholder engagement through constructive conversation to map long term prosperity. Stakeholders' expectations have been taken into consideration by utilising diversified engagement methods as shown below:

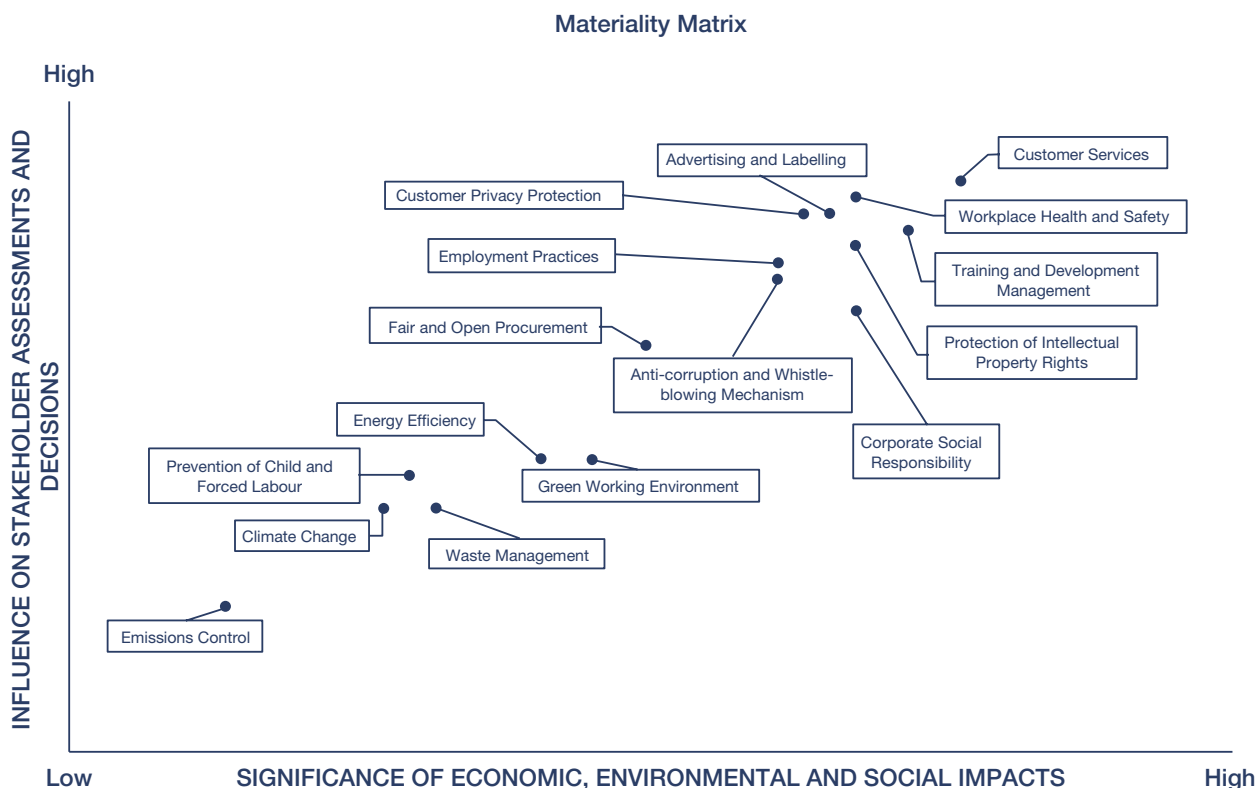
Stakeholders	Expectations and Concerns	Communication Channels
Shareholders and investors	<ul style="list-style-type: none"> Corporate governance system Business strategies and performance Financial results 	<ul style="list-style-type: none"> Annual general meeting and other shareholder meetings Financial reports Announcements and circulars
Employees	<ul style="list-style-type: none"> Career development Health and safety Remuneration and benefits Equal opportunities 	<ul style="list-style-type: none"> Training, seminars and briefing sessions Team bonding activities Regular performance reviews
Customers and business partners	<ul style="list-style-type: none"> Privacy protection Business integrity and ethics 	<ul style="list-style-type: none"> Sales team Online platforms and emails
Suppliers and vendors	<ul style="list-style-type: none"> Fair tendering Business ethics and reputation 	<ul style="list-style-type: none"> Supplier management meetings and events
Government and regulatory bodies	<ul style="list-style-type: none"> Compliance with rules and laws 	<ul style="list-style-type: none"> Authorised representatives Emails
Media, non-governmental organisations and the public	<ul style="list-style-type: none"> Environmental protection Social welfare Health and safety 	<ul style="list-style-type: none"> ESG reports

We aim to collaborate with our stakeholders to improve our ESG performance and create greater value for the wider community continuously.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

MATERIALITY ASSESSMENT

To identify relevant ESG issues and assess the importance of related matters to our businesses and stakeholders, we have compiled a survey and invited relevant departments, business units and stakeholders of the Group to rate the potentially material issues. The following matrix presents the result of the materiality assessment:



CONFIRMATION AND APPROVAL

The Group endeavours to ensure that all the information presented in this Report is accurate and reliable. This Report had undergone the internal review process of the Group and was reviewed by the Board. During FY2022, the Group confirmed that it has established appropriate and effective management policies and internal control systems for ESG issues and the disclosed contents comply with the requirements of the ESG Reporting Guide.

CONTACT US

We welcome stakeholders to provide us their opinions and suggestions. You can provide valuable advice in respect of the Report or our performances in sustainable development by mailing to 60 Paya Lebar Road, #12-51/52, Paya Lebar Square, Singapore 409051.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

A. ENVIRONMENTAL

Environmental Targets

The Group is committed to the long-term sustainability of the environment and community where it operates. As a corporation principally engaged in online marketing services, the Group's daily operations have minimal impacts on the environment. Nevertheless, we recognise our responsibilities towards the potential indirect negative environmental impacts associated with our business operations. We focus on nurturing and strengthening our employees' awareness of environmental protection in their daily work processes.

To better manage the Group's material topics and its performance on those aspects, in FY2021, the Group decided to set quantifiable targets for the environmental aspect for the financial year ending 30 June 2024 ("FY2024"). The table below summarises the Group's sustainability targets set and its progress towards the targets:

Environmental Targets	Status	Specific Steps Taken
1. Greenhouse Gas ("GHG") Emissions Reduce the total GHG emissions intensity (tCO ₂ e/employee) in FY2024, using FY2021 as the baseline year.		<i>Reduce energy consumption</i> <ul style="list-style-type: none"> Adopt energy conservation measures as described in the targets of "Energy Management" <i>Reduce business travel</i> <ul style="list-style-type: none"> Utilise teleconference or video meetings to prevent non-essential business travel
2. Non-hazardous Waste Management Reduce the total non-hazardous waste intensity (tonnes/employee) in FY2024, using FY2021 as the baseline year.	Targets will be assessed in FY2024.	<i>Reduce paper consumption</i> <ul style="list-style-type: none"> Use double-sided printing or photocopying wherever possible Utilise electronic media for communication <i>Reduce other non-hazardous wastes</i> <ul style="list-style-type: none"> Avoid single-use disposable items
3. Energy Consumption Reduce the total energy consumption intensity (kWh/employee) in FY2024, using FY2021 as the baseline year.		<i>Reduce energy consumption</i> <ul style="list-style-type: none"> Switch off unnecessary lightings and electrical appliances when not in use Set all printers, photocopiers and computers to energy-saving mode Regularly review the energy consumption level
4. Water Consumption Reduce the total water consumption intensity (m ³ /employee) in FY2024, using FY2021 as the baseline year.		<i>Optimise facilities</i> <ul style="list-style-type: none"> Regularly inspect water taps to prevent leakage

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

In addition to the above measures, “Green Message” reminders and posters are posted at prominent places in office areas to encourage our staff to take initiatives in energy saving and resources utilisation in a reasonable manner. The Group will continue to work for the targets set and will review the set targets in due course.

A1. Emissions

The Group has integrated environmental consideration into our decision-making process and embraced the responsibilities to create an environmentally sustainable business. Considering the Group’s business nature, we have taken measures to facilitate the environmental-friendliness of our workplace by encouraging a recycling culture within the Group. To enhance our environmental governance practice and mitigate the environmental impacts produced by our operations, we have implemented relevant environmental protection policies, such as the Environmental Policy and the inclusion of the ESG section in the Employee Handbook and communicated such policies to our employees. In the long run, we will continue to enhance our environmental management strategies in monitoring and minimising the environmental impacts brought by our businesses regularly.

During FY2022, the Group was not aware of any material non-compliance with environmental-related laws and regulations in Singapore, Malaysia and the PRC that would have a significant impact on the Group, including, but not limited to, the Environmental Protection and Management Act 1999 of Singapore; the Environmental Quality Act 1974 of Malaysia; and the Environmental Protection Law of the PRC.

Emissions Control

Exhaust Gas Emissions

The source of emissions arising out of the Group’s operation was petrol consumed by the Group’s only private vehicle for transportation. Due to the Group’s major business nature as providing online marketing services, the Group does not generate significant amount of exhaust gas directly during its operations. Nevertheless, the Group has implemented measures relating to the reduction of exhaust air emissions including:

- Perform efficient planning on driving routes to minimise the number of trips made for business purpose;
- Regularly maintain and repair the vehicle by qualified personnel to ensure fuel consumption efficiency and respective emissions have complied with local emission standards; and
- Switch off the engine when the vehicle is idling.

During FY2022, the Group’s nitrogen oxides, sulphur oxides and particulate matter emissions increased significantly compared to FY2021, which were mainly attributable to the increase in petrol consumption by the vehicle of the PRC office due to business needs for more frequent outings. The Group will strive to enhance the effectiveness of emissions reduction measures as mentioned above.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Summary of the Group's exhaust gas emissions performance is as follows:

Types of exhaust gas ¹	Unit	FY2022	FY2021
Nitrogen oxides (NO _x)	g	224.10	65.74
Sulphur oxides (SO _x)	g	5.31	1.53
Particulate matter (PM)	g	16.50	4.84

Note:

- The calculation method of exhaust gas emissions is based on "How to prepare an ESG Report — Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange.

GHG Emissions

The major sources of the Group's GHG emissions are direct emissions from petrol consumed by the company vehicle (Scope 1), energy indirect emissions from purchased electricity (Scope 2) and other indirect emissions from employees' business air travels (Scope 3).

Summary of the Group's GHG emissions performance is as follows:

Indicators ²	Unit	FY2022	FY2021
Direct GHG emissions (Scope 1)			
• Petrol consumed by vehicle	tCO ₂ e	0.96	0.28
Energy indirect GHG emissions (Scope 2)			
• Purchased electricity	tCO ₂ e	70.03	61.99
Other indirect GHG emissions (Scope 3)			
• Business air travels ³	tCO ₂ e	16.57	—
Total GHG emissions	tCO ₂ e	87.56	62.27
Intensity⁴	tCO ₂ e/employee	0.70	0.36

Notes:

- GHG emission data are presented in terms of carbon dioxide equivalent and are based on, including, but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Resources Institute and the World Business Council for Sustainable Development, the latest released emission factors of Singapore's power grid published by the Energy Market Authority, the "Notice on the Key Work Related to the Management of Enterprise Greenhouse Gas Emissions Reporting in 2022" issued by the Ministry of Ecology and Environment of the PRC, the "Sustainability Report 2021" published by Tenaga Nasional, "How to prepare an ESG Report — Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange and "Global Warming Potential Values" from the IPCC Fifth Assessment Report, 2014 (AR5).
- For both FY2021 and FY2022, there were no business air travels by the Singapore and Malaysia offices. In FY2022, the data collection system for collecting business air travel data for the PRC office was refined and the relevant data is disclosed under other indirect GHG emissions (Scope 3). Hence, the relevant figures of the two years cannot be directly compared.
- As at 30 June 2022, the Group had 125 employees in total (as at 30 June 2021: 173 employees). Unless specified otherwise, the data are also used for calculating other intensity data.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Sewage Discharge

We do not consume a significant volume of water through our business activities. Therefore, our business activities did not generate a material portion of discharge into water. As the sewage discharged by the Group is discharged into the municipal sewage pipe network, the amount of sewage discharge is considered as the water consumed. The amount of water consumed and corresponding water-saving initiatives will be described in the section headed “Water Consumption” under aspect A2.

Waste Management

Hazardous Waste

Due to the Group’s business nature, it did not generate a significant amount of hazardous waste during its business operation. Despite that the Group did not generate hazardous waste during FY2022, it has established guidelines to govern the management and disposal of hazardous waste. In case there is any hazardous waste produced, the Group must engage a qualified chemical waste collector to handle such waste and comply with the relevant environmental laws and regulations.

Non-hazardous Waste

The non-hazardous waste generated by the Group mainly include paper waste generated from offices and food waste by employees. To minimise the environmental impacts of non-hazardous waste generated from our business operations, the Group has adopted various waste reduction measures and initiatives to manage waste effectively and encourage recycling in our operations in order to achieve its target on waste reduction. With such waste management approaches, we hope to embed an environmental-friendly mind-set among our employees.

During FY2022, the disposal amount of paper waste decreased by approximately 18.29% compared to FY2021. It was due to the combined effect of arrangement of working from home under the Coronavirus Disease 2019 (“COVID-19”) pandemic situation in the Singapore and Malaysia offices and also the effective implementation of paperless measures in the PRC office. On the other hand, the disposal amount of food waste doubled that of FY2021 due to increase in number of new hires for more business activities in the PRC office. As a result, the total non-hazardous waste increased by approximately 65.60% in FY2022 as compared to FY2021.

Summary of the Group’s non-hazardous waste disposal performance is as follows:

Types of non-hazardous waste⁵	Unit	FY2022	FY2021
Paper waste	tonnes	0.67	0.82
Food waste	tonnes	4.00	2.00
Total non-hazardous waste	tonnes	4.67	2.82
Intensity	tonnes/employee	0.04	0.02

Note:

- The presentation format of general waste has been optimised in FY2022. Therefore, the figures for FY2021 have been re-presented to ensure consistency and easy comparison.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

A2. Use of Resources

The Group upholds and promotes the principle of effective use of resources and is committed to optimising the use of resources across business operations. We promote a green office and operating environment and continue with initiatives to introduce resource efficiency and eco-friendly measures to the Group's operations. We have paid attention to the potential environmental impacts brought by the consumption of resources and established related policies and initiatives, including but not limited to those mentioned in the Employee Handbook and Environmental Policy, covering topics on better utilisation of resources like energy, water and other natural resources.

Energy Consumption

The energy consumed by the Group mainly includes electricity consumed for daily operation and petrol consumed by the company vehicle. The Group aims to minimise environmental impacts in its operations by identifying and adopting appropriate measures in our operations. Related policies and initiatives on energy conservation have been developed to show that we attach importance to energy efficiency. Regular review is conducted on our energy target to seek continuous improvement in the energy performance.

During FY2022, the total energy consumption increased by approximately 16.90% compared to FY2021. Apart from fuel consumption by company vehicle, the increase in energy consumption was mainly attributable to the increase in electricity consumption due to increased office area in the PRC, despite of the decrease in the Singapore office due to the arrangement of working from home under the COVID-19 pandemic situation.

Summary of the Group's energy consumption performance is as follows:

Types of energy⁶	Unit	FY2022	FY2021
Direct energy consumption			
• Petrol	kWh	3,498.00	1,010.23
Indirect energy consumption			
• Purchased electricity	kWh	127,258.00	110,840.00
Total energy consumption	kWh	130,756.00	111,850.23
Intensity	kWh/employee	1,046.05	646.53

Note:

6. The unit conversion method of energy consumption data is formulated based on the "Energy Statistics Manual" issued by the International Energy Agency.

Water Consumption

As the Group's principal business is providing online marketing services, it does not consume a significant amount of water during operation. The Group's water consumption is supplied by municipal water suppliers, therefore we do not have any issue in sourcing water that is fit for purpose. The Group's water consumption was mainly domestic water consumed in the offices for basic business operations, cleaning and sanitation. The Group actively promotes the importance of water conservation to its employees. By promoting behavioural changes in water consumption at the office and encourage water conservation, our employees' awareness in water conservation is strengthened.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

During FY2022, the total water consumption increased by approximately 28.07% compared to FY2021. The increase in water consumption was mainly attributable to increased number of new hires in the PRC, despite of the decrease in the Singapore and Malaysia offices due to the arrangement of working from home under the COVID-19 pandemic situation.

Summary of the Group's water consumption performance is as follows:

Indicators	Unit	FY2022	FY2021
Total water consumption	m ³	304.30	237.60
Intensity	m ³ /employee	2.43	1.37

Use of Packaging Material

Due to the Group's business nature, the use of packaging material is considered as immaterial to the Group as the Group does not deliver tangible products.

A3. The Environment and Natural Resources

Although the core business of the Group has limited impact on the environment and natural resources, the Group endeavours to minimise the negative environmental impacts of our business operations as an ongoing commitment to corporate sustainability. We spend efforts in mitigating our potential environmental impacts through adopting industry best practices targeted at reducing natural resource consumption and developing effective environmental management. We regularly assess the environmental risks of our businesses, adopt preventive measures to reduce potential risks. In addition to ensuring compliance with the relevant laws and regulations, we have adopted the aforementioned Environmental Policy and taken measures to reduce its environmental impact. We are also devoted to achieving sustainable development for generating long-term values for the community and our stakeholders.

Green Working Environment

Paperless Office

To reduce paper usage, the Group strongly advocates paperless office operations. All offices are operated in the electronic system as far as possible to reduce the use and consumption of office paper in order to save forest resources. We also encourage employees to utilise electronic media for communication within the offices and with suppliers.

Indoor Air Quality

We regularly monitor and measure the indoor air quality in our workplace. Air-purifying equipment is installed at the workplace to filter air pollutants, contaminants and dust particles. We also clean the air conditioning system regularly to ensure the indoor air quality within the offices.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

A4. Climate Change

Extreme weather events are becoming more frequent and severe, while tackling climate change has become a global consensus. Due to its business nature, climate-related issues do not pose significant impact on the Group. Nevertheless, the Group has recognised the need to address the universal concern. Material climate-related risks are identified and managed under our enterprise risk management framework. Therefore, the Group has established a robust set of policy and procedures, such as the Climate Change Policy, to identify, monitor and manage climate-related issues.

Physical Risks

Increased frequency and severity of extreme weather events such as extreme cold or heat, storms, heavy rains, typhoons can disrupt operations by damaging the power grid and communication infrastructures, hampering and injuring our employee on the way or during their work. These events could disrupt supply chains, interrupt business operations and damage the Group's assets. Moreover, in the event that casualties are caused and handled improperly, the Group may bear the corresponding financial responsibilities, leading to damage on reputation. As a countermeasure, the Group shall identify these risks and prioritise those with severe impact to take precautionary measure. A Business Continuity Planning Policy is set for developing a business continuity plan ("BCP") to ensure the continuity of the Group's operations in case of emergency situations which may disrupt the normal operations. The said policy and BCP, as well as staff's roles and responsibilities, are made aware to all staff in advance to ensure that they are prepared to deal with such events.

Transition Risks

There are more stringent climate legislations and regulations to support global vision for decarbonisation. For example, the Stock Exchange has required the listed companies to enhance the climate-related disclosures in their ESG reports. Stricter environmental laws and regulations may expose enterprises to higher risks of claims and lawsuits. Corporate reputation may also decline due to failure to meet the compliance requirements for climate change. The Company's related capital investment and compliance costs thus increase. In response to the policy and legal risks as well as the reputation risks, the Group regularly monitors existing and emerging trends, policies and regulations relevant to climate to avoid cost increments, non-compliance fines or reputational risks due to delayed response. We are prepared to alert the top management and obtain compliance advisory services where necessary. In order to enhance the Group's resilience to climate-related risks, the Group will continue to assess the effectiveness of its actions to incorporate climate change into its development plans.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

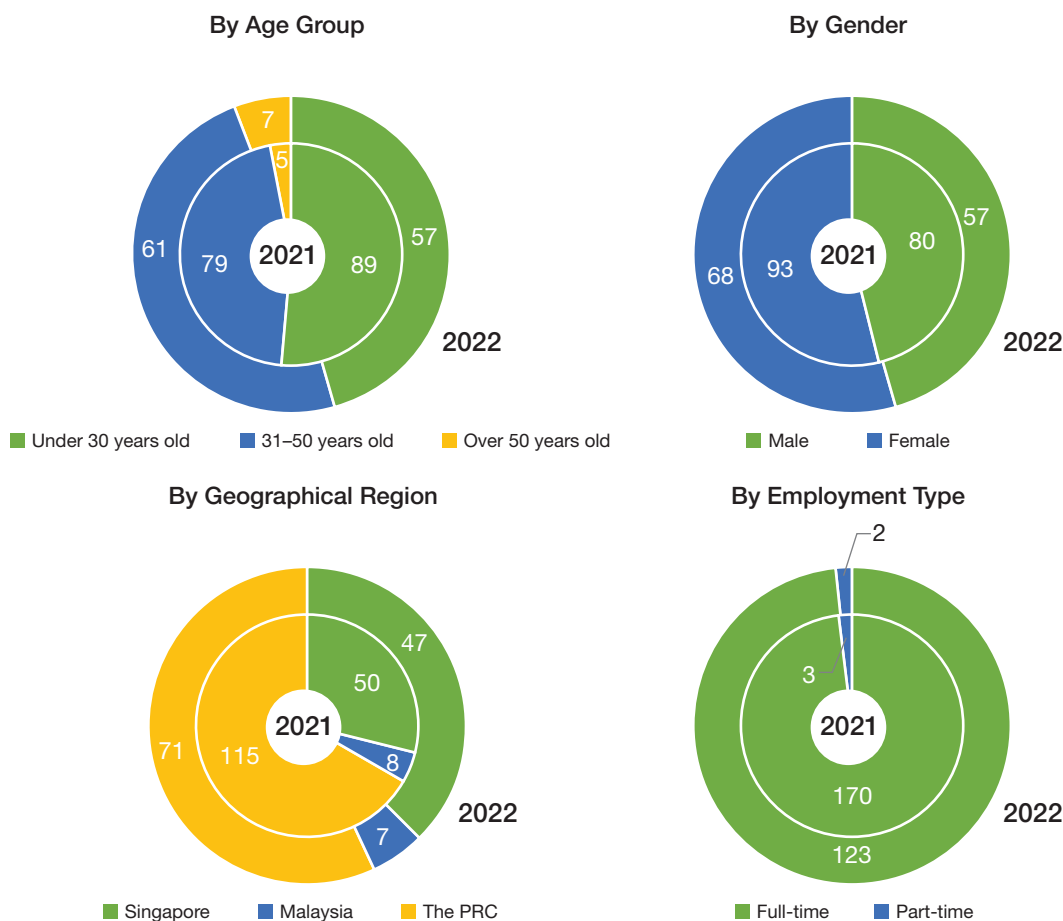
B. SOCIAL

B1. Employment

Human resources are the foundation for supporting the development of the Group, therefore we have adopted a people-oriented management approach through implementing relevant employment policies with a view to realising the full potential of employees. These employment policies are formally documented in the Employee Handbook, incorporating compensation and dismissal, recruitment and promotion, working hours, rest periods, diversity and equal opportunities, anti-discrimination and other benefits and welfare. These employment policies and practices are reviewed regularly to ensure continuous improvements in our employment standards.

During FY2022, the Group was not aware of any material non-compliance with employment-related laws and regulations in Singapore, Malaysia and the PRC that would have a significant impact on the Group, including, but not limited to, the Employment Act 1968 of Singapore; the Employment Act 1955 of Malaysia; the Employment Provident Fund Act 1991 of Malaysia; Employees’ Social Security Act 1969 of Malaysia; Minimum Wage Order 2012 of Malaysia; Minimum Retirement Age Act 2012 of Malaysia; the Labour Law of the PRC; and the Labour Contract Law of the PRC.

As at 30 June 2022, the Group had a total of 125 employees (as at 30 June 2021: 173 employees). The following graphs show the breakdown of employees by age group, gender, geographical region and employment type.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

During FY2022, the competitive labour market led to higher turnover than FY2021. The following table shows the employee turnover rate⁷ by gender, age group and geographical region:

Categories	FY2022 (%)	FY2021 (%)
By Gender		
Male	71.53	56.30
Female	72.05	44.07
By Age Group		
Under 30 years old	87.67	78.71
31–50 years old	60.00	22.38
Over 50 years old	16.67	—
By Geographical Region		
Singapore	72.16	71.70
Malaysia	80.00	152.00
PRC	70.97	22.10
Total	71.81	49.36

Note:

7. Calculation method of the turnover rate:

$$\frac{\text{Number of employees who left during the reporting period}}{(\text{Number of employees at the beginning of the reporting period} + \text{Number of employees at the end of the reporting period}) \div 2} \times 100\%$$

Employment Practices

Recruitment, Remuneration, Promotion and Dismissal

The Group abides by an open, fair and just principle and considers candidates based on their merits instead of age, gender and ethnic backgrounds in the recruitment of employees. Remuneration, termination and payroll management, etc. are specified in the Employee Handbook. We strictly comply with relevant national laws and regulations and strive to provide all employees with benefits they should be entitled to.

The Group has developed a series of sound employment rules and regulations and made clear provisions of the rights and obligations imposed on the employees as specified in the Employee Handbook which also states the daily working hours of employees in offices in Singapore, Malaysia and the PRC. Employees are entitled to statutory holidays and annual leave benefits in accordance with respective national laws.

Moreover, the Group has provided a comprehensive remuneration package for employees, which is stated in the Employee Handbook. The package includes company bonuses, gifts and wreaths for occasions, outpatient treatment and dental benefits, extended childcare leave, long service awards, to name but a few.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Employees are also subjected to quarterly as well as annual performance appraisals. Various factors are evaluated, including but not limited to job performance, communication and interpersonal skills, teamwork, attendance, knowledge and skills and attitude. Along with the appraisal process, performance goals and expectations are set for continuous evaluation in the next review period.

In case of dismissal for misconduct or contravention of the express or implied terms and conditions of employment, a first warning will be issued by the Human Resources Department, followed by a final warning issued by the management for consistently committing the offense. Dismissal will be notified to the employee in writing if the situation has not improved.

Communication Channels

The Group recognises the importance of maintaining close and open communication with its employees. Therefore, employees are encouraged to exchange information, ideas and views about matters of mutual interest and concern through both formal and informal channels. Results of the surveys and corresponding improvement measures are analysed and carried out by the management. We also organise annual offsite team-building events and weekly social gatherings for our employees to cultivate a sense of belonging to the Group and foster a stronger relationship among employees.

Diversity, Equal Opportunities and Anti-discrimination

The Group is committed to fostering a cooperative and collaborative workplace culture since a diversified workforce is critical for its business. We provide equal opportunities in all aspects of employment and maintaining a workplace that is free from discrimination, physical or verbal harassment against any individual on the basis of race, religion, colour, gender, physical or mental disability, age, place of origin, marital status and sexual orientation. Employees are strongly encouraged to report any suspected cases to protect the rights and interests of each employee. Any forms of sexual harassment or abuse in the workplace are in no way tolerated.

B2. Health and Safety

Being a corporation principally engaged in online marketing services, the Group's businesses do not pose a significant threat to the health and safety of employees. Yet, we endeavour to safeguard the health and safety of its employees and ensure all employees to strictly observe our Employee Handbook and Health and Safety Policy. Resources and efforts will be continuously devoted to reducing the risks concerning health and safety.

We are pleased to announce that there were no work-related fatalities occurred in each of the past three years including the Reporting Period and there were no records of lost days due to work injury during the Reporting Period (FY2021: no lost days due to work injury). The Group was not aware of any material non-compliance with health and safety-related laws and regulations in Singapore, Malaysia and the PRC that would have a significant impact on the Group, including, but not limited to, the Workplace Safety and Health Act 2006 of Singapore; Occupational Safety and Health Act 1994 of Malaysia; the Labour Law of the PRC; Prevention and Control of Occupational Diseases Law of the PRC; and the Fire Prevention Law of the PRC.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Workplace Health and Safety

A Health and Safety Policy is approved by the Board. The Safety Officer has overall responsibility for the implementation of the said policy and ensuring that the policy is well understood by the employees. The Group takes the general welfare of its employees seriously. A range of safety methods and rules have been incorporated into the said policy to avoid office accidents. Employees who suffer from injury arising out of and in the course of employment are entitled to compensation according to relevant laws. The actions to be taken in case of fire emergency occurring in certain buildings or installations are also regulated in the Health and Safety Policy to assist employees in taking sensible immediate actions should fire accidents occur.

Employees are encouraged to provide feedback on improving workplace safety and report any potential hazards that may lead to injury or danger. We emphasise the importance of strict compliance with safety requirements to our employees.

In response to the continuity of the COVID-19 pandemic, the Group has implemented a series of precautionary measures in accordance with guidelines from the local governments to ensure the health and safety of our employees. In addition to requiring employees to check and record their temperatures twice a day and visit a doctor immediately whenever feeling unwell, the Group also reminded the employees of the importance of maintaining good personal hygiene through washing hands frequently with soap. Surgical masks were provided to employees whenever necessary and employees were advised to defer work-related travel plans; for them being not avoidable, the 14-day quarantine upon return would be considered as paid-leaves.

B3. Development and Training

Training and Development Management

The valuable contribution of our talents is key to the continued success of the Group. Therefore, nurturing talents and polishing the skills of our human capital is important for striving for excellence. This is achieved through the development of training strategies and policies that focus on creating values and serving the needs of our customers, talents and society. As such, employees are encouraged to attend internal and external training sessions and obtain professional qualifications.

The Group notices the importance of keeping its employees keeping updated on the latest trend in the industry, product information and the dynamic pace in the current market. We will provide suitable training and development opportunities to assist our employees in meeting their training objectives with an aim to maintaining excellent service for our members, specifically to our sales, customer relations, digital marketing and web teams. The provision of training ultimately led to an expansion of the Group's customer base locally and regionally.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

New sales team employees are required to attend a two-week intensive orientation programme during their probation and their performance will be reviewed regularly to ensure they meet a reasonable level of expectation. All staff members of the sales, customer relations, digital marketing and web team are required to pass the annual certificate examinations of our largest supplier even though the contract explicitly states that only two accountants or product managers are required to obtain such qualifications.

During FY2022, since the Group's business has been stabilised, the need for introducing our business, policies and system has declined. Nevertheless, training sessions on topics including corporate culture, operating procedures and financial systems have been provided to employees. The breakdown and percentage of employees trained and the average training hours by category are as follows:

	FY2022			FY2021		
	Breakdown of employees trained ⁸ (%)	Percentage of employees trained ⁹ (%)	Average training hours per employee ¹⁰ (hours)	Breakdown of employees trained ⁸ (%)	Percentage of employees trained ⁹ (%)	Average training hours per employee ¹⁰ (hours)
By Gender						
Male	64.52	70.18	20.40	N/A	71.25	24.55
Female	35.48	32.35	11.69	N/A	62.37	21.84
By Employee Category						
Senior Management	8.06	45.45	3.27	N/A	50.00	13.17
Management	8.06	31.25	11.06	N/A	43.75	18.50
General Employees	83.88	53.06	17.81	N/A	70.34	24.42
Overall	N/A	49.60	15.66	N/A	66.47	23.09

Notes:

8. Calculation of breakdown of employees trained:

$$\frac{\text{Number of employees trained in the category during the reporting period}}{\text{Total number of employees trained during the reporting period}} \times 100\%$$

9. Calculation of percentage of employees trained:

$$\frac{\text{Number of employees trained in the category during the reporting period}}{\text{Number of employees in the category at the end of the reporting period}} \times 100\%$$

10. Calculation of average training hours:

$$\frac{\text{Number of training hours in the category during the reporting period}}{\text{Number of employees in the category at the end of the reporting period}}$$

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

B4. Labour Standards

Prevention of Child and Forced Labour

Child and forced labour are strictly prohibited during recruitment according to local laws and regulations. The Group strictly complies with local laws and prohibits any child and forced labour employment. The Human Resources Department is responsible for monitoring and ensuring compliance with the latest and relevant laws and regulations that prohibit child and forced labour.

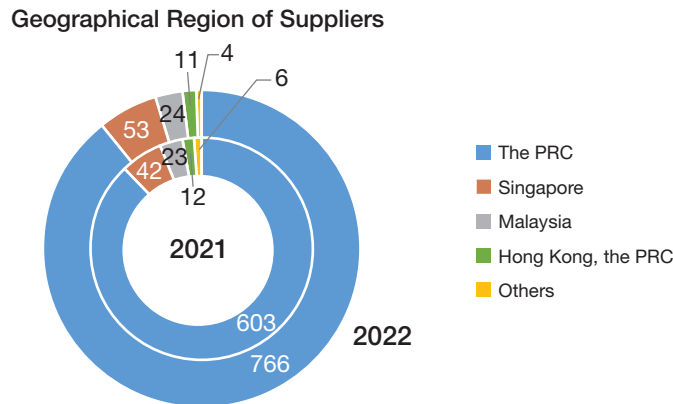
To avoid illegal employment of child labour and underage workers, personal data are collected during the recruitment process to assist the selection of suitable candidates and to verify candidates' identities. The Human Resources Department also ensures identity documents are carefully verified. To prevent forced labour, working hours are specified in the Employee Handbook. In circumstances where any individual below the legal working age or forced labour is hired, corrective actions will be taken immediately to rectify the situation, by terminating the employee and reporting to the relevant governmental authorities.

During FY2022, the Group was not aware of any material non-compliance with child and forced labour-related laws and regulations in Singapore, Malaysia and the PRC that would have a significant impact on the Group, including, but not limited to, the Employment Act 1968 of Singapore; Employment Act 1955 of Malaysia; the Children and Young Persons (Employment) Act 1966 of Malaysia; and Labour Law of the PRC.

B5. Supply Chain Management

The Group highly values our relationship with suppliers as they are the key to the sustainable development of the Group. To ensure suppliers have met our standards and requirements regarding quality, environment and safety, the Group has established a stringent and standardised procurement system that all suppliers are evaluated carefully and subject to regular monitoring and assessments. The Group has also formulated the Procurement and Payment Policy to regulate and ensure completeness, accuracy and timeliness of all purchases or expenses and payments. The abovementioned policy is subject to review annually. During FY2022, the Group had a total of 858 suppliers (FY2021: 686 suppliers), all of which were evaluated pursuant to the policy.

The geographical distribution of the Group's suppliers is as follows:



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Fair and Open Procurement

The Group has also formulated rules to ensure suppliers can participate in competitions in an open and fair mechanism. We do not give differentiate or discriminate against any suppliers and we do not allow any forms of corruption or bribery. Employees or other individuals should declare any actual or potential conflict of interest arising out of the business transactions of the Group and they will not be allowed to participate in the relevant procurement activity.

Sustainable Procurement

To ensure suppliers and subcontractors have met our requirements and standards, especially in the areas regarding social and environmental risks and providing environmentally preferable products, the Group has developed the Approved Vendor List (“AVL”) and the Vendor Evaluation Form, for which recurring or preferred vendors, as well as suppliers for routine replenishment of office and pantry suppliers are added to the list. The Group also implemented stringent procedures and standards when selecting and reviewing suppliers. Factors such as quality, price competitiveness, response time and environmental management are all taken into consideration. All re-evaluated justifications and results are documented and vendors that do not meet the minimum evaluation criteria will be promptly removed from the AVL.

In addition, the Group undertakes onsite inspections regularly to monitor the suppliers’ or subcontractors’ business procedures to reduce its social and environmental risks along the supply chain. Any non-compliance to relevant environmental and social laws and regulations discovered by the designated personnel from the Group during the onsite inspection will be promptly reported to the management. Corrective action plan will be carried out to remediate the identified risk in a timely manner.

The Group also pays close attention to the environmental awareness of its suppliers and promotes sound environmental performance and governance practices amongst its business partners and suppliers. The Group encourages its business partners and suppliers to consider the risks posed to their operations from climate change and to actively mitigate their environmental impacts during supplier management meetings and events.

B6. Product Responsibility

As an online marketing service provider, client satisfaction and day-to-day quality control which includes reviews on strategy, text, picture, advertisement, design and strategy performance are very important to the Group. We are committed to delivering excellent customer service and handling their concerns or queries in a timely manner. Relevant policies have been devised to safeguard our customers’ rights and provide maximum protection to the information we hold.

During FY2022, the Group was not aware of any incidents of non-compliance with laws and regulations in Singapore, Malaysia and the PRC that would have a significant impact on the Group, including, but not limited to, the Personal Data Protection Act 2012 of Singapore; the Spam Control Act 2007 of Singapore; the Copyright Act 2021 of Singapore; the Personal Data Protection Act 2010 of Malaysia; the Trade Descriptions Act 2011 of Malaysia; the Communications and Multimedia Act 1998 of Malaysia; the Copyright Act 1987 of Malaysia; the Law of the PRC on Protection of Consumer Rights; the Advertising Law of the PRC; and the Patent Law of the PRC.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Customer Privacy Protection

The Group takes serious protection of our clients' confidential information. The Personal Data Protection Policies and the Procedures Manual has been implemented to establish the principles of data protection governing the collection, usage and disclosure of personal data given to the Group from individuals. The corresponding guidelines are established in compliance with the Personal Data Protection Act 2012 of Singapore and the Personal Data Protection Act 2010 of Malaysia. The policies and guidelines are reviewed regularly to monitor the effectiveness. A Data Protection Officer has also been elected to provide employees with relevant knowledge of dealing with sensitive information.

The Group seeks to protect our clients' information and accounts by employing data security measures such as firewalls and anti-virus software, encryption and passwords, etc. Access rights to computers and accounts are reviewed on an annual basis to limit access of information only to current employees, access right of information will be removed upon termination of employment or contract. Our employees are prohibited to use the personal information of our clients for purposes not related to the business context unless their prior consent is obtained. Any violations of the Personal Data Protection Policies and Procedures Manual are major misconduct that shall be subjected to disciplinary action including dismissal and judicial proceedings. Moreover, employees are bound by the covenants in the Employee Handbook within six months after termination of their employment in the listed prohibited areas, in order to protect the trade secrets, confidential information and personal knowledge of and influence over the Group.

Customer Services

To provide a pleasant user experience for our customers, the Group has established a set of procedures to handle customers' feedbacks or complaints in a professional manner. Customers' information will be recorded and inquiries or complaints cases received will be relayed to the relevant department for further handling. Reviews on feedback or complaints will be conducted and action plans will be in place promptly to address the identified issues. Customers' satisfaction is evaluated after the cases are settled and feedback or complaints may be circulated to management if necessary.

During FY2022, the Group received zero (FY2021: zero) material cases of product or service-related complaint.

Quality Assurance

The Group is committed to providing services with high standards of quality and reliability. We have implemented stringent guidelines to our employees for meeting the following objectives:

- To deliver consistent, dependable and effective services in order to meet our clients' need and expectation;
- To adhere to all applicable standards, legal and regulatory obligations; and
- Provide suitable training for employees in order to improve their skills and knowledge to match with the quality criteria of their job and services.

In addition, management has continuously invested in human resources, health and safety, professional training, infrastructure and equipment to ensure the continuous provision of high-quality services.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Due to the Group's business nature, disclosures on the number of products sold or shipped subject to recalls for safety and health reasons and recall procedures were not applicable as the Group does not deliver tangible products.

Protection of Intellectual Property Rights

In Singapore, an author automatically enjoys copyright protection once he creates and expresses his original work in a tangible form, such as by recording or writing; while there is no requirement for registration to acquire copyright protection in Malaysia. In the PRC, contracts are developed in accordance with the Tort Liability Law of the PRC which specifies the obligations on both sides in respecting intellectual property rights and protecting confidentiality. Confidentiality agreements are also signed by both parties to protect confidential commercial and technical information. The Group strictly abides by copyrights related laws and regulations and will not produce products without the consent or license of the owner of the copyright.

The Human Resources Department is responsible for obtaining proper licenses for software, hardware and information the Group uses in its business operation. Duplication or downloading of information software and images from the internet must be approved by relevant departments. Furthermore, we closely monitor the infringement actions in the market and prevent any infringement behaviour, such as counterfeit trademarks. As at 30 June 2022, the Group had registered 6 trademarks of the Company logo in Singapore, Malaysia, the Philippines and Hong Kong, registered 41 trademarks in the PRC and 1 trademark had been applied in Indonesia. The Group had also registered 3 domain names. The Group will continually monitor for any infringement of our intellectual properties to ensure that intellectual property rights are not being infringed upon.

Advertising and Labelling

The Group abides by the Singapore Code of Advertising Practice ("SCAP") with regard to our advertising practices. Although it is only a code of practice with no force of law, any breach of the SCAP may lead to sanctions or withdrawal of trading privileges. Besides, the Group abides by the Malaysian Code of Advertising Practice ("MCAP") which is administered by the Advertising Standards Authority ("ASA") even though there is no comprehensive legislation that regulate the advertising practice in Malaysia. Any failure to observe the MCAP may cause sanctions by the ASA via negative publicity by publishing details of the outcome of investigations it has undertaken and withdrawal of trading privileges by the media. There are also restrictions in the advertising of certain products, services and industries, including but not limited to medicine, indecent advertisements and venereal diseases, obscene objects, food and drinks. Our employees have been familiarised with the relevant existing legislation and code of practice to avoid being in breach of any related advertising practices.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

B7. Anti-corruption

We value and uphold integrity, honesty and fairness in the way we conduct businesses and we strive to achieve high standards of ethics in our business operations. The Group has zero toleration for any corruption, fraud, bribery, extortion, money laundering and all other behaviours violating work ethics. To maintain a fair, ethical and efficient business and working environment, the Group strictly adheres to the laws and regulations relating to anti-corruption and bribery. The Employee Handbook has outlined the standard of behaviours on anti-corruption, handling of conflict of interest and data privacy and confidentiality that employees shall abide by in its business dealings. To ensure employees understand the Group's high standard of business conduct, the Group provides integrity education and courses for new employees and directors during induction training. During FY2022, approximately 124 hours and approximately 5 hours of anti-corruption training regarding management system were provided to 62 employees and 5 directors respectively.

During FY2022, the Group was not aware of any material non-compliance with the relevant laws and regulations of bribery, extortion, fraud and money laundering in Singapore, Malaysia and the PRC that would have a significant impact on the Group, including, but not limited to, the Prevention of Corruption Act 1960 of Singapore; the Anti-Corruption Commission Act 2009 of Malaysia; the Company Law of the PRC; the Tendering and Bidding Law of the PRC; the Criminal Law of the PRC; and the Anti-unfair Competition Law of the PRC. The Group also did not have any concluded legal cases regarding corrupt practices brought against the Group or our employees during the Reporting Period.

Besides, potential conflicts of interest that may increase the risk of bribery and bid-rigging will be constantly monitored. If there are potential or actual conflict of interest discovered, employees are required to report to the management immediately.

Whistle-blowing Mechanism

Guidelines on whistle-blowing, including the Whistle-blowing Policy, have been established to provide a well-defined and accessible channel for reporting fraud, corruption, dishonest practices, or other similar matters and guidance on how an investigation would be initiated upon receiving a complaint. The guidelines also protect employees who report fraudulent activities in good faith and reasonable belief. A Whistle-blowing Officer is elected to ensure that any reported case is dealt with in an expedited manner. Upon receiving the complaint, the Board decides the method of investigation, which may involve appointing an external consultant for assessment. The Group will monitor and review the effectiveness of the whistle-blowing mechanism from time to time.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

B8. Community Investment

Corporate Social Responsibility

The Group is committed to emboldening and supporting the public by various means of social participation and contribution as part of our strategic development. We strive to nurture corporate culture and practice corporate citizenship in daily work life. To fulfil our corporate social responsibility, the Group has stipulated in the Employee Handbook and adopted the Community Investment Policy on community engagement which states its directions in engaging its employees in community participation and the selection criteria of the suitable donation partners. The Group incorporated the corporate social responsibility into daily operations reflected by its poverty alleviation projects during the Reporting Period.

Besides, our Group focuses on inspiring its employees' sense of social responsibility by encouraging them to participate in charitable activities during their work and spare time. The Group also believes that participating in activities that repay the society can increase our employees' civic awareness while establishing correct values. The Group embraces the human capital into social management strategies to sustain our corporate social responsibility as a part of the strategic development of the Group.

During FY2022, the Group continued to support the community focusing on youth development by making donations to charitable organisations and education institutions.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

THE ESG REPORTING GUIDE CONTENT INDEX OF THE STOCK EXCHANGE

Mandatory Disclosure Requirements	Section/Declaration
Governance Structure	INTRODUCTION AND SUSTAINABILITY APPROACH – The ESG Governance Structure
Reporting Principles	REPORTING FRAMEWORK
Reporting Boundary	SCOPE OF REPORTING
Subject Areas, Aspects,	
General Disclosures and KPIs	Section/Declaration
Aspect A1: Emissions	
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.
KPI A1.1	The types of emissions and respective emissions data.
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).
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.
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.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
Aspect A2: Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Use of Resources
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).	Use of Resources — Energy Consumption
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Use of Resources — Water Consumption
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Environmental Targets
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.	Environmental Targets, Use of Resources — Water Consumption
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Use of Resources — Use of Packaging Material (Not applicable — Explained)
Aspect A3: The Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	The Environment and Natural Resources
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	The Environment and Natural Resources — Green Working Environment
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.	Climate Change
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.	Climate Change — Physical Risks, Transition Risks

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
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
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Employment
KPI 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
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Health and Safety
KPI B2.2	Lost days due to work injury.	Health and Safety
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Health and Safety – Workplace Health and Safety

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Subject Areas, Aspects,

General Disclosures and KPIs	Description	Section/Declaration
Aspect B3: Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work.	Development and Training
	Description of training activities.	
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Development and Training — Training and Development Management
KPI B3.2	The average training hours completed per employee by gender and employee category.	Development and Training — Training and Development Management
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
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Labour Standards — Prevention of Child and Forced Labour
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Labour Standards — Prevention of Child and Forced Labour
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Supply Chain Management
KPI B5.1	Number of suppliers by geographical region.	Supply Chain Management
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.	Supply Chain Management
KPI 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 — Sustainable Procurement
KPI 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 — Sustainable Procurement

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Subject Areas, Aspects,

General Disclosures and KPIs	Description	Section/Declaration
Aspect B6: Product Responsibility		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Product Responsibility
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Product Responsibility — Quality Assurance (Not applicable — Explained)
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Product Responsibility — Customer Services
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Product Responsibility — Protection of Intellectual Property Rights
KPI B6.4	Description of quality assurance process and recall procedures.	Product Responsibility — Quality Assurance
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Product Responsibility — Customer Privacy Protection
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
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.	Anti-corruption
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Anti-corruption — Whistle-blowing Mechanism
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-corruption

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)**Subject Areas, Aspects,**

General Disclosures and KPIs	Description	Section/Declaration
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
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community Investment – Corporate Social Responsibility
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Community Investment – Corporate Social Responsibility