



GBA集團有限公司

Stock Code : 261

**ENVIRONMENTAL,
SOCIAL AND
GOVERNANCE
REPORT 2022**

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

About this Report

GBA Holdings Limited (“**We**” or the “**Group**”) regards sustainability as one of core strategies in maintaining and developing the Company for the long term and our efforts in fulfilling environmental social responsibility will contribute to the long-term value to the Company and the community in which we operate.

In this environmental, social and governance (the “**ESG**”) report (“**this Report**”), we mainly focus on the disclosure of environmental and social matters. For the matter of corporate governance, which is stated separately in the section of “Corporate Governance Report” in the annual report for the financial year ended 31 December 2022 (“**Annual Report 2022**”) published in April 2023.

Reporting Principles

This Report complies with the provision of the ESG Reporting Guide under Appendix 27 of the Listing Rules issued by The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) and is prepared in accordance with the four reporting principles: materiality, quantitative, balance, and consistency; and the “comply or explain” provisions contained therein.

It is recommended that this Report is read in conjunction with the Company’s Annual Report 2022, in particular the Corporate Governance Report and Directors’ Report. This Report has been reviewed by the board of the Company (the “**Board**”).

Reporting Period

The reporting period of this Report is from 1 January 2022 to 31 December 2022 (the “**Reporting Period**”).

ESG Management Structure

The Board is responsible for overall direction of the ESG strategy of the Company and its subsidiaries (the “**Group**”) and ensure the effectiveness of the ESG risk management and internal control system are in place. The Board adopts a top-down ESG governance structure. Our management and employees, who have in-depth knowledge on the Group’s operations are responsible for gathering ESG-related information on the Group to compile this Report.

Reporting Scope

Unless otherwise indicated, this Report primarily covers companies with substantial effect to the financial of the Group and actual operational units/outlets and our offices located in Hong Kong and China. Our property, CCT Land-Jun Mansion, was added to this year's reporting.

The information disclosed in this Report is derived from the Group's internal statistical results from various departments and operational units/outlets.

Statement of the Board

During the Reporting Period, to the best knowledge, information and belief of the directors of the Company (the "**Directors**") after having made all reasonable enquiries, no member of the Group had been involved in any material breach, or non-compliance, with any applicable environmental laws or regulations, or laws or regulations relating to employment, employee's health and safety, labour standards, product and service responsibility or corruption that had a significant impact on the Company or the Group. For our property projects in the Mainland China, we strictly comply with all the relevant environmental laws, rules and regulations relating to construction, development and buildings. We have compiled environmental impact assessment reports and environmental protection facilities completion acceptance monitoring reports for all our property development projects, in accordance with the local laws.

How to obtain this Report

This Report is published in electronic format, which is available for inspection on the websites of the Stock Exchange at www.hkexnews.hk and the Company at www.gbaholdings.com in the sub-section of "Corporate Social Responsibility Reports" under the section of "Investor Information".

Contact us

The Group welcomes any opinions and suggestions from stakeholders. Please feel free to provide your valuable opinions on this Report via corporate@gbaholdings.com or mail to Room 1415, 14/F., Leighton Centre, 77 Leighton Road, Causeway Bay, Hong Kong.

STAKEHOLDER ENGAGEMENT

As stakeholder's engagement is an essential part in the continuous advancement of sustainability performance, the Group values all stakeholders and respects its opinions on its operation and ESG affairs.

Based on the business scope of the Group, the Group has identified its main stakeholders, which include the shareholders/investors, customers, employees, bankers, landlords, suppliers as well as governments and regulator authorities.

Through the following stakeholders' engagement and communication channels, the Group incorporates the issues of concerns to each stakeholder group as follows:

Stakeholder Groups	Major Channels for communications	Issues Concerned
Shareholders/Investors	<ul style="list-style-type: none"> Annual general meetings and general meetings Annual reports and interim report Announcements and circulars 	<ul style="list-style-type: none"> Economic performance Corporate governance Compliance operation Anti-corruption Employment and labor standards
Customers	<ul style="list-style-type: none"> Activities for customers Customer service center Websites 	<ul style="list-style-type: none"> Product quality and customer service Customer satisfaction and complaint channel Protect consumer information Security and privacy
Employees	<ul style="list-style-type: none"> Employee communication channels (e.g. internal emails and memorandum) Regular management communication and performance appraisals Leisure activities Staff welfare 	<ul style="list-style-type: none"> Staffs training Labor standard Staff safety and health Staff training and promotion
Banks	<ul style="list-style-type: none"> Visits Correspondences 	<ul style="list-style-type: none"> Economic performance Corporate governance Compliance operation Anti-corruption
Landlords	<ul style="list-style-type: none"> Visits Correspondences 	<ul style="list-style-type: none"> Economic performance Compliance operation
Suppliers	<ul style="list-style-type: none"> Product launch briefings Visits Correspondences 	<ul style="list-style-type: none"> Anti-corruption Supply chain management Protection of intellectual property rights
Governments/Regulator authorities	<ul style="list-style-type: none"> On-site inspection Correspondences Annual reports and interim reports Announcements and circulars 	<ul style="list-style-type: none"> Compliance with statutes Anti-corruption Employment and labor standards

OVERVIEW OF MATERIAL ESG ASPECTS

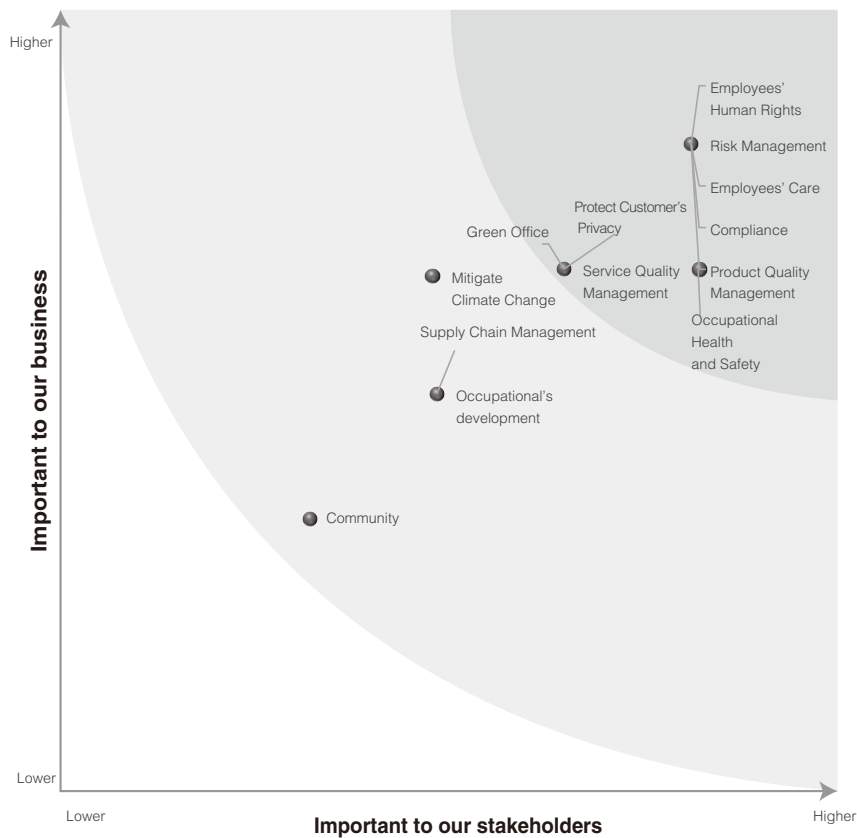
The Group is committed to making eager effort to have an accessible and clear dialogue with stakeholders, including employees, customers, shareholders, investors, suppliers, banks and landlords.

The Group engages its key stakeholders through diversified channels such as staff meetings, telephone communication, annual general meeting and business communication etc., to judge their expectations and evaluate on how we could deal with ESG issues in our best manner.

This Report serves as an important tool to address the key concerns and interests of our stakeholders.

The material ESG aspects of the Group for the Reporting Period and their respective relevance to our business operations are summarised in this Report below.

According to the business path of our company and our long-term ESG policy, we define our materiality matrix as below:



A. ENVIRONMENTAL

As mentioned above, this Report primarily covers companies with substantial effect to the financial of the Group and actual operational units/outlets and our back offices located in Hong Kong and China.

The businesses we operate do not generate significant pollution. We mainly consume electricity and water in our operations and no significant solid and liquid wastes are produced in the operations. As we terminated the products trading business in December 2020, no packing material used for finished products was recorded in the Reporting Period. The operation of our finance business has very minimal impact on the environment.

The Group do not have any significant non-compliance with local environmental laws and regulations relating to greenhouse gas (GHG) emissions, discharges of pollutants into water and land, and generation of hazardous and non-hazardous waste that have a significant impact on the Group during the Reporting Period.

The Group was not aware of any material non-compliance with local environmental laws and regulations relating to greenhouse gas (GHG) emissions, discharges of pollutants into water and land, and generation of hazardous and non-hazardous waste that have a significant impact on the Group during the Reporting Period.

A.1 Air and Greenhouse Gas Emissions (GHG)

During the business operations of the Group, our offices and business operations consume a relative low level of the electricity energy. The Group also own a private car for the purpose of employees' business commuting which generate air pollutants. The daily use of electricity by offices and operating units/outlets in Hong Kong and China generate indirect GHG emissions purchased from CLP Holdings Limited and power stations in China.

A summary of the Group's emissions for 2022 is as follows:

	2022
Emission	
NO _x (kg)	5.24
SO _x (kg)	0.06
PM (kg)	0.39
GHG Emission	
1. Direct GHG Emission (ton)	11.58
2. Indirect GHG Emission (ton)	24.34
3. Other GHG Emission (ton)	9.32
Total greenhouse gas emissions (ton)	45.24
GHG intensity (ton/million HK\$)	0.81

Note:

- The Group emission intensity is calculated by dividing the total volume by the Group's total revenue for the year ended 31 December 2022, which was approximately HK\$56 million.

A. ENVIRONMENTAL – CONTINUED

A.1 Air and Greenhouse Gas Emissions (GHG) – Continued

A.1.1 Emission and Carbon Footprint Management

The Group is aware that a significant portion of our GHG emission and carbon footprints was constituted by general electricity consumption. As such, we actively maintain a steady focus on reducing our energy consumption to reduce our impact on the environment.

The Group adopted several specific energy-saving initiatives and practices to reduce our GHG emission and to conserve energy usage, including but not limited to:

- Maintaining indoor temperature at an optimal level for comfort;
- Encouraging employees to switch off machines and devices, such as switch off computers and monitors when not in use; and
- Placing “Green Message” reminders on office equipment and workplaces to further enhance employees’ environmental awareness.

We are dedicated to contributing to environmental protection. We will continue to review the effectiveness of the existing initiatives and continue to identify opportunities for increasing energy efficiency in future years.

A.2 Waste

Our Group continuously strengthens the management of wastes and we are committed to protect the environment. We aim to minimise the generation of wastes from our operations and ensure the waste materials are handled in an environmental friendly manner.

The Group has formulated the Group’s “Waste Management Policy” in accordance with the “Environmental Protection Law of the People’s Republic of China”, which contains specific provisions in compliance with “Pollution Control Standard for Storage of Hazardous Waste”, “Pollution Control Standard for Storage and Disposal Site of General Industrial Solid Waste”, “Technical Specification for Identification of Hazardous Waste” and “Identification Standard for Hazardous Waste”.

Our business in Anshan implements the standards stipulated in the “Regulations on the Management of Hazardous Waste Transfer Coupons”. At the same time, we have developed a series of management measures in accordance with the announcement of the “Guidelines for the Development of Management Plans for Hazardous Waste Generating Units” in the national hazardous waste directory.

A summary of the Group’s waste data for 2022 is as follows:

	2022
Waste	
Hazardous waste (ton)	Trace amount
Hazardous waste intensity (ton/million HK\$)	N/A
Non-hazardous Waste (ton)	Trace amount
Non-hazardous waste intensity (ton/million HK\$)	N/A

A. ENVIRONMENTAL – CONTINUED

A.2 Waste – Continued

A2.1 Management of hazardous and non-hazardous waste

Due to the business nature, the operations of the Group generated very minimal hazardous wastes during the Reporting Period.

The non-hazardous wastes produced mainly come from day-to-day operation of our offices in Hong Kong and China, including ordinary office waste and paper with a relatively low level of consumption during the Reporting Period.

Nevertheless, we still make every effort to reduce and control the emission of waste at source, related management methods include but not limit to below measures:

- encouraging employees to copy or print on both sides as much as possible and reuse of single-sided printed papers;
- collecting and recycling waste paper by the administrative department;
- encouraging employees to reuse envelopes; and
- sharing environmental protection information to employees to enhance their environmental awareness.

A.3 Use of Resources

The Group strives to take all feasible measures to incorporate sustainability into its business operations and improve its environmental performance. The resources used by the Group are principally attributed to the consumption of electricity and water at the back offices and operating units/outlets; and paper usage at the back offices. Realising that resource conservation is crucial for maintaining environmental sustainability, we promote green office management and encourage our employees to be aware of the need for resource conservation in daily operations.

The consumption of the Group's resources in 2022 is as follows:

	2022
Energy used (000's kWh)	
Transportation (petrol and diesel)	42.20
Electricity purchased	42.68
Total energy consumption (000's kWh)	84.88
Energy intensity (000's kWh/million HK\$)	1.52
Water consumption (m ³)	14,781.30
Water intensity (m ³ /million HK\$)	263.95

Notes:

- In year 2022, the Group did not report any packing material consumption.
- Since 2022, the electricity bill of China's office was settled by the property management company, therefore excluded from the reporting scope.
- The Group consumption intensity is calculated by dividing the total volume by the Group's total revenue for the year ended 31 December 2022, which was approximately HK\$56 million.

The increase in water consumption was attributed to higher demand for greenery irrigation as Phases 1.1, 1.3, 2.1 and 3 of CCT Land-Jun Mansion were put into operation since 2022.

A. ENVIRONMENTAL – CONTINUED

A.3 Use of Resources – Continued

A.3.1 Electricity Consumption Management

Electricity is consumed during the daily business operations from using electrical equipment. To promote an environmentally friendly office, the Group promotes and advises several measures as disclosed in section A.1.1 of this Report.

A.3.2 Water Consumption

Water is another important resource. The water used by the Group is supplied by the Hong Kong Water Supplies Department and authorized water suppliers in China.

Although non-significant amount of water is consumed through the business activities, the Group also encourages water saving by posting water conservation labels in the workplaces, washrooms and staffs pantries to remind the employees to use water effectively. There is no water pressure on the Group's water sources.

A.3.3 Management of Packaging Materials Consumption

We terminated the products trading business in December 2020, no packing material used for finished products was recorded in the Reporting Period.

A.3.4 Paper Consumption Management

Although papers usage during our operation at the offices is insignificant, the Group also implements measures as mentioned in subsection headed "Management of hazardous and non-hazardous wastes" under section "A.2 Waste Management" above with the aim of reducing paper consumption.

A.4 Environment and Natural Resources

The Group's production and business operations have no significant impact on the environment and natural resources. The Group has disclosed above the manner and strategies to reduce the environmental impact of its business operations. The Group is continuously concerned about the impact of its actions on the environment and natural resources and strictly implements various environmental protection measures. In addition, we also encourage our partners to use natural resources wisely and take various actions to contribute positively to the environment through other means.

For example, we tried our best to promote green buildings and commit to protect environment across project planning, design, use of construction materials to construction. We require all our contractors to implement appropriate environmental protection measures and minimise production of wastes during construction. Contractors are also required to treat and dispose of solid and liquid wastes generated through construction in a manner not less stringent than the requirements set out in the relevant environmental laws and regulations. The properties which we built are installed with energy saving systems, such as ground heating system, thermal insulation mortar, water heating appliances, and outer wall bricks etc, which have generated noticeable energy savings effects on the buildings which we have developed.

A. ENVIRONMENTAL – CONTINUED

A.5 Climate Change

The Group's major business is in real estate development. Our managerial level is aware of the risks arising from climate change and has taken measures to actively address them. The following are the physical risks and transition risks that we identified to be associated with our Group's business:

	Risks	Affected business: Property development, investment
Physical Risks	Flood and typhoon	1) affects the delivery period of supplied materials; 2) causing delays in construction progress; 3) causing damage to the property.
	Cold wave	Excessive snow, unable to work
	Hot weather	Outdoor employees are prone to heatstroke
Transition Risks	Policy and law	1) More stringent environmental requirements for property development by law and regulation; 2) More environmental data and details are required to be disclosed from listed companies,
	Market	Potentially more favorable to green assets

A.6 Emission, Waste and Water Consumption Reduction Target

The Group actively cooperates with the relevant national carbon emission policies and integrates into the overall development of the country. We have set relevant environmental targets to actively implement the national "3060" carbon strategy. We have set environmental targets for 2023, with 2022 as our base year: In 2024, we will review the attainment of the Group's 2023 greenhouse gas emissions target.

Environmental Category	Items	2023 Goals (base year: 2022)
Carbon Emission	Direct/Indirect/Others	5% reduction in total emissions
Air Pollution	NO _x , SO _x , PM	5% reduction in total emissions
Energy Efficiency	Electricity	5% reduction in total consumption
Waste Reduction	Office waste	5% reduction in production
	Construction waste	5% reduction in production
	Demolition waste	5% reduction in production
Water Efficiency	Water Use	10% reduction in total consumption

B. SOCIAL

We value our employees and their development as one of the most valuable assets of the Group. Also, we care about the well-being of our employees and consider their physical and mental health to be critical to the success of the Group.

B.1 Employment

Each operating segment of the Group has developed a sound remuneration, recruitment, working hours, welfare, medical and retirement insurances, promotion and dismissal policies for our employees at operational level.

During the Reporting Period, the Group has not identified any material non-compliance with applicable laws and regulations in Hong Kong and China relating to employment that would have a significant impact on the Group. Such laws and regulations include but not limited to the Hong Kong Employment Ordinance, the Hong Kong Employee's Compensation Ordinance, the Hong Kong Minimum Wage Ordinance and related laws in China.

Summary of the employees and turnover rate to be classified by gender, employment type, age and geographical groups as of 31 December 2022 as below:

	No. of employees	Number of employees who left employment	Turnover rate %
By gender			
Female	19	2	10.53%
Male	19	5	26.32%
By employment type			
Full-time	38	7	18.42%
Part-time	0	0	0
By age group			
18–30	0	0	0
31–45	22	1	4.55%
46–60	13	0	0
Above 60	3	6	200.00%
By geographical location			
Hong Kong	7	1	3.23%
Mainland China	31	6	85.71%

B. SOCIAL (continued)

B.2 Health and Safety

We care about our employees. The Group has placed significant resources in providing a safe, healthy, clean and comfortable workplace for our employees, in all the places where we operate.

We put workplace safety as our number one priority in our workplace environment initiatives. We comply with all local laws, rules and regulations relating to workplace safety. All our work places and offices in Hong Kong and China are maintained in safe, healthy, clean and comfortable manner so that all employees enjoy working with the Group. We provide a favorable working environment for our employees, and 100% of our indoor office environment attained the “Good” air quality standard rate.

During the COVID-19 pandemic, we have implemented various measures including work from home, flexible working hours and various precautionary measures in order to protect our workplace and our staff from the infection of the coronavirus.

Summary on work-related fatalities and injuries covered from 1 January 2022 to 31 December 2022:

	2020	2021	2022
Work-related fatalities			
No. of people	0	0	0
Percentage (%)	0	0	0
Work-related injuries			
No. of people	0	0	0
Lost days due to work injury	0	0	0

We strictly comply with the *Worker’s Compensation Insurance Ordinance*, provide a series of training for our employees and take various measures to ensure their safety. Listed below are some of the measures that the Group regularly practices in accordance with applicable local workplace safety regulations for reducing the accidents rate of workplace:

- Providing personal protective equipment and other safety equipment at the workplace.
- Prohibiting smoking at the offices, workplace and outlets.
- Regular cleaning of the water boiling machines and water supply filters.
- Daily garbage removal and floor cleaning.

B.3 Development and Training

We encourage staff training and development. Employees are encouraged to join external training in job-related courses, seminars and programmes.

In addition, training programmes, courses and seminars are developed or organised both internally and externally for different grades of employees from time to time, with an objective of advancing their competence for performance improvement and career development.

B. SOCIAL (continued)

B.3 Development and Training (continued)

During the Reporting Period, no internal training was conducted due to the social distancing restriction during COVID. We will consider resuming training in the upcoming year as COVID restriction was relaxed.

B.4 Labour Standard

Our employees are the Group's valuable assets and we persist in being a good employer. We offer competitive remuneration package, provident fund, welfare and benefits in order to attract, develop and retain competent and capable people for the sustainable growth of the Group. We strictly comply with all the relevant labour laws and regulations which apply to our operations.

The Group strictly abides by the *Law of the People's Republic of China on Prevention and Control of Occupational Diseases and the Law of the People's Republic of China on Trade Unions*, and we strictly implements the *Regulations on the Paid Annual Leave of Employee*, advocates efficient work, and encourages employees to complete tasks during working hours. If overtime, employees can take compensation leave based on the overtime hours. The Group is dedicated to putting an end to the unreasonable overtime work phenomenon.

Preventing Child Labour and Forced Labour

The Group has adopted clear policies of not using forced labour and child labour in the places where we have operations. We established the Group's internal "*Regulations on Prohibition of Child Labor*" in accordance with the "*Policy on Prohibition of Child Labor*" of the *Law of the People's Republic of China on the Protection of Minors* and the *Law of the People's Republic of China on Labor Contracts*. We require recruiters to check the identity cards of appointees and prohibit the recruitment of minors under the age of 18 and the referral of minors under the age of 18 for employment. During the Reporting Period, the Group did not have any breach cases of child labour and forced labour.

Promoting Gender Equality

We attach importance to gender equality. Within the Group, in accordance with the *Law of the People's Republic of China on the Protection of Rights and Interests of Women* and the *Special Provisions on Labour Protection for Female Employees*, we have adopted a series of measures to promote equality in employment and strive to achieve equal opportunities for men and women. At present, the number of female employees was equal to male employees, and we will continue to make efforts to contribute to the promotion of social equity.

B. SOCIAL (continued)

B.5 Supply Chain Management

The Group believes that a quality and sustainable supply chain is a guarantee for the Group to provide high quality services. We have established an internal procurement system to ensure the safety of the supply chain in accordance with the relevant laws and regulations, and we strictly follow the established system.

The Group manages a list of qualified suppliers and contractors. Quotations are sought for purchase or supply of essential materials, components, equipment and machinery, and office supplies. We have a system in place to evaluate and review regularly all major suppliers and contractors from aspects of prices, quality, and business reputations to their CSR policies and practices. We give priority to those suppliers and contractors who advocate the Group's environmental and CSR initiatives, if other attributes of the suppliers and contractors are equal. At the same time, we incorporate supply chain management into our risk assessment so as to prepare contingency plans for possible supply chain concerns in advance.

During the Reporting Period, the data for the supply chain management as follows:

Suppliers in Year 2022	Numbers
Total number of suppliers	70
By geographical region	
– Liaoning, China	63
– Fujian, China	1
– Zhejiang, China	1
– Jiangsu, China	2
– Beijing, China	1
– Shanghai, China	2

B.6 Product Responsibility

Our property projects in Anshan, China are developed with superior quality, top-notch design, low plot ratio, a high ratio of greenery and built with premium construction materials. These projects are therefore well received by customers.

We commit to deliver premium customer experience with superior products and excellent services to our house buyers in the Mainland China.

We comply with all relevant international and local environmental, health and safety standards, applicable to our operations.

We have consistently adhered to the principal of "quality first" and always regard quality as the first priority in the process of designing, development and construction of our property projects. Construction materials are carefully selected to meet a high standard of safety and quality which comply with the local standard and even higher. During construction, on-site supervision and inspection is conducted on a weekly basis to check and ensure quality of construction is met to a high standard. We discontinued our product trading business in December 2020 and therefore there were no product recall on items sold during the reporting period.

The Group established a customer service centre to serve customers as well as, if any, handle complaints related to our property and services and verifying customer's feedback, suggestions and complaints. During the reporting period, the Group did not receive any complaints about the quality of services and the quality of products,

B. SOCIAL (continued)

B.6 Product Responsibility (continued)

B.6.1 Personal Data Privacy Policy

We strictly comply with the laws of mainland China and Hong Kong in maintaining a high level of security and privacy protection on personal data. Great importance is attached to the privacy of personal data to resolutely maintain and protect personal information. We only collect personal data that we believe to be relevant and required to conduct our business. We use personal data only for the purpose for which data is collected or for a directly related purpose unless consent is obtained from customers. Personal data will not be transferred or disclosed to any entities other than the members of our organisation without consent from customers, unless otherwise required by the laws or notification is given to customers in advance. In addition, we maintain appropriate safety measures to prevent unauthorised access to personal data.

We observe and protect intellectual property rights, and oppose any form of intellectual property infringement. We have ensured its strict implementation through established corporate policies, systems and processes.

During the Reporting Period, the Group did not receive any complaints in relation to leakage of customer data.

B.7 Anti-corruption

We have created and nourished a corporate culture of honesty and integrity. It is the Group's policy to prohibit the Group and its employees from illegally offering, giving, accepting money or cash equivalents in business engagements.

In accordance with the relevant laws and regulations, we have established an internal anti-corruption management system, which includes "*whistleblower complaint protection rules*" and "*anti-money laundering rules*".

We encourage and require our management and staff to maintain their conduct concerning obedience to the law, integrity, honesty and professionalism. We have adopted and maintained a whistleblowing policy to facilitate employees to raise matters of significant concern in confidence.

During the Reporting Period, the Group was not aware of any material non-compliance with the relevant laws and regulations relating to bribery, fraud, extortion or money laundering. There have been no corruption cases involving the Group and its employees. Such laws and regulations include but not limited to the Hong Kong Prevention of Bribery Ordinance.

B.8 Community Engagement

The Group also encourages its employees to participate in various charitable activities and volunteering events in the local community in which it has operations.

Our property projects in Anshan, China have built facilities for use as clinics, kindergartens, supermarkets, day care centre for aged people and other community facilities, which are given free of charge to the local government for use by people living in the area. These facilities not only improve the living environment by providing comprehensive facilities to our housing projects but would also help create harmonious local community.

REPORTING INDEX

Category	Content	Section in the report
A1: Emissions	The followings that relate to exhaust gas and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous wastes: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer	A. ENVIRONMENTAL
A1.1	Types of emissions and respective emissions data (tonne)	A.1 Air and Greenhouse Gas Emissions (GHG)
A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonne) and (if applicable) intensity (per unit of output)	A.1 Air and Greenhouse Gas Emissions (GHG)
A1.3	Total hazardous waste generated (in tonne) and (if applicable) intensity (per employee)	A.2 Waste
A1.4	Total non-hazardous waste generated (in tonne) and (if applicable) intensity (per employee)	A.2 Waste
A1.5	Descriptions of steps taken to mitigate emissions and results	A.2 Waste
A1.6	Descriptions of how hazardous and non-hazardous wastes are handled and descriptions of steps taken to mitigate waste disposal	A.2 Waste
A2: Use of Resources	Policies on the efficient use of resources, including energy, water and other raw materials	A.3 Use of Resources
A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total ('000 kWh) and intensity (per unit of output)	A.3 Use of Resources
A2.2	Water consumption (tonnes) in total and intensity (per unit of output)	A.3 Use of Resources
A2.3	Descriptions of measures taken to improve energy use efficiency and results	A.3 Use of Resources
A2.4	Descriptions of issues (if any) in sourcing water that is fit for purpose, the water efficiency targets and the steps taken to achieve such targets	A.3 Use of Resources
A2.5	Total packaging material used for finished products (in tonne)	A.3 Use of Resources
A3: Environment and Natural Resources	Policies on minimizing the issuer's significant impact on the environment and natural resources	A.4 Environment and Natural Resources
A3.1	Descriptions of the significant impacts of business activities on the environment and natural resources and the actions taken to manage them	A.4 Environment and Natural Resources
A4: Climate Change	Policies on identifying and responding to significant climate-related matters that have and may have an impact on the issuer	A.5 Climate Change
A4.1	Descriptions of significant climate-related matters and that have and may have an impact on the issuer and responses	A.5 Climate Change

GBA HOLDINGS LIMITED

REPORTING INDEX (continued)

Category	Content	Section in the report
B1: Employment	The followings that relate to compensation and dismissal, recruitment and promotion, working hours, leaves, equal opportunity, diversity, anti-discrimination, and other benefits and welfare: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer	B. SOCIAL
B1.1	Total number of employees by gender, employment type (e.g. full-time or part-time), age group and region	B.1 Employment
B1.2	Employee turnover rate by gender, age group and region	B.1 Employment
B2: Occupational Health and Safety	The followings that relate to providing a safe working environment and protecting employees from occupational hazards: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer	B.2 Health and Safety
B2.1	Number and rate of work-related fatalities in each of the last 3 years (including the reporting year)	B.2 Health and Safety
B2.2	Lost days due to work injury	B.2 Health and Safety
B2.3	Descriptions of occupational health and safety measures adopted, and how they are implemented and monitored	B.2 Health and Safety
B3: Development and Training	Policies on improving employees' knowledge and skills for discharging duties at work. Descriptions of relevant training activities	B.3 Development and Training
B3.1	The percentage of employee received trainings by gender and employee level (e.g. senior management and mid-level management)	B.3 Development and Training
B3.2	The average training hours completed per employee by gender and employee category	B.3 Development and Training
B4: Employment Standards	The followings that relate to preventing child and forced labour: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer	B.4 Labour Standard
B4.1	Descriptions of measures adopted to review recruitment practices to avoid child and forced labour	B.4 Labour Standard
B4.2	Descriptions of steps taken to eliminate such practices when discovered	B.4 Labour Standard
B5: Management of Supply Chain	Policies on managing environmental and social risks of the supply chain	B.5 Supply Chain Management
B5.1	Number of suppliers by region	B.5 Supply Chain Management
B5.2	Descriptions of practices of supplier engagement and number of suppliers where the practices are being implemented	B.5 Supply Chain Management
B5.3	Descriptions of the practices for identifying environmental and social risks at each stage of the supply chain and related implementation and monitoring methods	B.5 Supply Chain Management
B5.4	Descriptions of practices to promote the use of environment-friendly products and services when selecting suppliers, and related implementation and monitoring methods	B.5 Supply Chain Management

REPORTING INDEX (continued)

Category	Content	Section in the report
B6: Product Liability and Quality of Services	The followings that relate to health and safety, advertising, labelling and privacy matters pertaining products and services provided and remedial methods: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer	B.6 Product Responsibility
B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	B.6 Product Responsibility
B6.2	Number of product/service-related complaints received and how they are dealt with	B.6 Product Responsibility
B6.3	Descriptions of practices of intellectual property right maintenance and protection	B.6 Product Responsibility
B6.4	Descriptions of quality assurance process and product recall procedures	B.6 Product Responsibility
B6.5	Descriptions of consumer data protection and privacy policies, and how they are implemented and monitored	B.6 Product Responsibility
B7: Anti-corruption	The followings that relate to prevention of bribery, extortion, fraud and money laundering: (a) the policies; and (b) (compliance with relevant laws and regulations that have a significant impact on the issuer	B.7 Anti-corruption
B7.1	Number of closed corruption lawsuits filed against the issuer or its employees during the Reporting Period, and the outcomes of the cases	B.7 Anti-corruption
B7.2	Descriptions of preventive measures and whistleblowing procedures, and how they are implemented and monitored	B.7 Anti-corruption
B7.3	Descriptions of anti-corruption trainings provided to the chairman and staff	B.7 Anti-corruption
B8: Community Investment	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	B.8 Community Engagement
B8.1	Focus areas of contribution (e.g. education, environmental matters, labour needs, health, culture and sports)	B.8 Community Engagement
B8.2	Resources contributed to the focus area (e.g. capital and time)	B.8 Community Engagement

