

edvance

Edvance International Holdings Limited
安領國際控股有限公司

(Incorporated in the Cayman Islands with limited liability)
Stock code: 1410

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

2022/23



Contents

About the Report	2–3
Reporting Scope and Boundary	2
Reporting Principles	2
Feedback	3
Sustainability Governance	3–5
Structure of ESG Working Committee	4
Compliance Management	4–5
Stakeholder Engagement	5–8
Stakeholder Communication	6
Materiality Assessment	7
Materiality Matrix and Material Issues	8
Operating Practices	9–12
Product Responsibility	9
Data Privacy and Information Security Policy	9–10
Intellectual Property (“IP”) Rights	10
Customer Services	10–11
Anti-corruption	11
Supply Chain Management	12
Employment and Labour Practices	13–18
Safeguarding Employees’ Rights and Interests	14–16
Recruitment and Dismissal	14
Promotion and Transfer	14
Remuneration and Welfares	15
Working Hours and Rest Periods	15
Equal Opportunity, Diversity and Anti-discrimination	15–16
Employee Engagement and Well-being	16
Development and Training	16–17
Occupational Health and Safety	17–18
Labour Standards	18
Environment Protection	18–23
Use of Resources	19–20
Energy Consumption	19
Water Consumption	19–20
Emissions Management	20–22
Waste	20–21
Greenhouse Gases and Air Pollutants	21–22
Climate Change	23
The Environment and Natural Resources	23
Community Investment	24
Appendix	25–34
Key Performance Indicators Summary	25–27
HKEX ESG Reporting Guide Content Index	28–34



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

ABOUT THE REPORT

Edvance International Holdings Limited (the “Company”, together with its subsidiaries, the “Group”) is pleased to present its seventh Environment, Social and Governance (“ESG”) Report (the “ESG Report”). The ESG Report outlines the Group’s ESG measures and management approaches and summarises relevant performances with the aim to promoting sustainable development for its stakeholders and business. The ESG Report covers the financial year ended 31 March 2023 (“FY2023”), from 1 April 2022 to 31 March 2023 (the “Reporting Period”). It is prepared both in Chinese and English versions, and has been uploaded to the websites of the Hong Kong Exchanges and Clearing Limited (the “HKEX”) (www.hkexnews.hk) and the Group (www.edvanceintl.com).

Reporting Scope and Boundary

In line with the previous reporting period, this ESG Report covers the Group’s core business operations in relation to cybersecurity products and services, as well as digital assets financial services and investment business in Hong Kong, excluding the operations in Macau, Mainland China, Singapore and Mongolia¹. The Group will continue to review the reporting boundary according to the principle of materiality and improve its data collection to enhance the accuracy and comprehensiveness of disclosures.

Reporting Principles

This ESG Report is prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “ESG Guide”) as set out in Appendix 27 of the Main Board Listing Rules by the HKEX. It has complied with the mandatory disclosure requirements and “comply or explain” provisions and applied the following four reporting principles:

Reporting Principles	The Group’s Application
Materiality	The Group conducted a questionnaire survey during FY2023 to engage and communicate with different stakeholders in the materiality assessment. Based on the results, the Group identified material issues to structure this ESG Report and make key disclosures.
Quantitative	Quantitative data of key performance indicators (“KPIs”) are disclosed where feasible with appropriate comparison with previous years. Standards, methodologies and/or assumptions derived for the calculation are also stated in this ESG Report.
Balance	This ESG Report discloses both achievements and challenges faced by the Group in an objective and unbiased manner, to present a fair overview of its ESG performance.
Consistency	To allow meaningful comparison of ESG performance, where feasible, consistent methodologies have been adopted in the measurement and calculation of KPIs for disclosure.

¹ The Group’s operations in Hong Kong represent the majority of its business operations, accounting for more than 90% of its total revenue in FY2023.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

Feedback

The Group believes feedback from different stakeholders is valuable in improving its ESG performance and governance. Any questions or suggestions regarding this ESG Report or other ESG matters are welcomed, please share your view with the Group via info@edvanceintl.com.

SUSTAINABILITY GOVERNANCE

With its commitment to pursuing sustainable development, the Group strives to integrate sustainability elements into its operational practices and business development. It has established a three-tier sustainability governance structure to facilitate effective management and monitoring of ESG matters. The Group has continued to maintain sound sustainability governance and improve its ESG performance, in order to promote its progress towards sustainable development, ensuring its long-term and stable development for different stakeholders.

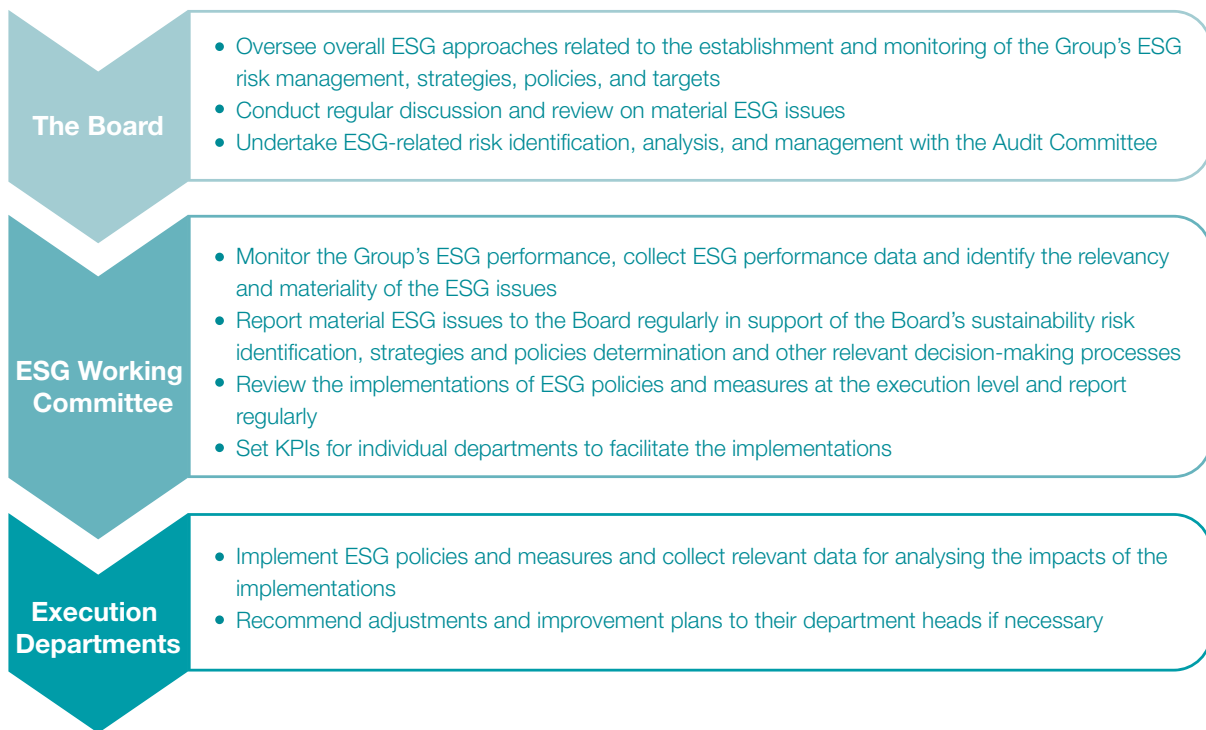
As the highest governance body of the Group, the board of directors of the Company (the “Board”) assumes ultimate responsibility for the oversight of issues in relation to the establishment and monitoring of the Group’s ESG risk management, strategies, policies, and targets. The ESG working committee (the “ESG Committee”) serves a supportive role to the Board, it provides recommendations to the Board based on regular stakeholder communication and performance review. With that, the Board conducts periodic discussions and reviews of material ESG issues, and undertakes ESG-related risk identification, analysis, and management with the audit committee of the Company (the “Audit Committee”), to ensure effective ESG management.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

Structure of ESG Working Committee

With the stewardship of the Board, the ESG Committee is formed by senior management and the Company Secretary, Human Resources Department and Operation Finance Department. The ESG Committee is responsible for monitoring the Group's ESG performance, collecting ESG performance data and identifying the relevancy and materiality of the ESG issues. Under the management of the ESG Committee, different execution departments of the Group implement ESG policies and measures, and collect relevant data for analysing the impacts of implementations.



Looking forward, the Group will continue to maintain and improve its ESG governance so as to incorporate sustainable development into its business and attain satisfactory ESG performance.

Compliance Management

The Group considers operational compliance to be the cornerstone of long-term corporate development. It is well aware that any violations of laws and regulations may lead to penalties, litigation and other consequences, which may have an adverse impact on its business operations and reputation. The Group is, therefore, committed to strictly complying with all applicable laws and regulations, its compliance policies and practices are regularly reviewed and monitored by the Board. The Board and the Audit Committee also conduct an ongoing monitoring of its risk management and internal control systems, in order to strengthen its compliance management. During the Reporting Period, the Group was not aware of any violations of relevant laws and regulations in relation to all ESG aspects within the Group, nor any concluded legal cases regarding corrupt practices brought against the Group and its employees.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

The Group strictly adheres to the relevant laws and regulations, including but not limited to the followings:

Environmental aspect

- Air Pollution Control Ordinance (Cap. 311)
- Motor Vehicle Idling (Fixed Penalty) Ordinance (Cap. 611)
- Waste Disposal Ordinance (Cap. 354)

Social aspect

- | | |
|---------------------------------|---|
| Employment and labour standards | <ul style="list-style-type: none"> • Employment Ordinance (Cap. 57) • Sex Discrimination Ordinance (Cap. 480) • Disability Discrimination Ordinance (Cap. 487) • Family Status Discrimination Ordinance (Cap. 527) • Race Discrimination Ordinance (Cap. 602) • Minimum Wage Ordinance (Cap. 608) • Employees' Compensation Ordinance (Cap. 282) |
| Occupational health and safety | <ul style="list-style-type: none"> • Occupational Safety and Health Ordinance (Cap. 509) |
| Product responsibility | <ul style="list-style-type: none"> • Copyright Ordinance (Cap. 528) • Prevention of Copyright Piracy Ordinance (Cap. 544) • Personal Data (Privacy) Ordinance (Cap. 486) |
| Anti-corruption | <ul style="list-style-type: none"> • Prevention of Bribery Ordinance (Cap. 201) |

STAKEHOLDER ENGAGEMENT

The Group recognises the importance of stakeholder engagement in helping its ESG performance review and risk management, and further promoting its business and sustainable development. It therefore regularly engages its stakeholders to understand their expectations, needs and concerns through various communication channels. Timely review is also conducted to maintain effective and open communication with different parties. With that, business decisions and strategic priorities could be developed to align its business practices and planning with its stakeholders' concerns.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

Stakeholder Communication

During FY2023, the Group has maintained the following channels to interact and communicate with its key stakeholder groups:

Key stakeholder groups	Communication and responses
Shareholders/investors	<ul style="list-style-type: none"> – Maintaining periodical corporate communication through announcements and circulars, annual general meetings, Company's website, financial reports, etc. to understand their concerns – Disclosing transparent and updated information to address concerns over issues including profitability, stability, sustainability and governance, etc.
Employees	<ul style="list-style-type: none"> – Sustaining two-way communication through the internal communication system involving email, regular meeting, annual performance appraisals, employee training and activities, etc. – Ensuring the protection of employees' rights and interests with a sound employment system, fair opportunities, safe and healthy working environment
Customers	<ul style="list-style-type: none"> – Utilising means such as customer support service, meetings and visits, customer satisfaction surveys, etc., to understand customers' needs and useful opinions on the design and quality of products and services – Maintaining reliable and quality products and services, and responding to customers' feedback, to attain customer satisfaction and reputation
Suppliers and business partners	<ul style="list-style-type: none"> – Conducting regular communication through meetings and visits, supplier assessment, contracts and agreements, etc., to exchange feedback on its performance and management – Retaining fair and open procurement and complying with business ethics for long-term cooperation
Authorities and communities	<ul style="list-style-type: none"> – Shouldering corporate responsibility through operation under legal compliance, community involvement and donations, etc. – Disclosing information through press releases and Company's website, and open to public enquiry and supervision

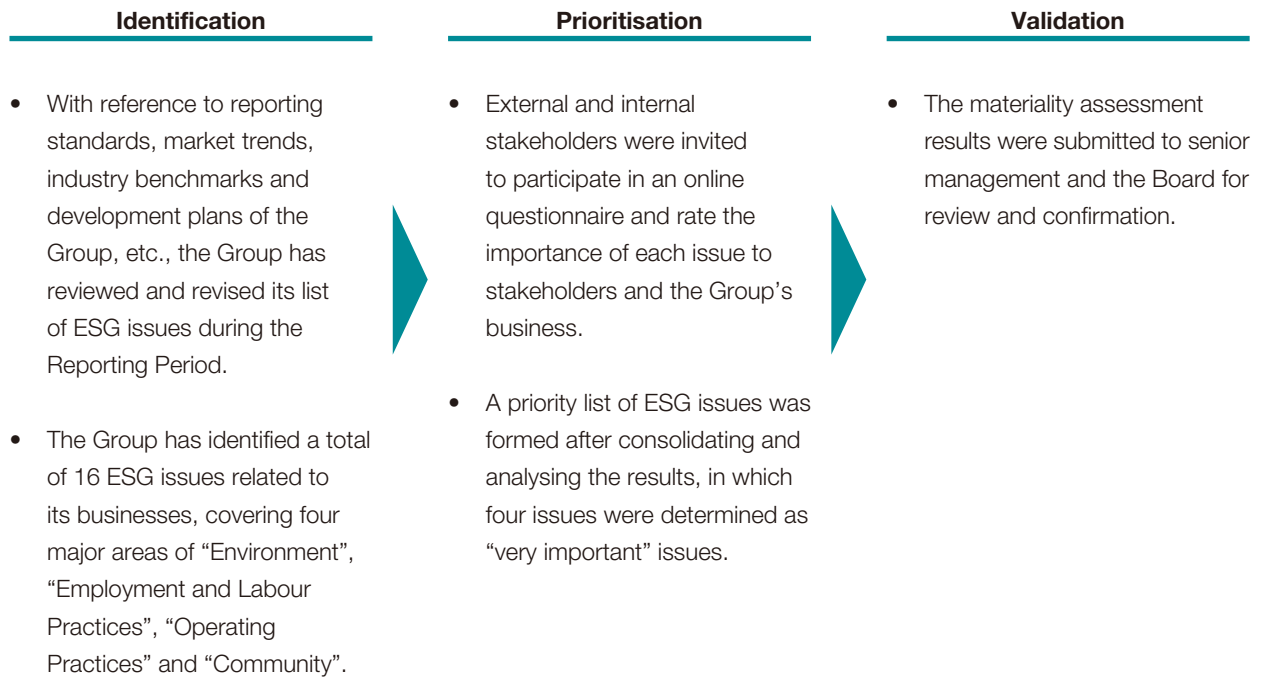


ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

Materiality Assessment

To understand and respond to the needs and expectations of stakeholders in a timely manner, the Group has commissioned an independent consultancy to conduct a materiality assessment with different stakeholder groups during the Reporting Period. This facilitates the identification, prioritisation, and management of material ESG issues, while balancing the opinions and interests of different stakeholders. The Group has structured the reporting framework and made key disclosures on relevant issues in this ESG Report according to the results. Priority will also be given to related issues during its decision-making and strategic planning to promote its sustainability performance.

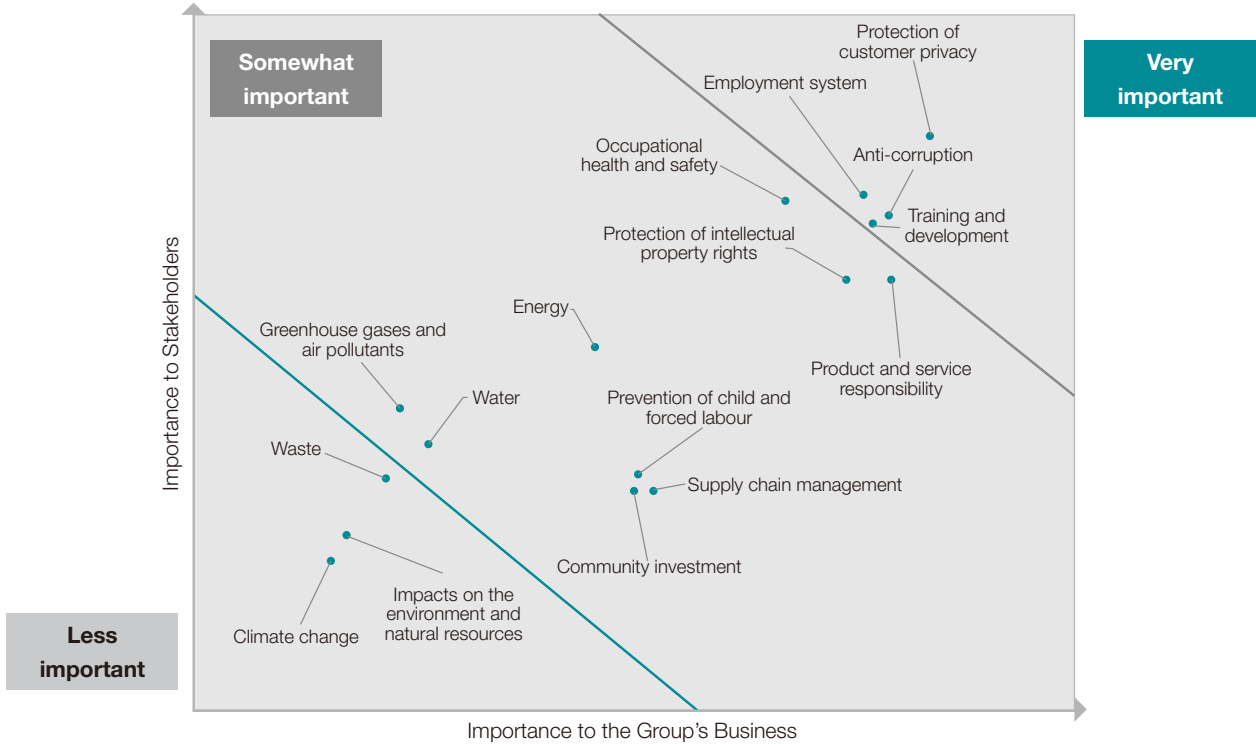




ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

Materiality Matrix and Material Issues



ESG issues (in descending order of materiality)

Very important issues		Somewhat important issues		Less important issues	
1	Protection of customer privacy	5	Occupational health and safety	14	Waste
2	Anti-corruption	6	Product and service responsibility	15	Impacts on the environment and natural resources
3	Employment system	7	Protection of intellectual property rights	16	Climate change
4	Training and development	8	Energy		
		9	Supply chain management		
		10	Prevention of child and forced labour		
		11	Community investment		
		12	Greenhouse gases and air pollutants		
		13	Water		



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

OPERATING PRACTICES

Integrity is the foundation of the Group. It is committed to maintaining an open, honest and trustworthy attitude in dealing with customers, suppliers, contractors, representatives, co-workers, shareholders and the communities involved in its operation. On top of fulfilling the highest standards of corporate behaviours, it devotes effort to ensure accountability and to pursue excellence in practices of product responsibility, anti-corruption and supply chain management.

Product Responsibility

As a responsible corporate, the Group believes sustaining quality products and services is of paramount importance to retaining reputation and securing long-term customer trust.

To govern the purchase, access and use of products and services delivered efficiently, the Group established the *End User License Agreement* and product playbooks for customers and business partners, providing clear and comprehensive information. Also, in the *Internal Control Policy*, the Group has standardised procurement, product delivery and return procedures in place, to foster quality control and management. If the customers have any inquiries or concerns over product quality, the Group's customer service system serves as the supporting mechanism for quality assurance. The Group will follow up till the case is fully handled to ensure customer satisfaction.

Data Privacy and Information Security Policy

The Group places a high priority on safeguarding data privacy and information security, and therefore strives to maintain a sound data security system and measures. In its *Internal Control Policy*, the *Computer Control Procedure* is in place to manage physical access control and security, as well as data security.

The Group has formulated the *IT Security Policy* with regard to the use and security of its computer systems, networks, and information resources. The policy provides clear specifications to secure information from disclosure, unauthorised access, loss, corruption and interference. Employees found to have violated any of the policies may be subject to disciplinary action, up to and including termination of employment.

Under the policy, various measures have been implemented to uphold confidentiality and prevent security risks. For instance, the Group will back up critical data and system configurations on a regular basis and store the data in a separate place, which periodic tests and reviews will be carried out to guarantee the effectiveness. It will also conduct security audits on different systems to facilitate integrity, confidentiality and availability of information and resources.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

The Group prohibits disclosure of any confidential and proprietary information to third parties without proper and specific authorisation. It regulates the handling of classified or proprietary information by employees through the *Code of Conduct* included in the *Employee Handbook*. Employees with access to or control of sensitive information are also reminded to maintain utmost caution and safeguard in preventing any abuse or misuse. On the other hand, the *End User License Agreement* includes terms and conditions regarding personal data and privacy. It ensures customers that the Group would make lawful and appropriate use, process and transfer of personal data, so as to protect customer data from loss, misuse, unauthorised access, disclosure, alteration and destruction.

During the Reporting Period, there were no incidents related to data privacy and information security within the Group.

Intellectual Property (“IP”) Rights

The Group understands the importance of respecting, observing and protecting IP rights given it has registered a number of trademarks in Hong Kong and branded its business with the name of “Edvance” and “Green Radar”.

In prevention of relevant risks, it actively manages and safeguards all IP rights it involved. The Group has set out detailed terms and conditions for the ownership and IP rights of its products in the *End User License Agreement*, to ensure relevant rights and responsibilities. Meanwhile, as stated in the *Employee Handbook*, the Group requires all employees to secure all IP rights of the Group and third parties. Apart from complying with related licensing terms of software used, they are also prohibited from duplicating, installing or using infringing copies of copyright works.

To combat any infringement or other misuse of IP rights, it clearly stated that employees in violation of the policy will be subject to disciplinary action as well as civil and criminal liabilities. It will also take immediate action and report to relevant parties if any illegal or unauthorised use of copyright works is discovered. During the Reporting Period, no infringement cases were reported to the Group.

Customer Services

Creating exceptional value through innovative products and service solutions to customers is one of the primary aims of the Group, which ensures customers’ satisfaction and support for its business sustainability. It therefore upholds the philosophy of catering to customer needs and expectations with the most suitable and high quality of products and services.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

The Group has developed a Customer Relationship Management System (“CRM”), channelling timely and efficient customer services through a customer support hotline and support email. To ensure the delivery of professional customer services, the Group has also standardised the service provisions with the *Scope of Work for 24X7 Local Support Services by Edvance (Hong Kong)*. Once received any call from the customer, the Group will log the support case and assign an engineer to follow up. Communication and impact analysis will then be performed for troubleshooting in due course. It has also stipulated different response time allowed regarding the severity level of the case. Critical cases may be escalated to the Edvance Technical Support Manager and Third Line Support (i.e., product vendor support) for in-depth analysis to provide comprehensive resolution or workaround. The follow-up action will continue until the customer confirmed the problem had been resolved before case closure. In addition, the Group periodically arranged staff training to sustain the service quality and consistency for handling customer complaints and conducting investigations. During the Reporting Period, no material cases of customer complaints were found.

Anti-corruption

The Group believes a high level of integrity and ethical values are of pivotal importance to maintaining its reputation and long-term business development. Committed to ensuring open, honest and trustworthy dealings with customers, suppliers, employees and other related stakeholders during its business operations, it does not tolerate any form of corruption, bribery, extortion, fraud and money laundering.

Adhering to professionalism and integrity, the Group has specified anti-corruption and anti-bribery controls and standards in the *Internal Control Policy* and *Employee Handbook*, to manage and prevent relevant risks. To guide employees’ ethical behaviours, the *Code of Conduct* in the *Employee Handbook* has also set out clear requirements and measures, which regulate the Group’s business practices, including the appropriate handling for acceptance of advantages, conflict of interest, entertainment, etc., in order to ensure strict compliance.

Under the established *Whistleblowing Policy*, the Group provides open channels for raising concerns regarding any unethical or illegal conduct. A report can be made anonymously or in real name, through email or verbally to the supervisor, Human Resources Department or to the Chairman. A thorough and independent investigation and appropriate follow-up action will be carried out promptly upon receipt of the report. In addition, confidentiality of the whistleblower’s identity and the reported information will be strictly maintained to ensure protection from reprisals or victimisation. Any employees who breach the provisions may be subject to disciplinary action or summarily dismissed, the Group will also report to local authorities for handling serious cases.

In FY2023, the Group has reminded employees about anti-corruption guidelines in the *Staff Handbook* during internal meetings to reinforce their understanding and compliance. In order to maintain high standards of ethical, moral and legal business conduct, it will continue to explore ways to enhance internal awareness of anti-corruption.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

Supply Chain Management

On the grounds of honesty, fairness and mutual trust, the Group aims to develop a long-term relationship with its suppliers and realise sustainable development collectively.

In its supply chain management of the *Internal Control Policy*, the Group highly emphasises mutual benefit and openness when conducting all aspects of its business with suppliers. Apart from the establishment of a fair and transparent supplier selection process, in which the main consideration is on product and service quality, the Group has also exercised independent review and approval during procurement. As a premise of cooperation, suppliers are required to fully comply with all applicable laws and regulations, as well as the Group's requirements in terms of product and service standards, environmental and social performance, etc. Any fraud, bribery or other practices violating business ethics in the supply chain is prohibited, to uphold the principle of compliance and objectivity.

To strengthen management and minimise potential risks, including environmental and social risks, the Group has conducted regular evaluations of suppliers' performance. Suppliers with sub-standard performance are required to implement remedial measures for improvement. The Group will terminate business relationships with suppliers who failed to achieve its quality standards. To enhance its supply chain management and environmental performance, the Group is planning to improve its current policies in selecting suppliers and promote environmentally preferable products and services in procurement.

In FY2023, the Group has engaged a total of 21 suppliers, including suppliers from the US, Asia and Ireland, for providing services and products. It has applied uniform engagement, management and monitoring practices to all suppliers of the same category to ensure fairness in its supply chain.

Number of suppliers		2022/23	2021/22
By geographical region	Mainland China	2	2
	Hong Kong	4	5
	Singapore	2	4
	US	11	12
	Ireland	2	2
	Israel	0	2
	Switzerland	0	1
Total		21	28

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

EMPLOYMENT AND LABOUR PRACTICES

A competent talent team is an indispensable support to the success and long-term development of the Group, it considers its employees as valuable assets. It is the Group's objective to create an inclusive environment that embraces change, new ideas, respect for the individual, and equal opportunity to succeed for its employees. With comprehensive management of employment and labour practices, the Group works with its employees to pursue sustainable development.

As of 31 March 2023, the Group had a total of 117 employees, all of whom are employees in Hong Kong². As an additional workforce, it also had 2 full-time interns as other workers employed, all are male workers aged under 30 in Hong Kong. The employee profile of the Group is detailed below:

Employee category		2022/23		2021/22	
		Total number of employees	Percentage of total employee	Total number of employees	Percentage of total employee
Gender	Male	73	62.39%	75	66.96%
	Female	44	37.61%	37	33.04%
Employment type	Full-time	116	99.15%	112	100%
	Part-time	1	0.85%	0	0%
Employment category	General employees	70	59.83%	70	62.50%
	Middle management	23	19.66%	38	33.93%
	Senior management	24	20.51%	4	3.57%
Age group	29 years old or under	38	32.48%	33	29.46%
	30–39 years old	41	35.04%	41	36.61%
	40–49 years old	25	21.37%	25	22.32%
	50 years old or above	13	11.11%	13	11.61%
Total		117		112	

² All employee-related data in this ESG report only cover the Group's core business in Hong Kong. For details, please refer to the "Reporting Scope and Boundary" section.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

Safeguarding Employees' Rights and Interests

In the management of human resources, the Group sustains the values of dignity and mutual respect, which drives its business development and sustainability. It endeavors to ensure its employment system can safeguard the rights and interests of employees, and has established internal management policies in the *Internal Control Policy* and *Employee Handbook*. Achieving compliant and effective management allows the Group to uphold the principles of voluntariness, equality and unanimity throughout the employment process.

Before commencement of employment, all new employees will receive the latest copy of the *Employee Handbook*, in which a confirmation letter is required to be signed so as to assure explicit acknowledgement and commitment to all rules and obligations stated. In facilitating thorough understanding, orientation will also be conducted to introduce company policies, *Code of Conduct*, as well as rules and regulations after onboarding.

The following sections highlight the Group's employment practices:

Recruitment and Dismissal

The Group has standardised procedures for recruitment and dismissal of employment. The principle of objectivity is applied throughout the procedures, biased or undue influence to override decision-making shall not be allowed.

Upon request for hiring, the Human Resources Department will identify and evaluate the needs for approval. With that, it will proceed to update and publish advertisements for recruiting candidates. An interview will then be arranged to assess and determine suitable candidates. There will also be a probationary period to observe and evaluate employees' performance.

If any employee consistently fails to perform the required standard and is unable to make improvement after advice and warning given, the Group will terminate the employment. The employment may be terminated due to retirement and resignation. In any case of dismissal, a notice will be delivered to the employee after review and approval, relevant procedures will also be proceeded in accordance with the contract of employment and applicable laws and regulations.

Promotion and Transfer

The Group devotes effort to providing a pleasant working environment that encourages its employees to prompt career development and realise personal growth. It offers internal promotion opportunities to employees whenever possible. After reviewing individual records, the Management, Department Heads, or Human Resources Department will recommend suitable candidates for promotion. An interview will be conducted for further assessment of candidates' abilities. Furthermore, internal transfer of employees to other departments within the Group is possible as a result of manpower planning or application of individual employees.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

Remuneration and Welfares

The Group implements performance-orientated management for compensation and welfares, to maintain market competitiveness and express gratitude for employees' efforts. It offers remuneration packages according to position, performance of employee and the Group, covering basic salary, allowance and Mandatory Provident Fund ("MPF") contribution. Bonuses, shares or share options, and other benefits may also be awarded to employees under specified conditions.

A comprehensive performance target system is developed to assess employees' working performance in a unified and regulatory way. The Group has assigned strategic and business targets to every position, together with a periodical review of market benchmarks, adjustment will be made on employee remuneration and welfare.

Working Hours and Rest Periods

To maintain a healthy and productive working environment, the Group regulates the working hours and rest periods of its employees, which are clearly stated in the *Employee Handbook*. Flexible working time is allowed for employees to fulfil their duties in their normal working schedule. Meanwhile, apart from statutory holidays, employees are also entitled to annual leave, sick leave, marriage leave, maternity leave, paternity leave, birthday leave, jury service leave and compassionate leave. A special working schedule may also be arranged with notice.

Equal Opportunity, Diversity and Anti-discrimination

The Group maintains respect and fair treatment of all employees. Equal opportunity for employment is granted to all individuals, regardless of their race, religion, colour, national origin, age, sex, sexual orientation, or disability. The fair treatment policy applies to all employment phases, including hiring, assigning, promoting, and dismissing employees.

Respect and Fair Treatment

Providing
opportunities
for growth and
development

Recognising
success

Selecting
employees for
training
programmes

Determining
wages and
benefits

Believing diversity is the strength of the Group, it seeks to establish a diverse working environment at all levels to allow employees to develop and contribute their talents, skills and experience in achieving their full potential. It also highly stresses respect for people and cultures within the Group and with whom it works.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

To foster open, honest and courteous culture among employees, the Group has established the *Anti-Harassment Policy* with reference to local ordinances and regulations, and recommendations in the *Code of Practices* issued by the Equal Opportunities Commission. The policy clearly stated that it does not tolerate any type of discrimination, harassment, vilification and victimisation, including sexual, physical or mental forms. A grievance system is also established for preventing and addressing any unwelcome conduct or hostile environment. It ensures that there will be no reprisal against anyone raising concerns or complaints or taking action on related issues.

Employee Engagement and Well-being

To advocate healthy and harmonious development of the Group, it strives to promote employee engagement and well-being. By establishing an environment of clear, honest, and timely communication, the Group has created channels to understand employees' views and opinions. Not only does it protect their interest and guarantee their rights to know and participate, employee engagement also motivates their enthusiasm and creativity.

The Group places considerable importance in advocating a healthy and harmonious workplace and promote the physical and mental well-being of all employees. On top of continuously improving its employment system, it has also put forward various employee care initiatives to encourage the "happy life and work" of employees. During the Reporting Period, diversified recreational activities were held to enrich employees' spare time, such as the 20th Anniversary Dinner, Christmas Party, Edvance Soccer Cup, FY2023 Kick-off Dinner, Annual Dinner and boat trip, etc., to foster corporate cohesion and work-life balance of employees.

Development and Training

Regarding the fast-paced development of the industry, the Group concerns the career and personal development of its employees. Maintaining an efficient and effective workforce is considered crucial to its business, which facilitates its competencies when encountering challenges and opportunities in the future.

As set out in the *Employee Handbook*, the Group has offered various opportunities for staff development. Appraisal is conducted at one per annum for evaluation. Appraisals are assessing employees' abilities and performance, it also serves as further reference for salary adjustment, special gratuity and promotion decisions.

The Group provides continuous training for employees to advance their skills and abilities. Depending on the needs of different job functions, it tailors in-house training programs, topics varying from updates on rules and regulations, technical knowledge, management skills to customer service standards. It also offers on-the-job training such as coaching by supervisors, job rotation and shadowing, to ensure and promote employees' work quality.

Additionally, the Group supports employees to receive external training and provides training subsidies upon successful completion of the courses. For example, the ESH Training Sponsorship Scheme is an ongoing policy implemented to incentivise employees to attend ESH certification programs, which aims to promote innovation of employees for improving clients' security posture.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

During the Reporting Period, the Group has provided training to 117 employees, with an overall average training hour of 7.99 hours and covered 100% of its total employees². It has also offered training to 2 interns, with an average training hour of 4 hours and covered 100% of its other workers. Relevant disclosures are as follows:

Employee category		2022/23		2021/22	
		Number of employees trained (%)	Average training hours per employee	Number of employees trained (%)	Average training hours per employee
Gender	Male	73 (100%)	8.72 hours	75 (100%)	7.86 hours
	Female	44 (100%)	6.78 hours	37 (100%)	7.86 hours
Employment category	General employees	70 (100%)	7.33 hours	70 (100%)	7.97 hours
	Middle management	23 (100%)	12.48 hours	38 (100%)	7.70 hours
	Senior management	24 (100%)	5.63 hours	4 (100%)	7.50 hours
Total		117 (100%)	7.99 hours	112 (100%)	7.87 hours

Occupational Health and Safety

The Group does not compromise health and safety in the workplace for production or profit and places importance on addressing any safety and health concerns, violations or incidents.

For management, health and safety policies and procedures published are applicable at all working locations, requiring all employees to follow the rules. A *Workstation Risk Assessment Checklist* is developed for conducting regular inspections, while files of health records are also set up to keep employees' health and safety in check.

The Group offers comprehensive protection of occupational health and safety to its employees. For new employees, health and safety guidelines will be provided before the commencement of the employment, and a related questionnaire is requested to be completed within six months. Periodically, internal OSH leaflets are distributed to enhance their awareness. First aid kits and medicines are also available in the workplace in case of emergency situations. During the Reporting Year, the Group has continued the People Health Caring Program and its Group Medical Plan to enhance medical benefits and thereby strengthen its guarantee to employees' health and well-being.

Considering the ongoing health threats of COVID-19, the Group has paid close attention to safeguarding the health and safety of its employees. In addition to observing and complying with anti-epidemic policies of local governments, it has implemented various prevention and control measures, including adopting social distancing measures, conducting regular cleaning and disinfection of workplaces, providing hand sanitisers and facial masks, sending reminders of epidemic updates and maintaining personal hygiene, etc., to minimise the health risk and reinforce health protection for employees.

² All employee-related data in this ESG report only cover the Group's core business in Hong Kong. For details, please refer to the "Reporting Scope and Boundary" section.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

In FY2023, the Group has no work-related injuries reported and there were no fatalities recorded in the past three years. Moving forward, the Group will continue its commitment to maintaining a safe and healthy working environment for all employees.

	2022/23	2021/22	2020/21
Cases of work-related injuries	0	0	0
Lost days due to work-related injuries	0	0	0
Cases of work-related fatalities	0	0	0

Labour Standards

The Group respects and protects human rights, it prohibits any engagement or tolerance of using child or forced labour in operation. Based on the principles of fairness, openness and willingness, the Group implements its employment system in alignment with local labour standards. For prevention, it adopts legal recruitment means and verifies the identity documents of applicants during the recruitment process to ensure the eligibility to work of all employees. In case of suspicion or violations, the Group will immediately report to and seek assistance from relevant legal authorities. Besides, detailed terms and conditions of employment are listed in the legal contracts of all positions to facilitate the protection of employees' and the Group's interests.

In demonstration of its recognition of human rights, the Group respects the freedom of individual employees to join legally authorised associations or organisations. It also supports human rights consistent with the UN Declaration of Human Rights. When trading or investing, it carefully considers countries which are governed by regimes that do not adhere to the UN Declaration.

ENVIRONMENT PROTECTION

The Group shoulders its environmental responsibilities, it is committed to promoting environmental sustainability in order to maintain a good balance of economic, environmental and social performance while developing its businesses. As stated in its *Internal Control Policy*, it aims to sustain satisfactory environmental quality standards in strict compliance with all relevant environmental laws and regulations, and keep close attention to its environmental management and performance to avoid and minimise any adverse environmental impacts during its operations. The Group has also continually exercised the concept of green operation by reducing emissions and resource consumption and strengthening the environmental awareness of employees, in order to promote its green and sustainable development.

To further its environmental performance, the Group is planning to develop a more systematic plan to set targets for reducing waste and emission, as well as enhancing energy use and water efficiency. It will review its internal policies and data collection process to facilitate the formulation of targets and relevant action plans, further details will be disclosed in due course after completing internal discussions.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

Use of Resources

The Group recognises its responsibility in reasonable resource usage and wastage minimisation for the sustainability of its business and the environment. It strives to manage the use of energy and resources in ways that are conducive to resource use efficiency. Through optimisation in energy consumption and resource usage and increasing employees' awareness of environmental conservation, the Group has spent ongoing efforts to reduce its environmental footprint.

Energy Consumption

The Group's energy consumption mainly includes purchased electricity used for office operation and gasoline used for transportation by vehicles. To minimise energy usage, the Group has implemented its energy-saving management and enforced the following measures:

- Air-conditioning: maintaining an indoor temperature at an optimal level for comfort;
- Lighting: installing LED lighting systems in offices;
- Electronic appliances: reminding employees to turn off idle computers and monitors and encouraging the use of cloud computing for efficient use of electricity and hardware resources.

It will continue to assess and evaluate the efficiency of resource utilisation to enhance its management and practices for energy conservation.

In FY2023, the Group's total energy consumption was 400,795 kWh with an overall intensity of 3,426 kWh per employee. The following table illustrates the energy consumption and intensity of the Group during the Reporting Period:

Energy consumption	2022/23	2021/22	2020/21	Unit
Direct energy consumption: Gasoline	153,131	146,554	N/A	kWh
Indirect energy consumption:				
Purchased electricity	247,664	248,408	186,869	kWh
Total energy consumption	400,795	394,962	186,869	kWh
Total energy intensity	3,426	3,526	1,850	kWh/employee

Water Consumption

The Group has consumed a relatively low amount of water as its water usage is mainly for basic cleaning and sanitation. As the water supply of the Group is provided by the rental premises, it did not encounter any issue in sourcing water that is fit for purpose. The Group understands water is a precious but limited resource on earth, it concerns efficient water usage. To avoid wasting water resources, it has continuously educated employees on water-saving practices through reminders to promote their awareness.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

Water consumption of the Group during the Reporting Period is as follows:

Water consumption	2022/23	2021/22	2020/21	Unit
Total water consumption	157 ³	99	N/A	m ³
Total water intensity	1.34	0.89	N/A	m ³ /employee

Emissions Management

The Group mainly engages in the provision of cybersecurity products and services, as well as financial services and investment business, it generates limited air emissions and waste in its daily operation. With substantial consideration over environmental preservation, not only does the Group fully comply with applicable environmental laws and regulations, it is also dedicated to implementing feasible measures and actions to manage and minimise emissions within its office operating boundaries.

Aiming to a balance between business development and environmental protection, the Group will continuously put efforts into improvement, for more comprehensive monitoring and management in its production of waste, air pollutants and greenhouse gases ("GHG").

Waste

As an office-based business, solid waste generated by the Group was mainly domestic waste and used paper, which is considered minimal to environmental pollution. All waste was handed over to qualified recyclers for handling and disposal. To advocate green office, the Group continued to implement its waste reduction guidelines and procedures during FY2023:

- Reducing paper usage by:
 - o Using double-sided printing
 - o Re-using expired and one-sided documents for printing or as draft paper
 - o Adopting a paperless working mode with electronic platforms and communication channels where possible, such as e-form system, e-leave, e-cards for festival greetings, etc.

³ As the Group has resumed office work from the work-from-home arrangement in FY2022 under stable epidemic situation, it resulted a significant increase of water consumption during FY2023 when compared to the previous reporting period.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

- Increasing awareness by:
 - o Sending internal emails to remind employees to follow green printing practices
 - o Placing recycling bins at offices to encourage recycling
- Reducing electronic waste by:
 - o Recycling spent battery through specialist
 - o Re-deploying computer or notebook within the Group where usable and suitable

The Group plans to conduct review on waste management and advance its data collection process, in the hope to facilitate the establishment of relevant measures and improving the disclosure of related information for future reports.

Greenhouse Gases and Air Pollutants

Major emission sources of the Group were originated from purchased electricity for daily office operation and fuel consumed by company vehicles. To limit its negative influence on air quality and climate change, the Group has implemented various measures so as to reduce emission and conserve energy. It will explore possible emissions reduction measures consistently in an effort to lessen its environmental burden.

In FY2023, the Group's total GHG emission was 146,690 kgCO₂e of GHG in total. For air pollutants, its emissions of NO_x, SO_x and PM amounted to 14.74 kg, 0.23 kg and 1.09 kg respectively.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

Related emissions of the Group during the Reporting Period are summarised as below:

GHG emissions⁴	2022/23	2021/22	2020/21	Unit
Direct emissions (Scope 1) ⁵	42,028	40,223	N/A	kgCO ₂ e
Indirect emissions (Scope 2) ⁶	100,818	100,278	151,364	kgCO ₂ e
Other indirect emissions (Scope 3) ⁷	3,844	N/A	N/A	kgCO ₂ e
Total GHG emissions	146,690	140,501	151,364	kgCO ₂ e
Total GHG emission intensity	1,254	1,254	1,498	kgCO ₂ e/ employee

Air pollutants⁸	2022/23	2021/22 ⁹	2020/21	Unit
Nitrogen oxides (NO _x)	14.74	19.82	N/A	kg
Sulphur oxides (SO _x)	0.23	0.22	N/A	kg
Particulate matter (PM)	1.09	1.46	N/A	kg

⁴ Greenhouse gas emissions were calculated according to “Appendix 2: Reporting Guidance on Environmental KPIs” suggested by the HKEX. The emission factors were adopted from “2022 Sustainability Report” issued by CLP Holdings Limited (“CLP”) and “Sustainability Report 2022” issued by HK Electric Investments Limited (“HKEI”).

⁵ Scope 1 includes direct emissions from combustion of gasoline from vehicle.

⁶ Scope 2 includes energy indirect emissions by electricity purchased from power companies.

⁷ Scope 3 includes other indirect emissions by fresh water processing, sewage processing and business travel by employees.

⁸ Air emissions were calculated according to “Appendix 2: Reporting Guidance on Environmental KPIs” suggested by the HKEX. The emission factors were adopted from HKEX’s “Appendix 2: Reporting Guidance on Environmental KPIs”.

⁹ After reviewing and unifying the data calculation methods, the air emission data for the 2021/22 reporting period has been revised for comparison.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

Climate Change

As climate change continues to intensify in recent years, the Group recognises the threats to its business, as well as the society and environment where it operates are increasingly prominent. It is also aware of the necessity to take appropriate actions in building its climate resilience and adaptability, so as to sustain stable business development in the long term.

The Group has closely observed climate change-related policies and regulatory trends in Hong Kong and the international community, it is planning to conduct an internal review to identify and assess the potential risks and opportunities related to climate change, in preparation for the development of strategies and management measures in combating climate change. Meanwhile, the Group has continued to reduce the carbon footprint of its operations through energy saving and emission reduction measures as well as raising employees' environmental awareness, in contribution to mitigating climate change.

The growing frequency and severity of extreme weather brought by climate change, such as super typhoons, floods, and heat waves, may disrupt daily operations of the Group and endanger the safety of employees. The Group has set out relevant contingency measures in the *Employee Handbook*, including work arrangements when typhoon and rainstorm warnings are in effect, to minimise the potential losses and injuries to its employees and assets.

The Environment and Natural Resources

Despite business operation of the Group does not impose direct and significant threats to the environment and natural resources, it is committed to shouldering environmental responsibilities, improving its environmental performance continuously and contributing to natural conservation. With concerns over its emissions and use of resources, the Group regularly assesses environmental risks of its business and reviews its environmental practices. It also adopts preventive measures as necessary to mitigate substantive risks and ensures compliance with relevant laws and regulations to sustain environmentally-friendly business.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

COMMUNITY INVESTMENT

The Group concerns its performance beyond mere profit-making and business growth, but also shouldering social responsibility. It is committed to making a positive contribution to the sustainable development of the communities where it operates. Through charitable and educational activities and contributions, it aims to create value for the communities. On top of that, it encourages active participation of employees in sponsorships and charitable support through direct donation or involvement in various community and charitable activities, so as to support those in need and dedicate to community development.

During the Reporting Period, the Group has donated a total of HK\$53,000 to the Yang Memorial Methodist Social Service to support social services for people in need and the La Salle Foundation to support the La Salle College 90th Anniversary Fundraising Drive for quality education. In December 2022, volunteering team of the Group also participated in the “Elderly Home Visit – Winter Wonder Act” activity organised by Choi Hung Community Center for Senior Citizens of the Yang Memorial Methodist Social Service. The Group’s volunteers visited local elderly homes and greeted the elderly with gift bags and warm clothes, to show care and share happiness in celebration of Christmas.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

APPENDIX

Key Performance Indicators Summary

Environmental key performance indicators		2022/23	2021/22	2020/21	Unit
Air pollutants ⁸	Nitrogen oxides (NO _x)	14.74	19.82 ⁹	N/A	kg
	Sulphur oxides (SO _x)	0.23	0.22 ⁹	N/A	kg
	Particulate matter (PM)	1.09	1.46 ⁹	N/A	kg
GHG emissions ⁴	Direct emissions (Scope 1) ⁵	42,028	40,223	N/A	kgCO ₂ e
	Indirect emissions (Scope 2) ⁶	100,818	100,278	151,364	kgCO ₂ e
	Other indirect emissions (Scope 3) ⁷	3,844	N/A	N/A	kgCO ₂ e
	Total GHG emissions	146,690	140,501	151,364	kgCO ₂ e
	Total GHG emission intensity	1,254	1,254	1,498	kgCO ₂ e/ employee
Energy consumption	Direct energy consumption: Gasoline	153,131	146,554	N/A	kWh
	Indirect energy consumption: Purchased electricity	247,664	248,408	186,869	kWh
	Total energy consumption	400,795	394,962	186,869	kWh
	Total energy intensity	3,426	3,526	1,850	kWh/ employee
	Water consumption	Total water consumption	157 ³	99	N/A
	Total water intensity	1.34	0.89	N/A	m ³ /employee

³ As the Group has resumed office work from the work-from-home arrangement in FY2022 under stable epidemic situation, it resulted a significant increase of water consumption during FY2023 when compared to the previous reporting period.

⁴ Greenhouse gas emissions were calculated according to "Appendix 2: Reporting Guidance on Environmental KPIs" suggested by the HKEX. The emission factors were adopted from "2022 Sustainability Report" issued by CLP Holdings Limited ("CLP") and "Sustainability Report 2022" issued by HK Electric Investments Limited ("HKEI").

⁵ Scope 1 includes direct emissions from combustion of gasoline from vehicle.

⁶ Scope 2 includes energy indirect emissions by electricity purchased from power companies.

⁷ Scope 3 includes other indirect emissions by fresh water processing, sewage processing and business travel by employees.

⁸ Air emissions were calculated according to "Appendix 2: Reporting Guidance on Environmental KPIs" suggested by the HKEX. The emission factors were adopted from HKEX's "Appendix 2: Reporting Guidance on Environmental KPIs".

⁹ After reviewing and unifying the data calculation methods, the air emission data of in the reporting period of 2021/22 has been revised for comparison.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

Social key performance indicators ²		2022/23	2021/22
Number of employees¹⁰			
Gender	Male	73	75
	Female	44	37
Employment type	Full-time	116	112
	Part-time	1	0
Employment category	General employees	70	70
	Middle management	23	38
	Senior management	24	4
Age group	29 years old or under	38	33
	30–39 years old	41	41
	40–49 years old	25	25
	50 years old or above	13	13
Total		117	112
Employee turnover rate¹⁰			
Gender	Male	28.77%	20.00%
	Female	15.91%	29.73%
Employment type	Full-time	24.14%	23.21%
	Part-time	0%	0%
Employment category	General employees	27.14%	24.29%
	Middle management	13.04%	23.68%
	Senior management	25.00%	0%
Age group	29 years old or under	34.21%	24.24%
	30–39 years old	29.27%	24.39%
	40–49 years old	4.00%	32.00%
	50 years old or above	15.38%	0%
Total		23.93%	23.21%
Health and safety			
Cases of work-related injuries	Employees	0	0
	Workers	0	0
Lost days due to work-related injuries	Employees	0	0
	Workers	0	0
Work-related fatalities for 3 consecutive years	Employees	0	0
	Workers	0	0

² All employee-related data in this ESG report only cover the Group’s core business in Hong Kong. For details, please refer to the “Reporting Scope and Boundary” section.

¹⁰ All employees of the Group are in Hong Kong.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

Social key performance indicators ²		2022/23	2021/22
Number of employees trained (Percentage of employees trained)			
Gender	Male	73 (100%)	75 (100%)
	Female	44 (100%)	37 (100%)
Employment category	General employees	70 (100%)	70 (100%)
	Middle management	23 (100%)	38 (100%)
	Senior management	24 (100%)	4 (100%)
Total		117 (100%)	112 (100%)
Average training hours			
Gender	Male	8.72 hours	7.86 hours
	Female	6.78 hours	7.86 hours
Employment category	General employees	7.33 hours	7.97 hours
	Middle management	12.48 hours	7.70 hours
	Senior management	5.63 hours	7.50 hours
Total		7.99 hours	7.87 hours
Number of suppliers			
By geographical region	Mainland China	2	2
	Hong Kong	4	5
	Singapore	2	4
	US	11	12
	Ireland	2	2
	Israel	0	2
	Switzerland	0	1
Total		21	28

² All employee-related data in this ESG report only cover the Group's core business in Hong Kong. For details, please refer to the "Reporting Scope and Boundary" section.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

HKEX ESG Reporting Guide Content Index

Aspects, General

Disclosure and KPIs	Description	Page/Remark
Mandatory Disclosure Requirements		
Governance Structure	<ul style="list-style-type: none"> (i) A disclosure of the board's oversight of ESG issues. (ii) The board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses). (iii) How the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses. 	3–4
Reporting Principles	<p>Materiality: The ESG report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer's stakeholder engagement.</p> <p>Quantitative: Information on the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be disclosed.</p> <p>Consistency: The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison.</p>	2
Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report.	2

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

Aspects, General

Disclosure and KPIs	Description	Page/Remark
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.	4–5, 18, 20–21 Given its business nature, the Group's operations do not have material relevance to wastewater.
A1.1	The types of emissions and respective emissions data.	21–22, 25
A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions and intensity.	22, 25
A1.3	Total hazardous waste produced and intensity.	Given its business nature, the Group's operations do not have material relevance to the topic.
A1.4	Total non-hazardous waste produced and intensity.	Given its business nature, the Group's operations do not have material relevance to the topic.
A1.5	Description of emission target(s) set and steps taken to achieve them.	18
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.	18, 20–21



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

Aspects, General

Disclosure and KPIs	Description	Page/Remark
A2 Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	18–19
A2.1	Direct and/or indirect energy consumption by type in total and intensity.	19, 25
A2.2	Water consumption in total and intensity.	20, 25
A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	18–19
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.	18–19
A2.5	Total packaging material used for finished products and per unit produced.	Given its business nature, the Group's operations do not have material relevance to the topic.
A3 The Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	18, 23
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	23
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.	18, 23
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.	23

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

Aspects, General

Disclosure and KPIs	Description	Page/Remark
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.	4-5, 13-16
B1.1	Total workforce by gender, employment type, age group and geographical region.	13, 26
B1.2	Employee turnover rate by gender, age group and geographical region.	26
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.	4-5, 17
B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	18, 26
B2.2	Lost days due to work injury.	18, 26
B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	17
B3 Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	16
B3.1	The percentage of employees trained by gender and employee category.	17, 27
B3.2	The average training hours completed per employee by gender and employee category.	17, 27



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

Aspects, General

Disclosure and KPIs	Description	Page/Remark
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.	4–5, 18
B4.1	Description of measures to review employment practices to avoid child and forced labour.	18
B4.2	Description of steps taken to eliminate such practices when discovered.	18
B5 Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	12
B5.1	Number of suppliers by geographical region.	12, 27
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.	12
B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	12
B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	12

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

Aspects, General

Disclosure and KPIs	Description	Page/Remark
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.	4–5, 9–11 Given its business nature, the Group's operations do not have material relevance to health and safety, advertising and labelling.
B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Given its business nature, the Group's operations do not have material relevance to the topic.
B6.2	Number of products and service-related complaints received and how they are dealt with.	11
B6.3	Description of practices relating to observing and protecting intellectual property rights.	10
B6.4	Description of quality assurance process and recall procedures.	9
B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	9–10
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.	4–5, 11
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.	4
B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	11
B7.3	Description of anti-corruption training provided to directors and staff.	11



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

(continued)

Aspects, General

Disclosure and KPIs	Description	Page/Remark
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.	4, 24
B8.1	Focus areas of contribution.	24
B8.2	Resources contributed to the focus area.	24