

# CDH 中發展控股有限公司

Central Development Holdings Limited

Incorporated in the Cayman Islands with limited liability

Stock Code : 00475



ENVIRONMENTAL, SOCIAL  
And GOVERNANCE REPORT

2022/23

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## DEFINITIONS

“Central Development” or “The Company”	Central Development Holdings Limited (Stock Code: 00475) is principally engaged in the Energy Business and the Jewelry Business, the shares of which are listed on the Main Board of the Stock Exchange;
“subsidiaries”	has the meaning ascribed to it under the Listing Rules;
“Group” or “we”	the Company and its subsidiaries;
“Energy Business”	principally i) manufacturing and sales of solar cooling intelligent technology products using thermal cooling-stored pipes, and the sales of solar photovoltaic modules and components (collectively called the “solar energy products”), ii) and the sales of refined oil and iii) the sales of liquefied natural gas (“LNG”);
“Jewelry Business”	principally the provision of jewellery products to distributors;
“Report”	the seventh Environmental, Social and Governance Report published by the Group;
“Reporting Period”	1 April 2022 to 31 March 2023;
“the Year” or “Year 2023”	1 April 2022 to 31 March 2023;
“Year 2022”	1 April 2021 to 31 March 2022;
“Board”	the Board of Directors of the Company;
“Stock Exchange”	The Stock Exchange of Hong Kong Limited;
“Guide”	the Environmental, Social and Governance Reporting Guide under Appendix 27 to the Rules Governing the Listing of Securities on Stock Exchange;
“Hong Kong”	Hong Kong Special Administrative Region of the People’s Republic of China;
“the PRC”	the People’s Republic of China, and for the purpose of the Report and geographical reference only, excluding Hong Kong, the Macau Special Administrative Region of the PRC and Taiwan;
“%”	per cent.



## ABOUT CENTRAL DEVELOPMENT

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

### ENERGY BUSINESS

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

## ABOUT THE REPORT

### PURPOSE OF THE REPORT

This Report is the seventh Environmental, Social and Governance (“ESG”) Report published by Central Development. The purpose of the Report is to disclose to stakeholders the policies, measures and performance of the Group in environmental, social and corporate governance. The Report is available on the websites of the Stock Exchange and the Company (<http://www.475hk.com>). The Report is confirmed and approved by the Board in June 2023. This Report is available in both English and Chinese. In case of any discrepancies or inconsistencies, the Chinese version shall prevail.

### JEWELRY BUSINESS

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

### REPORTING PERIOD AND SCOPE

This Report presents the ESG performance of Central Development for the financial year from 1 April 2022 to 31 March 2023. During the Reporting Period, this Report covered the Energy Business and Jewelry Business, as well as the factory in Yuyao City, Zhejiang Province (the “Yuyao Factory”) (excluding the part of the factory that has been leased out), which the Energy Business covered the Hong Kong office (the “Hong Kong Office”) and the sales of refined oil products and liquefied natural gas at the filling station in Chengdu. The Group will continue to strengthen its internal information collection procedures and gradually expand the reporting scope according to the materiality. Any changes in the methodologies and reporting scope are explained in remarks for stakeholders’ reference.

## ABOUT THE REPORT (Continued)

### REPORTING PRINCIPLES

This Report is prepared in accordance with the “Environmental, Social and Governance Reporting Guide” set out in Appendix 27 to the Rules Governing the Listing of Securities on The Stock Exchange of

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

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



## MESSAGE FROM CHAIRMAN

“Carbon Peak and Carbon Neutrality” (the “Dual Carbon Goal”) is China’s 14th Five-Year (2021-2025) Plan and the strategic decisions and important goals for high-quality development in the future. In order to achieve the “Dual Carbon Goal” as soon as possible, it is necessary to accelerate the energy revolution and build a clean, low-carbon, safe and efficient energy system of production, supply, storage, transportation and marketing so as to improve the sustainability of energy supply. In view of the strict control over the total consumption of traditional energy and demands for the continuous improvement of the ecological environment, solar energy and natural gas, being considered green and clean energy sources, have gradually become one of the key strategic energy sources for the PRC. Meanwhile, conventional fossil fuels, such as refined oil, are currently still an important commodity to everyone’s livelihood and continue to dominate the energy market. With our experience in solar PV and energy storage, we will continue to explore more in-depth cooperation with our partners, make use of our own and potentially third party’s filling stations, factory rooftops in the industrial park and buildings facades to conduct the development and construction of distributed power stations to increase the market share of and revenue from the Group’s solar energy products.

With the potential uncertainty risks and unfavourable market conditions, we plan to actively identify projects with respect to natural gas distributed energy stations and direct supply solutions to industrial users, and look forward to capitalise on opportunities arising from the implementation of energy policies by local government through leveraging on our own resources advantages in areas such as energy storage technology, distribution and industry networks, and gradually expand nationally, thereby achieving the long-term goal of becoming a supplier of more diversified energy products and solutions, striving to incorporate the sustainable development ideas into our own business operations.

During the Year, travel restrictions and social distancing measures in various countries continued to challenge the business environment of the jewellery industry as COVID-19 continued to affect the world. At the same time, the threat of climate change continues to intensify, and actions must be taken around the world to mitigate it. As a Company with responsible and sustainable development concepts, Central Development actively operates in an ethical, honest, transparent and compliant manner to safeguard our homes, protect the rights and interests of our stakeholders, meet existing and future challenges, and contribute more to the realisation of the “Dual Carbon Goal”.

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

Looking ahead, Central Development pledges to continue to work side by side with all stakeholders to continue to move forward towards the vision of sustainable development in a new generation that is full of challenges and unlimited possibilities, based on balancing the views of stakeholders and protecting the interests of investors.

**Wu Hao**  
*Chairman and Executive Director*

## FEEDBACK

Stakeholder opinions are the cornerstone of our progress and help us establish sustainable governance strategies, directions and goals. Therefore, we attach great importance to every opinion of our stakeholders. If you have any enquiries or comments regarding this Report, please feel free to contact us through the following means:

Address: Room 2202, 22/F, Chinachem Century Tower, 178 Gloucester Road, Wanchai, Hong Kong  
Tel: (852) 3695 0000  
Email: [info@475hk.com](mailto:info@475hk.com)  
Fax: (852) 3695 0022





## SUSTAINABILITY GOVERNANCE

To create values for various stakeholders' interests, we believe that only a robust and sustainable governance structure will enable the Group's businesses to be managed more effectively. We have a clear and progressive governance structure in place to ensure that the formulated sustainability objectives, policies and initiatives are communicated in an orderly manner and implemented by employees. As the highest governance body and decision-maker of the Group, the directors assume the regulatory and decision-making role and are responsible for overseeing the ESG Taskforce. The ESG Taskforce is comprised of management from each business segment and is responsible for regularly reviewing environmental protection, employment and labour practices, product responsibility, community engagement and other related work in the areas where the Group operates, as well as coordinating and communicating with external organisations. Our employees are required to report operational risks to senior management so that appropriate actions can be taken in a timely manner to mitigate the impact of those risks on the business. At the same time, the ESG Taskforce will make formal reports to the Board every year to help the Board identify ESG risks and opportunities, reduce their impact on the business, and promote the sustainable development of our Group.

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

### BOARD DIVERSITY POLICY

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

### RISK MANAGEMENT

The Group has in place a risk management and internal control system. The Board bears the responsibility for overseeing its management and reviewing its effectiveness, including establishing a clear corporate risk management framework and risk management policies. The audit committee under the Board assists the Board in continuously monitoring the Group's risk management and internal control systems and reviewing its effectiveness at least once a year. For more detail on our corporate governance, please refer to our "Corporate Governance Report" of the Annual Report 2022/23.



## SUSTAINABILITY GOVERNANCE (Continued)

### INTEGRITY AND HONESTY

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

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

To strengthen the anti-corruption awareness for directors and employees, we arranged relevant training for them. During the Reporting Period, we actively organised anti-corruption related online and physical training to strengthen the anti-corruption measures. During the Reporting Period, Hong Kong Office employees participated in the seminar held by Independent Commission Against Corruption (ICAC) about the latest regulations on commercial ethics, and we also participated in the Anti-Money Laundering Webinar for Money Lenders organised by the Money Lenders Section of the Companies Registry. For further details, please refer to the chapter "PROFESSIONAL DEVELOPMENT AND TRAINING".



# STAKEHOLDER ENGAGEMENT

The Group believes that through various communication channels, we are able to receive the stakeholders' views, opinions and expectations of our ESG performance, which is one of the keys to formulating sound sustainability governance strategies. Thus, we attach great importance to the opinions of stakeholders and continuously

communicate with different parties. Relevant stakeholders and their major communication channels are listed as follows, including employees, investors and shareholders, customers, suppliers and business partners, government departments and regulators and community organisations.

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

# MATERIALITY ASSESSMENT

In order to effectively identify ESG issues that have a significant impact on the Group, we review the material issues identified in the previous year, taking into account the views of various stakeholders and operational conditions, and assess the applicability of each materiality issue in this Year to ensure that our sustainability work is consistent with the views and needs of stakeholders. The materiality assessment process is as follows:



## Identify Key Stakeholders

- The Group considers a number of aspects to determine whether there has been any change in its stakeholders for the Year:
  - whether there are significant changes in the Group’s principal business and operating environment;
  - whether there has been a material change in the influence of stakeholders on the Group; and
  - whether there has been a material change in the Group’s influence on stakeholders.
- Based on these considerations, we identify key stakeholders. During the year, the Group’s key stakeholders remained consistent with the previous year.

## Review and Evaluate Material Issues

- Taking into account the expectations and views of key stakeholders, as well as the impact of different ESG issues on the Group, we reviewed the materiality issues identified in the previous year through internal review and assessment and identified the materiality issues for this Year.
- In addition to whether there are material changes in the impact of ESG issues on the business and stakeholders of the Group, we take into account the following factors:
  - Requirements from regulatory authorities;
  - ESG material issues mentioned in the Sustainability Accounting Standards Board (SASB) and Morgan Stanley Capital International (MSCI) ESG Industry Materiality Map; and
  - Important ESG issues identified by Hong Kong-listed peer companies.

## Establish Material Issues

- After completing the review and evaluation of each issue, below are the issues which we believe to have the highest materiality:

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

## MATERIALITY ASSESSMENT (Continued)

### LIST OF ISSUES

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

# BUILDING OPERATIONAL EXCELLENCE



## PRODUCT QUALITY MANAGEMENT

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



## QUALITY CONTROL

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

For refined oil products, we request the suppliers to provide inspection and testing reports to ensure that the products meet the standards of auto-fuels. To inspect the quality of refined oil products, the testing agency will conduct test on the following items, including but not limited to the status of samples, storage environmental conditions, total amount of sulfur and density.

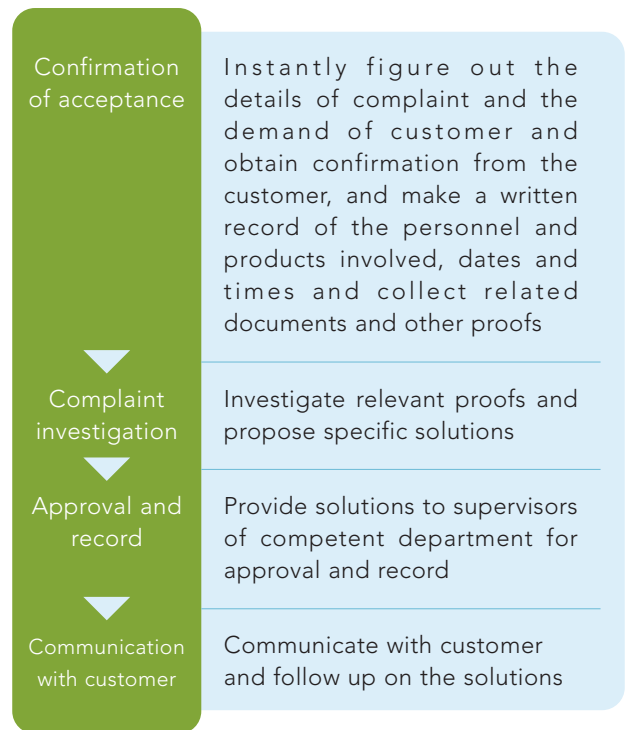
For jewellery products, we conduct internal sampling inspections for quality and regular calibration of our jewellery authenticating apparatus to ensure that the quality of the products can be accurately inspected.



## CUSTOMER RELATIONS

The Group's goal is to improve service performance and customer satisfaction. In order to improve our products and meet the needs of our customers, we continuously improve the quality of our products and services as we value the opinion of customers. During the Reporting Period, the Group was not aware of any serious violations of laws and regulations for product and service quality, and no complaints were received about products and services, or incidents of recall occurred for safety and health reasons.

Once receiving a complaint, we will follow our established procedures and handle customer complaints in a timely manner:



## BUILDING OPERATIONAL EXCELLENCE (Continued)



### INTELLECTUAL PROPERTY AND PRIVACY PROTECTION

Central Development is committed to protecting our intellectual property rights through trademarks, patents, and copyrights. The Group owned certain patented technologies, copyrights, and trademark registrations and had entered into patent licensing agreements. Therefore, we attach great importance to the protection of intellectual property rights and sensitive information. In light of this, we make sure in the Privacy Policy that all data collected is treated with caution. The Group requires all customer information must be saved in a safe computer system and can only be accessed by authorised employees. Furthermore, we state in the Policy on Product Responsibilities and Supply Chain that all personal data is to be used only for the purposes of which and to which the customer was aware and has given his or her consent. In addition, in order to enhance the awareness of our employees in protecting sensitive information and intellectual property rights, we have specified clearly in the Staff Handbook that the leakage of confidential company information, patented technical information, customer information, etc., is strictly prohibited and that any discovery of such leakage will result in termination of the employment relationship and even being held liable. During the Reporting Period, the Group was not aware of any violations of laws and regulations for intellectual property rights and privacy protection.



### ADVERTISING AND MARKETING

Prior to marketing and advertising, all promotional materials are rigorously reviewed by the management of the Group to ensure that they are balanced, accurate, honest and fair and that the information is disseminated in the most appropriate manner. During the Reporting Period, the Group was not aware of any violations of laws and regulations regarding advertising and marketing matters relating to products and services provided and methods of redress.



### SUSTAINABLE SUPPLY CHAIN

Central Development believes that the quality of products depends on the quality of suppliers. Therefore we are very stringent in our supply chain management and are committed to work with our suppliers to create a mutually beneficial and cooperative relationship. In the Policy on Product Responsibilities and Supply Chain, the Group regulates the requirements for selecting and managing suppliers. In selecting suppliers, Central Development takes factors such as the safety of product composition, the quality of products, prices, environmental risks and environmental performance; we also review the risks and performance of potential suppliers in social responsibility such as responsible procurement, protection of labour rights, welfare and equal opportunities, protection of intellectual property rights and anti-corruption. The Group also regularly visits factories of major suppliers to inspect the quality of products ordered and examines conditions including appearance, size and production environment and other conditions. During the Reporting Period, the Group had 21 suppliers, which 16 of them were from the PRC and 5 of them were from Hong Kong. At the same time, we have evaluated all of our suppliers and implemented the above practices with them.

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

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

# BUILDING A PEOPLE-ORIENTED CULTURE



## HUMAN RESOURCES MANAGEMENT

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

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

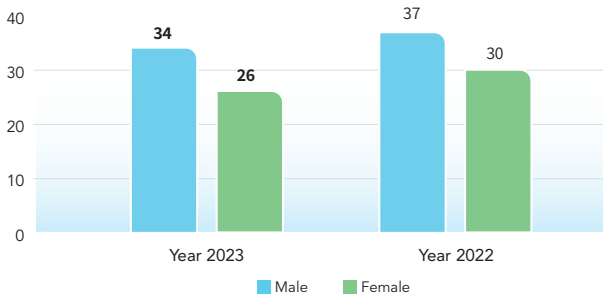




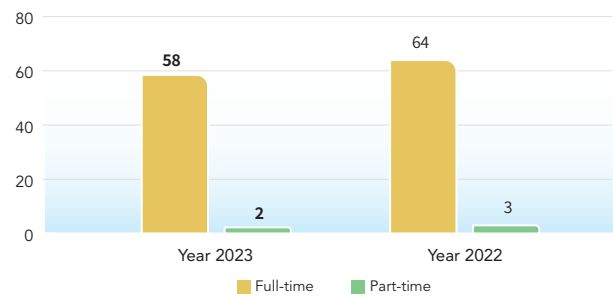
## BUILDING A PEOPLE-ORIENTED CULTURE (Continued)

As at 31 March 2023, there was a total of 60 employees. The employee distribution by gender, employment type, employee category, age group and geographical region during the Reporting Period and in the Year 2022 was as follows:

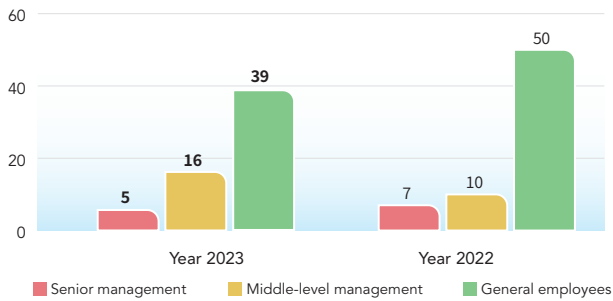
**By gender**



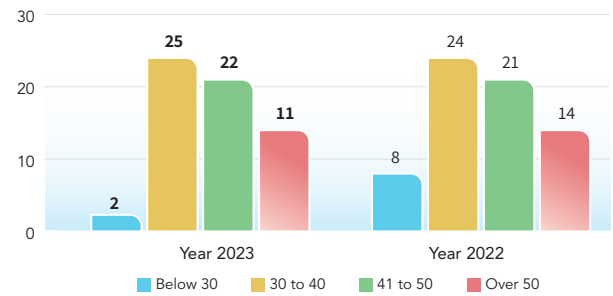
**By employment type**



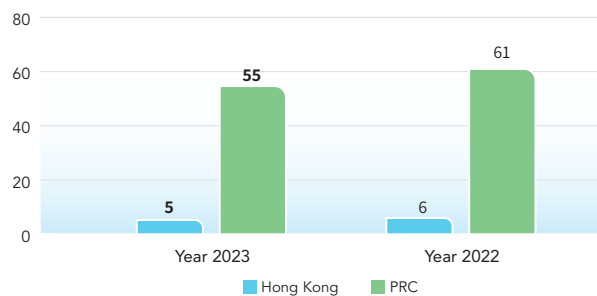
**By employee category**



**By age group**



**By geographical region**



## BUILDING A PEOPLE-ORIENTED CULTURE (Continued)

The employee turnover rates<sup>1</sup> by gender, age group and geographical region during the Reporting Period and the Year 2022 are as follows:

Category	Unit	Year 2023	Year 2022
<b>By gender</b>			
Male	Percentage	<b>35</b>	14
Female	Percentage	<b>62</b>	43
<b>By age group</b>			
Below 30	Percentage	<b>250</b>	88
30 to 40	Percentage	<b>32</b>	13
41 to 50	Percentage	<b>23</b>	33
Over 50	Percentage	<b>91</b>	7
<b>By geographical region</b>			
Hong Kong	Percentage	<b>40</b>	50
PRC	Percentage	<b>47</b>	25

<sup>1</sup> Turnover rate = Number of employees who left employment during the Reporting Period / Number of employees as at the year-end of the Reporting Period x 100



### LABOUR STANDARDS

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

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



### REMUNERATION AND BENEFITS

Central Development strives to contribute to progress in many ways in sustainable development so as to provide a healthier work culture and environment. We believe that providing competitive remuneration packages and an ideal working environment for our employees in order to attract, retain and nurture suitable talents are the important cornerstone for the mutual growth of our employees and us. Thus, the Group upholds the principle of open and fair competition and ensures openness and transparency in recruitment. Employee remuneration and promotion are determined based on various factors, including qualification, position, working experience, educational background and performance. Remuneration adjustments will be made based on job responsibilities, educational background, working experience, competence, potential and performance of employees so as to ensure that employees enjoy fairness, diversity, anti-discrimination and equal opportunities in terms of remuneration and promotion. In terms of dismissal, we implement the relevant provisions of the Employment Ordinance, and a written resignation application shall be submitted to the Human Resources Department and manager 30 days in advance, to protect the rights of employees and the Group.

## BUILDING A PEOPLE-ORIENTED CULTURE (Continued)

Meanwhile, employees' opinions can contribute to a stronger governance structure. Therefore, we adopt an open attitude and listen carefully to the concerns, needs and opinions of our employees for work. We meet with our employees to understand their needs and opinions and conduct supervision and review on work procedures, staff benefits and various policies on a regular basis. We organise annual dinners and other

activities to promote a close relationship between employees by creating a sense of belonging. Also, we offer different benefits for employees according to the law, including:

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



### OCCUPATIONAL HEALTH AND SAFETY

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

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



## BUILDING A PEOPLE-ORIENTED CULTURE (Continued)

Even if the epidemic is relatively stable, we are not complacent about the precautionary measures. We continue to take effective and appropriate preventive measures to reduce the risk of infection, as well as maintain the hygiene and safety of the working environment:



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



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



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



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

## BUILDING A PEOPLE-ORIENTED CULTURE (Continued)



### PROFESSIONAL DEVELOPMENT AND TRAINING

The Group supports the professional development of employees. We encourage our employees to be equipped with the necessary skills and knowledge and exert their expertise at the workplace. In view of this, we have formulated the Training Management Regulation to specify the management of staff training and development work. We have established a comprehensive development program, and the Human Resources Department is responsible for formulating the annual training plan, assessing the implementation of training, and tracking the results of the assessment and training, expecting to assist them in enhancing their vocational skills, professionalism and understanding of our company culture, so as to meet the needs of our business development. Additionally, Central Development values the pursuit of employees for their occupational development and sponsors them to acquire relevant professional qualifications. We promote employees based on their merits in accordance with the principles of business development and improvement of organisational effectiveness and formulate training policies and directions with the consideration of prospective and systematic factors.

During the Reporting Period, Central Development provides different types of training to its employees, including introduction training for new hires and internal and external training. For external training, we arrange our employees and directors to participate in training offered by professional training institutions and government departments, such as the Equal Opportunities Commission, accounting firms, Company Registry and the Independent Commission Against Corruption (“ICAC”). The training covers a wide range of issues such as business ethics, anti-discrimination, prevention of sexual harassment, promotion of a culturally inclusive workplace, etc.

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

Key performance indicator	Unit	Year 2023	Year 2022
<b>Percentage of Employees Trained</b>			
<b>By gender</b>			
Male	Percentage	35	49
Female	Percentage	69	87
<b>By employee category</b>			
Senior management	Percentage	100	71
Middle-level management	Percentage	25	60
General staff	Percentage	54	66
<b>Average Training Hours Per Employee</b>			
<b>By gender</b>			
Male	Hours	10	13
Female	Hours	16	29
<b>By employee category</b>			
Senior management	Hours	23	11
Middle-level management	Hours	8	21
General staff	Hours	13	21

# BUILDING A GREEN ENVIRONMENT



## CLIMATE CHANGE RISKS AND OPPORTUNITY

The Group understands that it is the ongoing responsibility of good corporate citizens to utilise natural resources in a responsible manner and to minimise the negative impacts of our business operations on the environment. The intensification of climate change and the increasing frequency of extreme weather has caused rigorous challenges around the world. The climate-related risks posed to the Group are imminent, such as typhoons and floods caused by heavy rains, which may cause serious impacts on our employees and our business operations.

As a member of the energy industry, in response to the national call, as well as to address the risks of climate transition resulting from increasingly stringent environmental laws and regulations, we actively practice and promote low-carbon development and vigorously promote the development of clean energy. We formulated the Environmental Protection Policy, in which our position on climate change has been set out. The Board continuously identifies and assesses climate-related risks that may affect our operations in order to effectively manage the Group's climate risks. We are committed to minimising greenhouse gas emissions from our daily operations by implementing a number of environmental initiatives. During the Reporting Period, we also replace and select nationally standardised motor gasoline for the Company's vehicles to reduce air pollution and carbon emissions.

In response to the opportunities brought about by climate change for our Group's business, consumer's increasing awareness and attention to energy conservation and emission reduction are opportunities for sustainable development. Solar and natural gas, as green and clean energy sources, are becoming one of the important strategies for achieving China's "Dual Carbon" targets. This benefits us to continue promoting and expanding our natural gas sales business. We have a stable supply chain of resources that ensures the steady growth of our oil and gas business.



## EMISSIONS AND ENERGY CONSUMPTION MANAGEMENT

Nature provides us with precious natural resources that we depend on to survive and enjoy its abundant resources. However, frequent human activities such as overexploitation of resources and environmental pollution have caused immense damage to nature, affecting not only nature but also us and the next generation. As a participant in the energy industry, we have the responsibility to do our part in environmental protection and contribute to the environment.

The Group strictly complies with applicable laws and regulations related to the environment, including but not limited to the Environmental Protection Law of the People's Republic of China, the Water Pollution Prevention and Control Law of the People's Republic of China, the Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste, the Energy Conservation Law of the People's Republic of China, the Waste Disposal Ordinance, and the Atmospheric Pollution Prevention and Control Law of the People's Republic of China. During the Reporting Period, the Group was not aware of any prosecutions for violations of laws and regulations relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous wastes.





## BUILDING A GREEN ENVIRONMENT (Continued)

Central Development has always been shouldering corporate environmental and social responsibility, and striving to reduce its own carbon footprint is the long-term aspiration of the Group. We are committed to improving overall energy efficiency and reducing

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

- Enhancing the monitoring of the use of electricity and turning off unused electrical appliances;
- Maintaining a comfortable temperature of the air conditioner at 26 degrees Celsius;
- Using electronic devices with energy efficiency ratings (such as those with Grade 1 energy labels);
- Conducting regular inspections of air conditioning systems and filters to ensure energy efficiency;
- Utilising natural lighting and adopting energy-saving lighting systems;
- Installing motion detectors or light sensors to control the lighting system;
- Conducting regular maintenance of company vehicles to ensure fuel efficiency;
- Holding electronic meetings when possible to cut down business air travel;
- Posting the “Environmental and Charity Calendar” to actively support and participate in various environmental and social charity activities;
- Participating in “Green Sense No Air-Con Night 2022”, organised by Green Sense; and
- Participating in the “Earth Hour” organised by the World Wide Fund for Nature.



承諾支持世界自然基金會地球一小時  
IS COMMITTED TO WWF'S EARTH HOUR



## BUILDING A GREEN ENVIRONMENT (Continued)

Due to the nature of the Group's business, our air and direct greenhouse gas emissions (Scope 1) are mainly generated from unleaded petrol used in our self-owned vehicles, the main emissions of which include nitrogen oxides, sulphur oxides and respirable

suspended particulates. Indirect greenhouse gas emissions (Scope 2) are mainly generated from electricity consumption in daily office operations.

Key performance indicator	Unit	Year 2023	Year 2022
<b>Air emissions</b>			
Nitrogen oxides	Kg	<b>1.69</b>	2.40
Sulphur oxides	Kg	<b>0.04</b>	0.05
Respirable suspended particulates	Kg	<b>0.12</b>	0.16
<b>Greenhouse gas emissions</b>			
Scope 1 – Direct emissions	Tonnes of CO <sub>2</sub> e	<b>7.77</b>	9.28
Scope 2 – Energy indirect emissions	Tonnes of CO <sub>2</sub> e	<b>101.32</b>	85.58
Total emissions	Tonnes of CO <sub>2</sub> e	<b>109.09</b>	94.86
Intensity	Tonnes of CO <sub>2</sub> e/revenue in HK\$ million	<b>0.44</b>	0.49
<b>Energy consumption</b>			
Direct energy	MWh	<b>26.61</b>	31.83
Indirect energy	MWh	<b>164.56</b>	138.69
Total energy	MWh	<b>191.17</b>	170.52
Intensity	MWh/revenue in HK\$ million	<b>0.77</b>	0.88



## WATER RESOURCES MANAGEMENT

The Group's main source of water consumption is used for the production of Energy Business products and the domestic use of our employees. The water resource of the Group is supplied by the municipal system, and therefore we do not have any problem in obtaining suitable water sources. The industrial wastewater and domestic sewage generated therefrom are treated by the sewage treatment plants via a local pipe network. To achieve the target of water

conservation, we conduct regular inspections of water leakages from water pipes and faucets, make repairs timely and use faucets with Grade 1 water efficiency rating to reduce the wastage of water resources. The filling station in Chengdu suspended the free water refill service of water tanks for truck customers since December 2021. Thus, the total water consumption was significantly lesser than in the previous year.

Key performance indicator	Unit	Year 2023	Year 2022
<b>Water consumption</b>			
Total	m <sup>3</sup>	<b>1,203.46</b>	4,038.00
Intensity	m <sup>3</sup> /revenue in HK\$ million	<b>4.85</b>	20.91

## BUILDING A GREEN ENVIRONMENT (Continued)



### WASTE MANAGEMENT

During the course of our business operation, our major hazardous waste produced is waste petrol and diesel, oil-water mixture, etc., which are all treated and recycled by professional recycling companies. Non-hazardous waste includes waste paper, factory-discarded scraps and domestic waste. The waste paper and factory discarded scraps generated by Yuyao Factory and its office were delivered to the recycling station set up by qualified companies for recycling, while all domestic wastes were collected and disposed of by cleaning companies. Due to the nature of the Group's business, we did not involve the use of packaging materials.

We aware that the lack of proper disposal of waste has caused pollution to the natural environment and damage to the surrounding ecology. Thus, we are committed to reducing waste generated in the course of our operations by implementing relevant measures, and in order to achieve the target of reducing waste generation and emissions, we have taken the following measures:

- Adopting electronic communication and electronic filing;
- Encouraging suppliers to use electronic bills;
- Setting computers and photocopiers in double-sided printing mode;
- Using recycled paper or paper made from sustainable resources;

- Updating the computer's operating system and software regularly; and
- Purchasing computer hardware only if necessary.

Also, we signed The Food Wise Charter during the Reporting Period to commit to reduce food waste.



Key performance indicator	Unit	Year 2023	Year 2022
<b>Hazardous waste</b>			
Total	Tonnes	<b>0.003</b>	0.02
Intensity	Tonnes/revenue in HK\$ million	<b>0.00001</b>	0.0001
<b>Non-hazardous waste</b>			
Total	Tonnes	<b>1.26</b>	1.13
Intensity	Tonnes/revenue in HK\$ million	<b>0.01</b>	0.01

## BUILDING A GREEN ENVIRONMENT (Continued)



### THE ENVIRONMENT AND NATURAL RESOURCES MANAGEMENT

Central Development strives to minimise the significant impacts caused to the environment and natural resources. Therefore, we strictly deal with the environmental impact of our business activities and the waste we generate. During the Reporting Period, we did not aware of any significant impacts of activities on the environment and natural resources. Regarding the Energy Business in Chengdu, the "Operating Licenses for Hazardous Chemicals" and the "Refined Oil Business Activities Qualification" were in place during the Reporting Period. We have added a "Fueling Station Fuel-gas Recycling Online Monitoring System" in accordance with the requirements of the local government to monitor the concentration of oil and gas emissions from our filling stations and prevent any pollution.

## SOCIETY DEVELOPMENT



### CARING FOR THE COMMUNITY

While promoting business development, Central Development does not forget to put social responsibility into practice, we actively participate in social welfare and contribute to society. We have formulated the Community Investment, Sponsorship and Donation Policies to establish the structures and standards of community investment and encourage employees to actively participate in various voluntary activities and social services, including different cultural and recreational activities and activities held by charities.

The Group treated "Climate Change and the Environment", "Youth Education and Development", "Community Health", and "Culture Arts" as the core sectors of our community investment. During the Reporting Period, for the core sector of Climate Change and the Environment, we participated in "Earth Hour", organised by the World Wide Fund for Nature during the Reporting Period, to promote a reduction in energy consumption by switching off unnecessary lights and electronic devices for an hour on that day. On 7 October, we also participated in the "No Air-Con Night 2022" activity organised by Green Sense, a green organisation, to turn off the air conditioning on that day so as to save energy and reduce emissions.

The Group plans to invest more resources in community activities in the future. The management is responsible for reviewing the objectives and directions of policies and investments regularly, as well as looking closely into the social performance of the Group so as to help more disadvantaged groups.



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

Indicators	Description of Indicators	Reporting Chapter
<b>Mandatory Disclosure Requirements</b>		
Governance Structure	A statement from the Board containing the following elements: i. disclosure of the Board's oversight of ESG issues; ii. the Board's ESG management approach and strategy, including the process used to evaluate, prioritise, and manage material ESG-related issues (including risks to the issuer's businesses); and iii. how the Board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.	SUSTAINABILITY GOVERNANCE
Reporting Principles	A description of, or an explanation on, the application of the Reporting Principles (Materiality, Quantitative and Consistency) in the preparation of the ESG report.	ABOUT THE REPORT
Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report.	ABOUT THE REPORT
<b>"Comply or explain" Provisions</b>		
<b>A. Environment</b>		
<b>Aspect A1: Emissions</b>		
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.	EMISSIONS AND ENERGY CONSUMPTION MANAGEMENT
A1.1	The types of emissions and respective emissions data.	EMISSIONS AND ENERGY CONSUMPTION MANAGEMENT
A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions and, where appropriate, intensity.	EMISSIONS AND ENERGY CONSUMPTION MANAGEMENT
A1.3	Total hazardous waste produced and, where appropriate, intensity.	WASTE MANAGEMENT
A1.4	Total non-hazardous waste produced and, where appropriate, intensity.	WASTE MANAGEMENT



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

Indicators	Description of Indicators	Reporting Chapter
<b>"Comply or explain" Provisions</b>		
<b>A. Environment</b>		
<b>Aspect A1: Emissions</b>		
A1.5	Description of emission target(s) set and steps taken to achieve them.	EMISSIONS AND ENERGY CONSUMPTION MANAGEMENT
A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	WASTE MANAGEMENT
<b>Aspect A2: Use of Resources</b>		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	EMISSIONS AND ENERGY CONSUMPTION MANAGEMENT
A2.1	Direct and/or indirect energy consumption by type in total and intensity.	EMISSIONS AND ENERGY CONSUMPTION MANAGEMENT
A2.2	Water consumption in total and intensity.	WATER RESOURCES MANAGEMENT
A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	WATER RESOURCES MANAGEMENT
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.	WATER RESOURCES MANAGEMENT
A2.5	Total packaging material used for finished products, and if applicable, with reference to per unit produced.	EMISSIONS AND ENERGY CONSUMPTION MANAGEMENT



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

Indicators	Description of Indicators	Reporting Chapter
<b>"Comply or explain" Provisions</b>		
<b>A. Environment</b>		
<b>Aspect A3: The Environment and Natural Resources</b>		
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	THE ENVIRONMENT AND NATURAL RESOURCES MANAGEMENT
A3.1	Description of the significant impacts of activities on the environment and natural resources and actions taken to manage them.	THE ENVIRONMENT AND NATURAL RESOURCES MANAGEMENT
<b>Aspect A4: Climate Change</b>		
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	CLIMATE CHANGES RISKS AND OPPORTUNITIES
A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer and the actions taken to manage them.	CLIMATE CHANGE RISKS AND OPPORTUNITIES
<b>B. Social</b>		
<b>Employment and Labour Practices</b>		
<b>Aspect B1: Employment</b>		
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.	HUMAN RESOURCE MANAGEMENT, REMUNERATION AND BENEFITS
B1.1	Total workforce by gender, employment type, age group and geographical region.	HUMAN RESOURCE MANAGEMENT
B1.2	Employee turnover rate by gender, age group and geographical region.	HUMAN RESOURCE MANAGEMENT

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

Indicators	Description of Indicators	Reporting Chapter
<b>"Comply or explain" Provisions</b>		
<b>B. Social</b>		
<b>Aspect B2: Health and Safety</b>		
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.	OCCUPATIONAL HEALTH AND SAFETY
B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	OCCUPATIONAL HEALTH AND SAFETY
B2.2	Lost days due to work injury.	OCCUPATIONAL HEALTH AND SAFETY
B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	OCCUPATIONAL HEALTH AND SAFETY
<b>Aspect B3: Development and Training</b>		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	PROFESSIONAL DEVELOPMENT AND TRAINING
B3.1	The percentage of employees trained by gender and employee category.	PROFESSIONAL DEVELOPMENT AND TRAINING
B3.2	The average training hours completed per employee by gender and employee category.	PROFESSIONAL DEVELOPMENT AND TRAINING
<b>Aspect B4: Labour Standards</b>		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer; relating to preventing child and forced labour.	LABOUR STANDARDS
B4.1	Description of measures to review employment practices to avoid child and forced labour.	LABOUR STANDARDS
B4.2	Description of steps taken to eliminate child and forced labour practices when discovered.	LABOUR STANDARDS

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

Indicators	Description of Indicators	Reporting Chapter
<b>"Comply or explain" Provisions</b>		
<b>B. Social</b>		
<b>Operating Practices</b>		
<b>Aspect B5: Supply Chain Management</b>		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	SUSTAINABLE SUPPLY CHAIN
B5.1	Number of suppliers by geographical region.	SUSTAINABLE SUPPLY CHAIN
B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	SUSTAINABLE SUPPLY CHAIN
B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	SUSTAINABLE SUPPLY CHAIN
B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	SUSTAINABLE SUPPLY CHAIN
<b>Aspect B6: Product Responsibility</b>		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer; relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	PRODUCT QUALITY MANAGEMENT
B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	QUALITY CONTROL, CUSTOMER RELATIONS
B6.2	Number of products and service related complaints received and how they are dealt with.	CUSTOMER RELATIONS
B6.3	Description of practices relating to observing and protecting intellectual property rights.	INTELLECTUAL PROPERTY AND PRIVACY PROTECTION
B6.4	Description of quality assurance process and recall procedures.	QUALITY CONTROL, CUSTOMER RELATIONS
B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	INTELLECTUAL PROPERTY AND PRIVACY PROTECTION

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

Indicators	Description of Indicators	Reporting Chapter
<b>"Comply or explain" Provisions</b>		
<b>B. Social</b>		
<b>Aspect B7: Anti-corruption</b>		
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.	INTEGRITY AND HONESTY
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.	INTEGRITY AND HONESTY
B7.2	Description of preventive measures and whistleblowing procedures, how they are implemented and monitored.	INTEGRITY AND HONESTY
B7.3	Description of anti-corruption training provided to directors and staff.	INTEGRITY AND HONESTY
<b>Community</b>		
<b>Aspect B8: Community Investment</b>		
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities takes into consideration communities' interests.	CARING FOR THE COMMUNITY
B8.1	Focus areas of contribution.	CARING FOR THE COMMUNITY
B8.2	Resources contributed to the focus areas.	CARING FOR THE COMMUNITY