Computime

We Enable Smart & Sustainable Living

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT
2022 / 2023

Technology | Brand | Manufacturing

COMPUTIME GROUP LIMITED
金寶通集團有限公司*

(Incorporated in the Cayman Islands with limited liability)
(Stock Code: 320)

*For identification purposes only

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About the Report

This Environmental, Social and Governance ("ESG") Report (the "Report") is published by Computime Group Limited ("Computime", the "Company", "we", "us", or "our"), disclosing its management approach and performance in environmental and social aspects of the Company and its subsidiaries (collectively, the "Group"). The Report, which is published in both English and Chinese, is an integral part of our annual reporting and should be read in conjunction with our annual report for the year ended 31 March 2023, in particular the Management Discussion and Analysis section and Corporate Governance Report contained therein. If there is any discrepancy between the two versions, the English version shall prevail.

Reporting Guidelines and Principles

This Report has been prepared in accordance with the Global Reporting Initiative ("GRI") Sustainability Reporting Standards and follows ESG Reporting Guide set out in Appendix 27 to the Rules governing the Listing of Securities ("Listing Rules") on The Stock Exchange of Hong Kong Limited ("HKEX" or the "Stock Exchange") and the actual situation of Computime. The Company's sustainability initiatives, where applicable, align with the United Nations Sustainable Development Goals ("UNSDGs") and the 10 principles of the United Nations Global Compact.

In the process of preparation of this Report, we have followed the Reporting Principles as recommended by GRI and as set out in the HKEX ESG Reporting Guide to define the report content and to ensure the quality of information presented, including:

Materiality:	The interests of stakeholders and broader economic, social or environmental topics raised by stakeholders have been taken into account in defining material topics.
Quantitative:	The Report indicates which data have been estimated, and the underlying assumptions and techniques used for the estimation, or where that information can be found.
Balance:	The information in this Report is presented in a format that allows users to see positive and negative trends in performance on a year-to-year basis.
Consistency:	The Report and its information can be compared on a year-to-year basis. Any significant variation between reporting periods can be identified and explained.
Stakeholder Inclusiveness:	The Report draws upon the outcomes of any stakeholder engagement processes undertaken specifically for the report.
Sustainability Context:	The Report describes how sustainability topics relate to its long-term strategy, risks, opportunities, and goals including in its value chain.
Completeness:	The Report includes all significant impacts in the reporting period and provides reasonable estimates of significant future impacts.
Accuracy:	The Report contains accurate quantitative and qualitative data to allow an assessment of our impact.
Clarity:	The Report avoids excessive and unnecessary detail and contains the level of information required by stakeholders.
Comparability:	The Report and its information can be compared on an annual basis due to its consistent reporting manner.
Timeliness:	The Report is disclosed on a regular schedule and is accessible in time for readers to make decisions.
Verifiability:	The Report provides clear explanations with reliable evidence to enhance the accuracy of the reported information.

About the Report (continued)

Reporting Boundary and Period

Unless otherwise stated, the social data in the Report covers the entire Group. The environmental data in the Report covers the business operations of the Group located in Hong Kong, Shenzhen in China, Malaysia and overseas offices in United Kingdom ("UK"), European countries including Germany, Denmark and Romania, Ohio and Illinois in the United States of America ("USA")[1,2]. In determining our environmental data reporting boundary, operating offices and production facilities with fixed assets exceeding HK$250,000 are selected.

The reporting period is for the year ended 31 March 2023 (the "Year" or "FY2023"). There have been no significant changes in the Group's major business framework and no significant restatements of data were made during the Year.

Board Approval

This Report has been reviewed and confirmed by the management team and was approved by the Board of Directors ("the Board") on 29 June 2023.

Feedback

The information and data collection are contributed by various corporate functions and subsidiaries across the Group. We have established a mechanism for summarising data and information, conducting regular reviews on the data and information. Nevertheless, we recognise the potential shortcomings of our reporting process and strive to enhance our work on disclosure. Your comments and idea are appreciated and will help us to improve our work and performance continuously. You may contact us at:

Address: 6/F, Building 20E, Phase 3, Hong Kong Science Park, 20 Science Park East Avenue, Shatin, New Territories, Hong Kong

Tel: (852) 2260 0300
Fax: (852) 2790 3996
Email: ir@computime.com

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1 *During the Year, Braeburn Systems LLC ("Braeburn") became a subsidiary of the Group. Braeburn is located in Illinois, USA. The quantitative environmental and social metrics of Braeburn is included in the Report.*

2 *Due to variations in legal requirements across regions where the Group operates, certain quantitative indicators have not yet been used for reporting ESG performance of some of our subsidiaries. The Company will continue to ensure that these indicators are included in a single set of unified and standardised statistics in our future ESG reports.*

Message from Chairman and CEO

Dear Stakeholders,

This Year has been a period of steady progress and meaningful change as we prioritise ESG factors to pursue long-term, sustainable growth.

Our commitment to ESG is a strategic imperative and a reflection of our core values. As a technology, brand and manufacturing company, we strive to create a positive impact on the communities we serve, the environment we inhabit, and the lives of our stakeholders. Integrating ESG considerations into our decision-making processes is crucial to building a resilient, responsible, and prosperous future. This approach ensures that we make well-informed choices that consider the long-term impacts of our actions on the environment, society, and corporate governance aspects.

At Computime, under the guidance of the ESG Management Committee, we are committed to strengthening climate resilience by embedding ESG practices into our business operations. In response to the Chinese national goal of reaching the carbon peak before 2030 and achieving carbon neutrality by 2060, as well as the Government's net-zero goal outlined in Hong Kong's Climate Action Plan, we have formulated roadmaps and strategies with clearly defined goals, targets and commitments to deliver long-term sustainable value for our customers, shareholders, employees and communities in which we operate in. Our sound environmental and social goals align with the UNSDGs, as demonstrated clearly in this Report.

We are dedicated to creating innovative green technologies and products that focus on smart and sustainable living, to achieve net-zero homes for everyone. Our core technologies, such as the Internet of Things ("IoT")/Sensor, Cloud/Platform as a Service ("PaaS"), Human Machine Interface ("HMI"), Artificial Intelligence ("AI"), and Machine Learning ("ML"), enable us to develop product platforms including electrical vehicle ("EV") chargers, AI climate control and new form factor thermostats. With a diverse team of engineers and numerous projects under our belt, we actively contribute to the global effort to protect the environment for future generations.

Recognising the importance of a circular manufacturing operation, we minimise waste, maximise resource efficiency, and reduce our ecological footprint. As part of our global growth strategy, we prioritise the incorporation of energy-saving and resource-efficient technologies and products. We leverage our expertise and unwavering commitment to sustainability to consistently strive for a positive impact on the world. Our efforts contribute to fostering a more sustainable future, ensuring that both present and future generations can thrive.

The well-being and development of our employees are central to our success as a company. We believe in creating an inclusive work environment that fosters diversity, equity, and respect for all employees. We prioritise our employees' growth by providing diversified opportunities for professional development and offering extensive training programs. This investment in our workforce enables them to reach their full potential, fostering a culture of continuous learning and improvement. Additionally, we actively promote employee engagement through regular communication, feedback channels, and team-building activities, ensuring our employees feel valued and connected to the Group's mission and values. This comprehensive approach benefits our workforce and enables us to better serve our customers, communities, and other stakeholders.

Message from Chairman and CEO (continued)

At Computime, we understand the importance of good corporate governance in maintaining our stakeholders' trust and ensuring our business's long-term success. We are committed to adhering to all applicable laws and regulations in every jurisdiction we operate. Our governance practices are designed to promote transparency, accountability, and ethical conduct in all business operations. We strive to build and maintain strong relationships with our stakeholders by upholding these principles, which in turn contribute to a more sustainable and responsible business landscape. Our commitment to these values fosters trust and collaboration, paving the way for long-term success and shared growth.

We are encouraged by the strides we have taken in furthering our ESG initiatives and remain dedicated to ongoing enhancement in all facets of our business. Our focus on environmental stewardship, social responsibility, and good governance will drive our Company's success and contribute to a brighter, more sustainable future for all.

Moving forward, we constantly innovate to implement ESG strategies into our business and promote smart and sustainable living. On behalf of the Board, I would like to express my sincere gratitude to all our stakeholders for their unwavering dedication. I am confident that we will continue to play a leading role in shaping a more sustainable future for our industry and communities. Thank you for supporting us on our sustainability journey.

By Order of the Board
AUYANG Pak Hong Bernard
Chairman, Chief Executive Officer and Executive Director
Hong Kong, 29 June 2023

About Computime

Our Business Overview

Computime Group Limited, established in 1974 and listed on the Stock Exchange since 2006, has grown to become a leading technology, brand, and manufacturing solutions specialist. The Group continues to innovate and contribute to the advancement of modern life with a strong focus on promoting smart and sustainable living. We focus on developing products and ecosystems to enable net-zero lifestyles, investing in Research and Development ("R&D") areas like IoT, Cloud, Connectivity, HMI, AI, and ML. Our versatile product platform includes EV chargers, smart irrigation, robotics, professional security, AI climate control, and innovative thermostats.

We advance smart and sustainable living businesses through its two key operating segments, Control Solutions and Branded Business. Computime has a diversified global footprint, with offices, R&D centres, and manufacturing facilities spanning 16 locations in Asia, North America, and Europe.

Control Solutions

Control Solutions are in the technology and manufacturing arena to provide Original Equipment Manufacturer ("OEM") and Original Design Manufacturer ("ODM") solutions to the commercial, industrial, and consumer markets. Our focus includes key segments such as Appliance Controls, Heat Ventilation and Air Conditioning ("HVAC"), Home and Industrial Controls, and Medical and Wellness Products.

Branded Business

Branded Business offers smart home, energy efficient, and environmental control products and ecosystems to professional installers, property developers, utility companies and wholesalers under our house brands in Salus and Braeburn.

In addition, Computime has a business to customer ("B2C") arm - Computime Brands. This new venture focuses on providing smart home solutions, nursery products, and security devices to provide brand solutions and retail customers.

Our Vision, Mission and Core Values

From ideation to research and development, from production to delivery, Computime has a vision of advancing and enabling smart and sustainable living for everyone through connected homes and buildings, evolving robotic automation, and innovating renewable energy and water saving technology.

Driven by our mission of universalizing smart and sustainable living through technologies, products, and manufacturing solutions, Computime strives to embed sustainability in its products and services. Upholding our core values as part of the Company's corporate culture, we strive to balance stakeholders' interest when pursuing our business's long-term success.

About Computime (continued)

Sustainability Performance Highlights

Environmental			
Received the Certified and Sliver Label in Low Carbon Manufacturing Programme ("LCMP") organised by World Wide Fund for Nature ("WWF")	Implemented the Green Office Initiative to raise the environmental awareness of our employees worldwide	-4.3% Scope 1 and 2 GHG Emission against our baseline set in 2020	Achieved -37.89% reduction in water consumption intensity against our baseline set in 2020
Social			
HK$233,000 Community Donation	100% new suppliers screened with both environmental and social criteria	>17 average training hours per employee	Zero work-related fatality over the past 7 years
Governance			
Continue to support the UN Global Compact and meet our sustainability goals by adhering to its ten principles	Performed stakeholder engagement and materiality assessment to update materiality matrix	As at 31 March 2023, cybersecurity rating score improved from 730 to 866, as graded by UpGuard.	Maintained 100% conflict mineral free in global sourcing with 870 partners worldwide

Our Sustainability Approach

At Computime, we are dedicated to achieving global sustainability goals through our unique industry experience, priorities, and targeted ESG initiatives. We have strengthened our sustainability governance by continually enhancing and improving our sustainability framework and strategic pillars. This has guided us in operating as a sustainable and responsible company to bring positive impacts to society and the environment.

ESG Governance

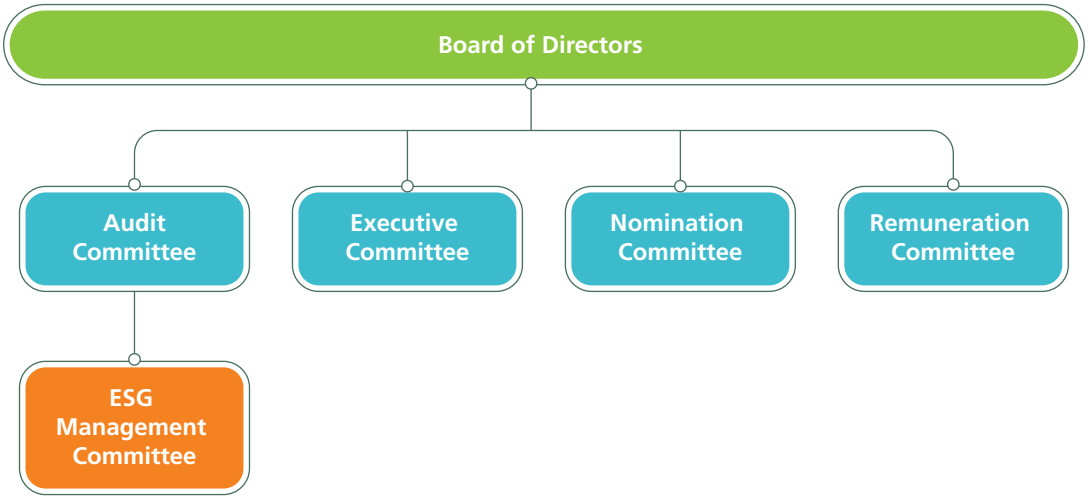
We are committed to maintaining a strong level of corporate governance throughout our ESG journey, ensuring the protection of the interests of our customers, shareholders, employees, and other stakeholders.

The Board is the highest governance body that bears overall responsibility for Computime's ESG matters. In order to achieve sustainable governance in the long run, the Board has put in place four Board Committees, namely the Executive Committee, the Audit Committee, the Nomination Committee and the Remuneration Committee, each of which has defined terms of reference. We strive to enhance transparency, accountability, and effective management of sustainability issues by adopting an ESG governance and risk management approach that aligns with international and local best practices.

The ESG Management Committee is a sub-committee of the Audit Committee, comprising the Group's Chairman and Chief Executive Officer ("CEO"), Chief Operating Officer, Vice President of Global Human Resources and Company Secretary. The ESG Management Committee established our annual priorities, and monitored the progress and actions during monthly meetings. The Board has delegated the ESG Management Committee to provide vision and strategic direction to ensure a balanced approach is taken across environmental, social, and governance issues. The ESG Management Committee also serves as an advisory body to the Board, providing suggestions for the development and implementation of ESG initiatives. Besides, it also provides guidance, tracks progress towards sustainability goals, engages with stakeholders to ensure alignment with our objectives, and stays up to date with the latest ESG trends and developments. The ESG Management Committee conducts monthly reviews on our sustainability strategies and improvement activities, assesses our sustainability goals and targets, and monitors performance progress. The Board, with support from the ESG Management Committee, is responsible for reviewing material ESG topics and managing ESG risks, including climate-related risks, as well as monitoring progress on improving ESG-related targets.

Throughout the Year, the Audit Committee and ESG Management Committee have conducted three meetings to review our sustainability strategies, policies, performance and activities.

ESG Governance Structure



Our Sustainability Approach (continued)

Roles and responsibilities:

Highest Governance Body	
The Board	• The Chairman and CEO and the Board oversee the execution of the Company's sustainability strategy as part of their oversight of business strategies and budgets, internal control and risk management systems • Reviews the Group's ESG performance and approves the ESG Report
Board Committees	
Executive Committee	• Assist the Board in discussing and making decisions on issues/matters relating to the Group's day-to-day management and operations • Monitor the execution of the Company's strategic plans and operations of all business units of the Group • Review and update the challenges of major business activities and project investment of the Group, determine the setting of management targets, examine major investments and to monitor trading and management performance and its supervision
Audit Committee	• Review the financial information and reports of the Group and consider any significant or unusual items raised by the financial officers of the Group or external auditor before submission to the Board • Review the relationship with and the terms of appointment of the external auditor and making the relevant recommendation to the Board • Review the Company's financial reporting system, internal control system and risk management system
Nomination Committee	• Review and give recommendation on the composition of the Board, formulate relevant procedures for nomination and appointment of directors of the Company ("Directors") • Identify qualified individuals to become members of the Board • Monitor the appointment and succession planning of Directors, and assess the independence of the independent non-executive directors of the Company • Review the Board Diversity Policy and recommend revisions to the Board
Remuneration Committee	• Make recommendations to the Board on the Company's remuneration policy and structure for directors and senior management and the establishment of a formal and transparent procedure for developing such remuneration policy and structure to ensure that no Director or any of his/her associates will participate in deciding his/her own remuneration • Make recommendations on the remuneration packages of executive directors and senior management of the Group • Review and approve performance-based remuneration by reference to corporate goals and objectives

Our Sustainability Approach (continued)

Sub-committee of the Audit Committee

ESG Management Committee

- Development and Implementation of the ESG vision, strategy and policies
- Funding of ESG Initiatives (e.g. Charity Donations)
- External ESG communications

The Group is committed to complying with all relevant business operation laws and regulations through the implementation of preventive, monitoring, and controlling measures. During the Year, the Group has adhered to all code provisions and have adopted the best-recommended practices outlined in the Corporate Governance Code, with the exception of code provision C.2.1 set out in Appendix 14 of the Listing Rules. This provision calls for the separation of the roles of chairman and chief executive, which is not currently the case for our Group. Our Chairman and CEO, Mr. AUYANG Pak Hong Bernard, is a highly experienced professional responsible for the overall corporate strategies, planning, and management of the Group. The Board has determined that vesting the roles of Chairman and CEO in a single individual is beneficial to the Group's business prospects and consistent leadership. Despite this, we ensure a balance of power and authority through the operation of the Board and the senior management, which consists of experienced and high-calibre individuals. We also offer regular training sessions and quarterly regulatory updates to our directors.

Furthermore, our ESG initiatives are carefully planned and executed by a team of experts from various key corporate functions and supporting teams. These responsible functions include Engineering, Procurement, Operations, Human Resources and Administration, Legal and Corporate Affairs in Finance. These teams work together to ensure that all ESG initiatives are carried out efficiently and effectively. They allocate the necessary resources, keep stakeholders informed, and monitor progress to ensure timely completion of all initiatives during our sustainability journey.

Our Sustainability Strategy

Computime's sustainability approach is guided by its internal policies and development strategies. We believe that people's quality of life could be enhanced through technology and innovation. As a global corporation that conducts businesses in a socially responsible and ethical manner, our technologies and products create long-term value not just for our business, but for the community as a whole. Our sustainability strategy is centred on three core pillars that encapsulate environmental, social, and governance issues of utmost impact to the Company.

Our Sustainability Approach (continued)

Responding to Global Sustainable Development

The UNSDGs were adopted in September 2015 by the United Nations General Assembly as a means of mobilising the efforts of the international community to create a sustainable world through engagement in activities related to community outreach, environmental preservation, and inclusive economic growth. There are 17 targets set to achieve by 2030. As a responsible corporate citizen, Computime strives to promote the UNSDGs through its business operations. We have identified the SDGs that are most relevant to our business development and sustainability strategies. During the Year, a range of activities and initiatives have been implemented based on these goals.

Our Sustainability Approach (continued)

UNSDGs	Targets	Contributions in FY2023
	Target 3.8 – Achieve universal health coverage	• Raise employees' health awareness through educational sessions • Medical insurance coverage for employees in Hong Kong
	Target 4.1 – Ensure all girls and boys receive quality education **Target 4.4 –** Upskill individuals for employment, decent jobs and entrepreneurship	• 100% employees trained • NextGen Program for the middle management
	Target 7.1 – Universal access to modern energy **Target 7.3 –** Improve energy efficiency **Target 7.a –** Promote investment in clean energy technology	• Utilised sustainable technologies in the design and manufacturing of green products • Enhanced energy efficiency through the waste heat recovery from air compressor and the reactive power compensation • Implemented various energy-saving measures in factories and offices
	Target 8.6 – Promote youth employment and training **Target 8.7 –** End child labour in all its forms **Target 8.8 –** Protect labour rights and promote safe and secure working environments for all workers	• Management Trainee/Intern Programme for young talents • Committed to the Modern Slavery Act 2015 • Complied with the International Labour Organisation Convention and the Provisions on Prohibition of Using Child Labour
	Target 9.5 – Enhance scientific research, upgrade technological capabilities	• 154 patents granted with 83 patents in application • Over 500 electronics, software and mechanical engineers and technicians worldwide

Our Sustainability Approach (continued)

UNSDGs	Targets	Contributions in FY2023
	Target 10.3 – Ensure equal opportunity and reduce inequalities of outcome	• Internal Human Rights Policy in place to ensure equal opportunities • Embraced diversity and inclusion in the workplace
	Target 12.2 – Achieve sustainable management and efficient use of natural resources **Target 12.4 –** Achieve environmentally sound management of chemicals and all wastes throughout their life cycles **Target 12.5 –** Substantially reduce waste generation through prevention, reduction, recycling and reuse **Target 12.7 –** Promote public procurement practices that are sustainable	• 110,000 tonnes of wastewater reused through wastewater treatment in the past three years • Effective anti-seepage measures have been implemented in the hazardous warehouse partnering with a third-party for proper disposal • Implemented Smart Meters and Rainwater Recovery Systems • 100% new suppliers screened with both environmental and social criteria • Implemented green procurement policies
	Target 13.1 – Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in countries with business operations **Target 13.2 –** Integrate climate change measures into policy and planning **Target 13.3 –** Improve climate change education	• Identified climate-related risks and opportunities • Established Risk Management Mechanisms • Implemented the Green Office Initiatives for environmental awareness • Received "Silver" and "Certified" certificates of LCMP organised by WWF
	Target 16.5 – Substantially reduce corruption and bribery in all forms	• Internal Code of Conduct in place to ensure business conduct • Complied with the Anti-Money Laundering and Counter-Terrorist Financing Policy

Our Sustainability Approach (continued)

We have internally established an ESG roadmap with short-term, medium-term and long-term targets by 2030 to better integrate our sustainability strategy into our business operations. Through this roadmap, we mainly focus on our commitments and targets that steer our activities and enable our stakeholders to measure and hold us accountable for our performance.

Environmental Pillar:

Waste & Pollution	Resource Conservation	Greenhouse Gas ("GHG") Emission	Climate Change
• Ensure the used plastic packaging is fully reusable, recyclable or compostable • Minimise & recycle packaging materials & waste and wooden pallet waste • Reduce single use plastic throughout the Company • 5R: refuse, reduce, reuse, repurpose, recycle	• Efficient use of water & ensure product regulatory compliance and stewardship • Establish energy management system for energy conservation • Explore circular manufacturing potential • Circular economy in manufacturing	• Establish climate resilience policies across the supply chain to achieve carbon neutrality targets • Partnership with suppliers committed to sustainable and carbon reduction practices • Installation of solar panels for factories and appropriate facilities	• Foster corporate culture of climate conscious behaviour and accountability • Innovate sustainable product development and invest in Green tech development • Maintain ISO14001 certification standard

Social Pillar:

Local Community	Training & Education	Health & Safety	Employee Relations/Diversity
• Define community program focus • Promote employee volunteerism • Donation, sponsorship and scholarship	• Promote and deliver company culture • MT/NextGen programs • Versatile global e-learning platforms	• Safe working condition • Employee health programs (COVID & flu vaccine) • Employee wellness programs facilities	• Employee engagement programs (Portal, Newsletter, Townhall meeting) • Diversity & inclusion in workplace and Women in STEM

Governance Pillar:

Compliance	Business Ethics	Product Innovation	Privacy Protection and Data Security
• Observe the local regulations in which we operate in • Transparency in tax and accounting practices in different jurisdictions • Ensure evidence-based ethical and social compliance to improve resilience in supply chain	• Zero tolerance approach on corruption and bribery • Enhancement of Code of Conduct and Whistleblowing Policy • Maintain transparent accounting practices, compliance, corporate governance and risk management • Risk and Crisis Management	• Achieve energy efficiency through product innovation • Promote resource circulation across our business operations • Improve productivity through acquiring cost-effective technologies	• Enhance cybersecurity measures to improve digital responsibility • Advance customers' convenience based on data • Earn customers' trust by ensuring data protection and transparent use of personal information

Our Sustainability Approach (continued)

Stakeholder Engagement and Materiality Assessment

The Group acknowledges the importance of stakeholder communications. We have regularly engaged with our stakeholders through various communication channels to develop sustainability strategies in response to the stakeholders' concerns and expectations. This has helped us continuously improve our long-term environmental, social, and governance strategies and performance. Valuable feedback from both internal and external stakeholders is taken into consideration when we are developing our ESG strategy, policies, practices, and target setting.

The Group conducts a materiality assessment on an annual basis. Through a range of communications channels, we engage with our stakeholders including customers, employees, investors, suppliers and subcontractors to that have a significant impact on and are impacted by or have a vested interest in our operations and how our operations have a substantive influence on their decision-making process.

Stakeholder group	Topics concerned	Communication channels
Customers	• Customer service and satisfaction • Innovation management • Computime's advantages in the industry • Product quality control • Product eco-friendly innovation • Data Security and Privacy Protection • Business ethics	• Customer satisfaction surveys • Quality assessment meetings • Products training workshops • Customer services hotline and email
Employees	• Employee benefits • Talent management • Training and education • Occupational safety and health • Career development	• Employee communication meetings • Employee satisfaction surveys • All-employee email announcements • Internal newsletter • Internal trainings
Investors	• Computime's advantages in the industry • Future growth potential • Continuous improvement of profitability • Corporate strategy • R&D goals and progress • Business ethics • Compliance with laws and regulations	• Annual general meeting • Annual report • Interim report • ESG report • Communication via phone calls and emails • Company website
Suppliers	• Quality, price, delivery, service • Supplier chain management • Business ethics • Data Security and Privacy Protection • Compliance with laws and regulations • Business ethics	• Ratings and on-site review • Audits for suppliers • Supplier surveys • Business review meetings

Our Sustainability Approach (continued)

Stakeholder group	Topics concerned	Communication channels
Community	• Waste control and pollution prevention • Environmental protection • Employee health and safety • Compliance with laws and regulations	• On-site visits • Regular meetings • Corporate website
Regulatory Bodies	• Compliance with laws and regulations • ESG risks • Business ethics	• Annual Report • Corporate website
Environmental NGOs	• Environmental compliance • GHG emissions • Effluent and waste	• ESG Report • Corporate website

Materiality Assessment

Materiality assessment provides valuable insight by identifying and prioritising sustainability topics relevant to the Group's business development and stakeholders. The four-step approach is summarised as follows:

1 *Step 1:* **Identification**

Referencing regulatory requirements, international reporting frameworks, market best practices, sustainability trends, we have identified a list of 21 sustainability topics after reviewing, renaming and regrouping the 34 material topics from the prior years.

The topics are categorised into three different areas for materiality assessment.

2 *Step 2:* **Prioritisation**

Through various engagement channels such as online surveys, we have gathered feedback from stakeholders to understand their views on the list of sustainability topics.

A prioritised list of material topics was developed based on the stakeholders' feedback.

3 *Step 3:* **Validation**

The management has reviewed and validated the list of material topics for reporting and making response correspondingly.

4 *Step 4:* **Review and Reporting**

The Group will continue to review the assessment and reporting approach and identify gaps for improvement.

Our Sustainability Approach (continued)

The findings of the materiality assessment have been plotted in a materiality matrix, based on importance of issues to both internal and external stakeholders, and against their impact to the environment, society and economy. The list of material topics reflects the most significant risks and opportunities that Computime is facing. The results of the materiality assessment were presented to the Board and were validated and approved. Our efforts in all material areas are addressed within this Report.

Materiality Matrix

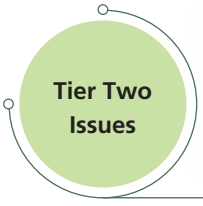
Our Sustainability Approach (continued)

Tier One Issues	Tier Two Issues	Tier Three Issues
1 Laws and Regulations Compliance	7 Energy Efficiency and Greenhouse Gas Emissions	6 Conflict Minerals
2 Business Ethics and Anti-Corruption	9 Air Emission Management	8 Climate Change
3 Cyber Security and Data Privacy Protection	10 Water Consumption and Conservation	11 Waste Management
4 Product Innovation and Intellectual Property	12 Chemical Management	16 Stakeholder Communications
5 Product and Services Quality	13 Green Products Development	18 Diversity, Inclusion and Equal Opportunities
15 Labour Practices and Human Rights	14 Talent Attraction, Retention and Development	20 Responsible Supply Chain Management
17 Occupational Health and Safety	19 Customer Wellbeing, Health and Safety	21 Community Investment

Material Topics

Most material issues due to their material impact on the Environment and Society and Enterprise Value of Computime.

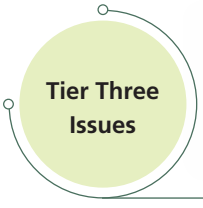
These matters are closely related to Computime's business model and therefore must be included in the Company business strategy and targets.



Moderate Topics

Issues that have moderate impact on the Environment and Society and Enterprise Value of Computime.

These issues are being addressed through Computime's policies, ESG target setting and risk management.



Monitored Topics

Issues that have limited impact which are related to emerging issues from regulatory framework which Computime reports on.

These issues are being addressed through compliance, supervision and from an ongoing management perspective.

Environmental Sustainability

To create a sustainable future for all, Computime is committed to integrating environmentally responsible practices into its business operations and taking an active role in managing its ecological footprint. Continuing to support the UNSDGs, we have stepped up our efforts in green product innovation and development, decarbonisation and resource-efficient initiatives.

Environmental Management

At Computime, all of our production factories in Mainland China have attained ISO 14001:2015 Environmental Management System Certification, which comprises policies and procedures to manage the environmental performance of manufacturing operations. The Group's Environmental Policy is also in place and acts as the foundation of guidelines for environment-friendly operations while producing high-quality products and services.

Computime's Environmental Policy

Complying with local laws and regulations, and customers' environmental requirements, the Group is committed to safeguarding the environment, conserve resources, reduce energy consumption, and promote resource recovery and recycling, controlling pollution and dangerous sources, and reducing or eliminating emissions of pollutants and any kinds of accidents.

We strive to ensure effective operation of the environmental management system and continuously improve the performance and promote environmental knowledge to company personnel and raise awareness of environmental protection.

The Green Office Initiative was also introduced during the Year, covering energy conservation, water conservation, waste reduction, recycling, and going paperless in the office. As part of the policy, we wish to motivate our employees to contribute to creating a more sustainable and eco-friendlier workspace.

As a responsible entity, we prioritise meeting all environmental requirements to ensure compliance and protect the planet. The "Environmental Scope Identification and Evaluation Management Procedures" and the "Accident Management Procedures" are put in place, covering both our internal operations and our suppliers' businesses. By utilising the management systems and environmental policies, we are able to identify environmental dimensions of our business activities more effectively. For example, we can identify areas that cause significant impact to the environment, and provide prompt response to ecological emergencies, such as chemical spills and environmental discharges exceeding standard limits. Besides, the procedure also provides a sound governance structure, covering engineering, human resources, production department and other related departments. Management representatives at all levels are responsible for environmentally sustainable development.

Every year, we review and update the Register of Legal and Other Requirements in accordance with the ISO 14001 Standards.

Environmental Sustainability (continued)

Our Environmental Targets

By upholding our commitment to improving environmental sustainability to reduce the carbon footprint or wasteful practices, we have developed quantitative environmental goals and reduction targets to strengthen energy and emission management, maintain compliance obligations, and enhance the Group's resilience to climate risk across the supply chain. Our approach to monitoring the environment involves collecting and analysing quantitative data using internationally recognised calculation methods and baseline assessments. By doing so, we have established specific environmental indicators to guide our actions. To reach our environmental goals, we have established a schedule for gathering relevant data, created plans for reducing and monitoring our impact, and delegated responsibilities to specific departments and corporate functions.

The Group has made a firm commitment to minimising its impact on the environment by specifically targeting four key areas: electricity consumption, GHG emissions, water consumption and general waste[3]. We have established reduction targets and developed action plans with clear objectives for each of these areas. Throughout the year, we closely monitor the implementation of these plans and track our progress towards achieving our goals.

Environmental Targets	Base Year	Baseline	Target Year	Target Type	Reduction Target
Electricity Consumption	2020	30,781 MWh	2025	Absolute	**-5%**
GHG Emission (Scope 1 and 2)	2020	26,397 tCO_2e	2025	Absolute	**-5%**
Water Consumption[4]	2020	89.33m^3/ HKD'000,000 revenue	2025	Intensity	**-4%**
General waste generation[5]	2020	369.25 tonnes	2025	Absolute	**-5%**

[3] *General waste includes the waste stream of any non-hazardous wastes generated during the production of manufacturing operations, office operations along the supply chain that is subject to any particular waste management approach and disposed of via municipal services or recycling service providers to be sorted out to be reused, recycled, or composted, instead of being incinerated or buried in a landfill as a way of waste diversion.*

[4] *The figure in FY2018 ESG Report covers manufacturing sites in China only. Operation sites excluded are offices in Hong Kong and Europe, and research centres based in the USA and China. Compared to the manufacturing sites in China, the water consumption at these excluded sites is considered insignificant. Therefore, 2020 is chosen as the base year for the water consumption reduction targets.*

[5] *The baseline figure in FY2020 ESG Report covers manufacturing sites in China and Malaysia only. Operation sites excluded are offices in Hong Kong and Europe, and research centres based in the USA and China. Compared to the manufacturing sites in China and Malaysia, the general waste generation at these excluded sites is considered insignificant. However, the general waste figures from these operation sites will be collected and collated together with the waste recovery amount to be monitored in order to further fulfil the disclosure obligation and also explore the Scope 3 emissions figures for additional emissions reduction target contribution due to alignment with customers carbon neutrality progress. Therefore, 2020 is chosen as the base year for the general waste reduction targets.*

Environmental Sustainability (continued)

Throughout the Year, the Group has successfully decreased Scope 1 and Scope 2 GHG emissions by 4.3% and lowered water consumption intensity by 37.89% compared to our baseline in 2020. However, electricity consumption and general waste have both risen by 4% and 227% respectively, in contrast to our 2020 baseline. Nevertheless, the Group remains dedicated to taking proactive environmental measures to reduce electricity consumption and manage general waste, and work towards a sustainable future.

Responding to Climate Change

Climate change has been a growing concern for businesses across the globe, and we are aware of climate-related risks that we are exposed to, including physical risks and transition risks, as well as their potential financial impacts brought by these risks. In response to the Hong Kong's Climate Action Plan 2050, the Group has aligned its climate-related disclosure with reference to the recommendations of the Task Force on Climate-Related Financial Disclosures, which aligns with positions taken by relevant industry associations and the industry best practices. We also closely engage with our stakeholders and actively participate in various professional associations to address climate change issues.

Governance

The Board oversees the Group's sustainability agenda, including climate change issues, as part of its business strategy and risk management oversight. A regular report to the Board is provided by the ESG Management Committee, which is responsible for identifying and assessing climate-related risks and opportunities.

Identification of Climate-related Risks and Opportunities

As a responsible corporate, the Group ensures sustainable operations by closely monitoring national policies for climate change and proactively assessing its own climate change risks. Our business operations have been analysed, and the following risks related to climate change have been identified.

Environmental Sustainability (continued)

Risk Categories	Risk Type	Risk Description	Potential Financial Impacts
Physical risks[6]	Acute	• Increased frequency of occurrence of severe and extreme weather events (e.g. typhoons, floods and storms) may impact the Group's operations	• Increase in operating costs: Additional energy consumption and employees' absence • Decrease in product sales: Lower quality of products caused by abnormal operations or lock down of production facilities
	Chronic	• Rising sea level and increased frequency of extreme rainfalls may affect work in regions where the Group operates	• Decrease in revenue: Lower productivity resulting from production suspension • Increase in repair and replacement costs: The breakdown and even damage of facilities
Transition risks	Policy and Legal	• Development of carbon pricing mechanisms in countries where the Group operates will bring in the risk of increased cost of unavoidable GHG emissions	• Increase in operating costs • Decease in demand for products and services
		• Enhanced disclosure obligations, including disclosure of information relating to GHG emissions and actions taken to reduce such emissions in a responsible manner in its ESG report using the approaches of mitigation and adaptation	• Increase in front-end costs to adopt/ deploy new operating practices and processes • Decrease in demand for goods and services

[6] *Physical risks are identified under RCP8.5 scenario which refers to the baseline scenario in the absence of climate change policy interventions.*

Environmental Sustainability (continued)

Risk Categories	Risk Type	Risk Description	Potential Financial Impacts
	Technology	• Substitution of existing products and services with lower emissions options	• Decrease in value of assets • Write-offs and early retirement of existing assets • Increase in costs: Preliminary R&D expenditure and capital expenditure for new and alternative technologies
		• The timing of technology development and deployment and the uncertainty of results regarding the transition to lower emissions technology will affect the returns of the Group's technology related investments	• Decrease in investment capital
	Market	• Changes in customer behaviour such as preferring more environmentally friendly products will bring rising demand for eco-friendly materials	• Decrease in investment capital
		• Frequent extreme weather events may bring pressure to the supply chain	• Increase in the cost of raw materials
	Reputation	• The failure to offer effective feedback to different stakeholders (including consumers, investors and the government) may affect the Group's reputation	• Decrease in investment capital

Environmental Sustainability (continued)

Climate-related Opportunities

Although climate change poses various physical and transitional risks to our operations and presence, there is also a chance for us to seize new opportunities in our markets by addressing the issue appropriately. One of the significant benefits for corporations is the opportunity to tap into new markets.

As customer demand for sustainable, green, and low-carbon products grows, Computime recognises the potential market potential for eco-friendly products and innovative smart solutions worldwide. This can lead to both direct revenue gains and a positive impact on our ecosystem.

Climate Risk Management

The Group has developed relevant measures to address and mitigate the impacts of climate change risks. To improve our adaptability and resilience, we have implemented various measures, including the Business Resumption Plan. Additionally, we conduct regular flood and typhoon drills to equip our employees with essential emergency management skills.

In order to protect our Company's production and operations from the physical damage caused by disasters, our Shenzhen factories underwent a thorough on-site survey for typhoon and flood prevention and control by our insurer. We have carefully implemented the preventive measures recommended by the insurer, which include installing a waterproofing system with a basement suction pump and increasing the number of dust bags.

Risk Management Mechanism	Plans and Procedures
Business Resumption Plan ("BRP")	• Establish precautionary measures related to floods and typhoons such as maintenance of drainage system • Set up a Business Recovery Team and specify its responsibilities • Perform BRP test at least on a yearly basis through an unannounced drill • Outline resumption plan for different departments
Flood and Typhoon Prevention Manual	• Strengthen risk assessment, flood control inspection and emergency response capacity building • Adopt targeted flood prevention measures to improve corporate anti-risk capacity • Carry out rescue work in a timely manner to effectively avoid expansion of losses and resume production and operation as soon as possible
Warning and Prevention Strategies on Typhoon and Heavy Rain	• Formulate preparatory measures, temporary measures and recovery measures • Set up a typhoon emergency response team • Provide guidelines on factory management, protection of buildings and structures, emergency equipment, etc.

Environmental Sustainability (continued)

Reducing Carbon Footprint

At Computime, we recognise the significance of improving energy efficiency and minimising our carbon footprint in our day-to-day business operations. Our factory Environmental, Health, Safety ("EHS") team is responsible for executing energy management plans and inspecting and maintaining energy-consuming equipment regularly to ensure optimal energy efficiency. We have proactively implemented various energy conservation and emissions reduction initiatives in response to the policies and regulations of the regions and countries we operate in.

During the Year, we continue to have retrofits to reduce energy consumption in our Shenzhen factories. One of these retrofits includes installing a Waste Heat Recovery from air compressor, which accounts for approximately 10-35% of total electricity consumption. The heat recovery system utilises high-temperature oil and gas heat energy to exchange heat energy during air compressor operation, improving its operating conditions while collecting the generated heat energy. By doing so, we can increase heat utilisation efficiency and provide 60 tonnes of reclaimed hot water at 55°C to 60°C daily for the staff dormitory.

Another technology we've implemented is reactive power compensation, which improves the power factor of the power supply system, reduces the loss of power supply transformers and transmission lines, increases power supply efficiency, and improves the overall power supply environment. In our Shenzhen factories, there are approximately RMB10,000 of monthly savings thanks to this technology.

During the Year, we continued to complete the carbon emission independent verification and preliminary compliance work for Carbon Trading System in China following the applicable regulation of Chinese Emission Allowances in Shenzhen's pilot scheme to maintain the carbon emission target under the government's quota each year in Shenzhen. Besides, our factories in Malaysia have taken several energy-saving measures to reduce energy consumption. These measures include the reduction of non-essential lighting, installation of automatic sensing lights, and decreased use of split air conditioning units. As a result, our efforts have led to a significant reduction of 70,000 kWh of energy consumed annually.

WWF's Low Carbon Manufacturing Programme

Low Carbon Manufacturing Programme organised by WWF aims to reduce the carbon emissions generated by manufacturing facilities and develop environmental social governance for manufacturers. As an innovative and sustainable living solutions provider, Computime do recognise the increasing significance of low-carbon manufacturing practices, both from a consumer perspective and for our partners.

During the Year, two of our subsidiaries, Computime Control Devices Manufacturing (Shenzhen) Co. Ltd. and Computime Electronics (Shenzhen) Co. Ltd., have received the "Certified" Label and "Sliver" Label respectively from LCMP. The certifications further emphasise our competitive edge as we continue to offer sustainable practices and cost-effective solutions. Moving forward, we are dedicated to leading the industry's green transformation and working towards a more sustainable future.

Environmental Sustainability (continued)

Towards a greener future – Our Green Office Initiatives

At Computime, we are dedicated to adopting a sustainable approach to protect and preserve the environment for the long term. Sustainability is at the forefront of our business goals, and we strive to balance environmental and social factors in our operations.

During the Year, we have introduced the Green Office Initiative. We have implemented measures in five areas: energy saving, paperless, recycle, water conservation, and waste reduction to encourage employees to contribute to the creation of a more eco-friendly, hygienic, and sustainable working environment.

Energy Saving

Reduce the use of energy and resources through saving electricity. Choose energy efficient office equipment and replacing gasoline vehicles with electric car.

Water Conservation

Avoid the use of bottled water and install low flow faucet at pantry.

Waste Reduction

Reduce the number of rubbish bins. Implement food waste composter in pantry. Avoid using disposable material and always bring your own cups, utensils and containers.

Recycle

Use recycling bins in office to separate all recyclables, such as metals, plastics, cardboard, wastepaper, toner/ink cartridges to facilitate the collection. Rechargeable batteries are in used.

Paperless office

Reduce paper consumption through application of computer technology by enabling default setting to black and white, double-sided printing, applying e-signature and email communication instead of printing personal copies. Encourage to think twice before printing.

Environmental Sustainability (continued)

Water Consumption and Conservation

Water is a precious resource in the world. Therefore, we have been actively promoting water-saving measures and reducing discharge by establishing a water reclamation system. To be specific, in our industrial park located in Shenzhen, we have implemented water recycling and wastewater treatment facilities to separate uncontaminated water from wastewater in our factories. It complies with the water quality standards and recycled water utilisation methods for reclaimed water used as industrial water in accordance with GB/T 19923-2005 (Local Discharge Standard Limits for the use of Industrial Water by Municipal Wastewater Reclamation) and reuses it for toilet flushing, factory greening and other washing purposes. It is estimated that the wastewater treatment facility at our Shenzhen factories has reduced more than 110,000 tonnes of wastewater[7] through waste treatment over the past three years.

In order to effectively monitor water usage, we are taking practical steps to improve water recycling efficiency and working closely with equipment suppliers and local environmental authorities to identify and resolve water leaks at our factories in Shenzhen. For example, the Clean Water Program facilitated the assessment of water consumption management at different locations. Our team has thoroughly examined the existing water supply conditions, including priority, congestion levels, and balance. We are currently collecting and analysing long-term data, with plans to expand our water management practices by implementing smart meters and rainwater recovery systems. Our goal is to reduce water usage, minimise water pollution, and enhance overall water management at our facilities.

Effluent

In addition to the water conservation programs, we are committed to reducing water consumption and reusing wastewater in order to minimise effluent. Our factories have established wastewater treatment facilities to ensure all industrial wastewater is appropriately treated and reused instead of being discharged externally due to the amount of wastewater generated by manufacturing activities. Municipal sewer systems are responsible for receiving and treating domestic wastewater. We have developed a cost-effective plan for our facilities based on the expertise of our water treatment and wastewater professionals. Besides effectively utilising and saving freshwater, this plan will also reduce wastewater discharge taxes and minimise pollution to the local water ecosystem in addition to reducing wastewater discharge taxes.

Waste and Pollution Management

To ensure compliance with relevant laws, regulations, and standards, Computime has established Environmental Monitoring Procedures to ensure regular monitoring of all pollutants discharged to the outside as well as to reduce emissions and pollution related to its operations.

Our factory EHS team is fully responsible for executing the emissions monitoring program. This involves collaborating with both with the internal team, external parties, and government agencies. We diligently review and update the monitoring plan annually, or whenever there are major changes to the production process or new regulations are issued. During the Year, our air emissions and noise emissions were audited by a third-party organisation, and all of them followed the local emission standards.

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[7] *The total amount of wastewater treatment is estimated based on 90% of total amount of water consumption, same as the calculation of the charge of sewage treatment.*

Environmental Sustainability (continued)

Air Pollutants

The Group strives to ensure the safe and responsible operation of our exhaust gas treatment facilities by monitoring them through our online monitoring system. To prevent any uncontrolled emissions, we have replaced the original equipment with the latest detecting equipment and activated carbon absorption device in our Shenzhen factories. This helps us comply with national standards and continuously detect and monitor Volatile Organic Compound ("VOC") in real time, sending the data to the local environmental protection department. Regular replacement of activated carbon and thorough checks of absorption device operating conditions are also performed. Our ongoing efforts include sourcing environmentally friendly raw materials to reduce VOC emissions.

During the Year, the Group has generated 1.39 kg of sulphur oxides, 133.63 kg of nitrogen oxides, 10.75 kg of particulate matter, 4.53 kg of tin and its compounds and 3,775.56 kg of VOCs.

Hazardous and Non-Hazardous Waste

At Computime, we prioritise responsible waste management. We have formulated a Solid Waste Management Procedure to ensure proper management and control of generation, labelling, classification, storage, transportation, recycling, disposal and treatment of solid waste. The outlines the roles and responsibilities of all relevant personnel and departments to ensure accountability at all levels.

Referring to the national and provincial laws and regulations and internal standards, we have classified solid waste into three categories, namely hazardous waste, general waste and domestic waste. The factory EHS team regularly organises training programs on identification of source of solid waste to ensure the collection and disposal of solid waste follow relevant laws and regulations. Considering the potent impact of hazardous waste, we also have established a Hazardous Waste Management Committee to be responsible for hazardous waste related issues. Also, the Group's hazardous waste warehouse in Shenzhen has been in continuous use. To ensure effective anti-seepage measures, the warehouse floor has been repainted with anti-leakage paint. Additionally, we have partnered with a third-party to ensure proper disposal of hazardous waste.

During the year, the Group noticed a direct correlation between increased product demand and increased waste generation. To address this, we are actively taking steps to re-evaluate and categorise our processes in order to minimise our environmental impact and reduce waste throughout the product lifecycle. Our goal is to not only meet customer expectations but also contribute to sustainable practices within our industry. Besides, as the Group expanded its assistance to suppliers in handling packaging materials, the introduction of new suppliers with various packaging requirements led to an increase in overall packaging volume.

Inclusive Workplace and Culture

At Computime, we prioritise the continuous growth of our employees. We are constantly working to foster an inclusive working environment and to provide a strong foundation to help employees achieve their full potential.

Talent Attraction, Retention and Development

At Computime, we value our employees as the key to our Company's growth and progress. The Group offers a range of benefits for full-time and temporary/part-time employees in compliance with local laws and regulations.

Further to compliance, we also recognise that employee knowledge and skills are critical to the success of the Company. Our employees have access to various training and development programs that support their professional growth. Employees have the right to access external training by applying for an external training subsidy. The senior management will assess the proposed program with reference to the following criteria:

i. relevancy to current job that can help improve performance and/or take up bigger scope of job

ii. conductive to long term career development where an individual requires those skills in a specified future role

iii. leading to wider understanding of the business activity in which an employee is operating

If the above criteria are satisfied, the senior management will assess employee work performance, level of commitment, and interest to proceed to the subsidy approval stage. Reimbursement is claimable on completion of the program with qualifying attendance certificate and/or examination "Pass" result. This Year, we have recorded 175% of new employee hires despite the economic challenges and 192% of employee turnover. Looking forward, the Group will further effort on improving the retention rate to lower the employee turnover.

We regularly review and redefine the benefits that we offer to respond to our employees' evolving needs. We offer family care services and benefits including maternity leave that lasts for 14 weeks with 80% of salary coverage while male employees are entitled to 5 days of paternity leave in accordance with Employment Ordinance.

In addition, we have various programs tailored to individual needs to promote professional growth. This Year, we have recorded 17.17 average hours of training per employee in programs that aim to upskill employees. We conduct an annual performance and career development review for our employees. During the Year, 100% of our employees in the European Union ("EU") and UK received a performance review, while 89.7% of our employees in Hong Kong underwent the same process. Looking forward, the Group aims to widen the coverage of our performance review scheme to include more employees and provide constructive feedback that will aid in their growth and development.

Inclusive Workplace and Culture (continued)

Our Management Trainee Program, a 3-year program designed to help talents gain exposure to various areas of the business. We believe our Management Trainee Program will continue to act as a valuable asset to our Company, and we look forward to seeing more substantial growth of young professionals.

	By Gender		By employee function		
Average training hours	7.14	21.82	5.34	5.87	22.92
	Male	Female	Management	Staff	Front-line workers
Percentage of Employees Trained	69%	100%	100%	100%	100%

Our NextGen program has identified a group of middle management staff who have shown a potential to take up senior executive roles in the future. The Group is committed to providing them with opportunities and resources for their professional growth and personal development, such as job enrichment, job rotation, leadership training, mentoring, and executive coaching. Currently, we have 16 mid-level managers selected under this program, and their personal and career development is regularly reviewed and supported by our Executive Committee.

We also provide a technical career ladder for our R&D staff on top of the management path to enable employees to advance their careers according to their personal strengths and aspirations.

Our Talent Management Initiatives

NextGen Programme

- To identify and develop staff with potential and build a leadership pipeline internally

Competency Model

- To identify core and functional competencies as a basis for personal development
- Link to PMGM[8]

Management Trainee/Intern Programme

- Attract external young talents to build a bench for middle management

Succession Planning

- Identify key positions and potential successors to promote from within the Group

The newly launched "All Ideas Matter" Initiative aims to promote continuous growth in four areas: company performance, staff satisfaction, work process improvement, and green office practices. Employees are encouraged to submit cost-effective, constructive ideas targeting these areas through the Company's portal. The program seeks to cultivate a culture of innovation and collaboration, ultimately leading to a more efficient and enjoyable workplace.

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8 *PMGM stands for Performance Management Goal Management supported by SAP SuccessFactors.*

Inclusive Workplace and Culture (continued)

Staff Engagement

During the Year, we have held various staff engagement programs to foster team building and show our appreciation for the hard work and dedication of our Staff.

Halloween Haunted House

Company Outing Event

Christmas Party

At Computime, we are committed to empowering our employees to support prominent social issues they care about. During the Year, Computime (Malaysia) Sdn. Bhd ("Computime Malaysia") collaborated with the National Population and Family Development Board Malaysia to launch a campaign designed to promote breast cancer and cervical cancer awareness in the workplace. Female employees were offered educational sessions on breast self-examination, free health check-ups, subsidised mammograms for those 40 and older, and HPV/DNA tests for those 20 and older.

Fostering a Passion-Driven Organisation

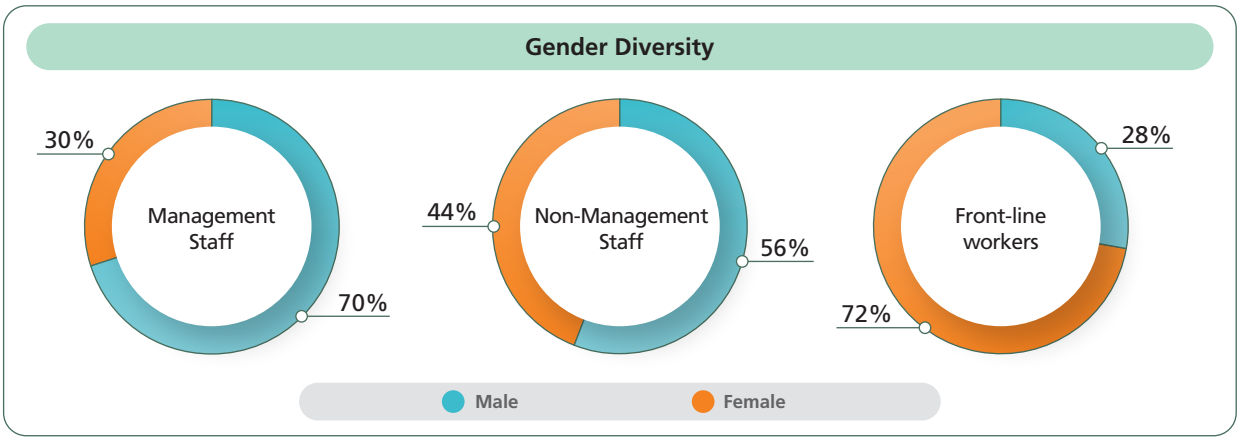
Keeping in mind that strong teams are essential in businesses of all sizes, Computime intend to preserve team-building exercises as a continuous part of workplace culture. The human resource department in Malaysia organised a series of team building activities for all levels. The sessions include indoor and outdoor activities with the purpose to improve communication between colleagues, foster positive attitudes, and build long-term employment relationships.

Inclusive Workplace and Culture (continued)

Diversity and Inclusion

At Computime, we are committed to providing equal opportunities for all in aspects of remuneration, recruitment, training and promotion. We have internally established Human Rights Policy to ensure all employees are treated fairly and impartially. All female employees are protected under our policies and have the right to maternity leave. We do not tolerate any forms of discrimination based on gender, age, family status, sexual orientation, disability, race and religion.

As at 31 March 2023, the Group has a total of 4,221 employees with 918 outsourced contracting employees and 3,303 own employees.



Labour Practices and Rights

To attract top talent, we use both internal and external recruitment channels and offer numerous benefit schemes. We use various recruitment channels including campus recruitment, internal referrals, and competitions. Referrals are highly encouraged as we distribute "Recommendation Award" to employees who have recommended suitable candidates to the Company.

Employment contracts are signed with the mutual consent of both parties, and employees are paid reasonable salaries in accordance with local government requirements, industry salary levels, and individual performance. Our Code of Conduct protects employees' rights including freedom of association and collective bargaining rights, working conditions, benefits and remuneration. We offer competitive remuneration packages in addition to statutory welfare benefits, including bonus, holidays and insurance. We have also formulated the Bonus Assessment Measures for Workers to reward employees according to production quality, efficiency and individual performance. Apart from our own employees, we also provide sufficient benefits for outsourced workers, including social insurance and performance bonus. Additionally, all outsourced workers of Computime are required to undergo health check before employment.

Inclusive Workplace and Culture (continued)

During the Year, we are not aware of any non-compliance of relevant 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.

We also recognise the importance of a health balance between work and life for all employees. Employees who work overtime are compensated with overtime pay or compensatory leave in accordance with the local employment laws.

At Computime, we are committed to creating a fair and equal workplace for all employees. We abstain from any forms of discrimination based on age, gender, race, religion, social status, or disability in workforce management. We are committed to providing a workplace free of harassment or discrimination on any basis protected by law. All employees are expected and required to abide by policies stated in the Employee Handbook. Harassment or discrimination based on an individual's sex, race, ethnicity, national origin, age, religion, family status, or any other legally protected characteristics will not be tolerated. Employees are encouraged to report any incidents of unlawful harassment to the supervisor or the Head of Human Resources. Once the matter has been reported, it will be promptly investigated, and any necessary corrective action will be taken where appropriate. All complaints of unlawful harassment will be handled in as discreet and confidential a manner as is possible under the circumstances. Any employee known to have engaged in improper harassing behaviour will be subject to disciplinary action, including the possible termination of employment.

At Computime, we have established guidelines on the prevention of child labour with appropriate remedial measures. Our Human Rights Policy is in accordance with the International Labour Organisation Convention and Provisions on Prohibition of Using Child Labour to protect labour and human rights. To avoid child labour, our Human Resources department verifies the identity and age of job applicants during the recruitment process. We conduct monthly inspection to ensure operation practices are carried out legally. The Supplier Quality team has formulated a checklist to prohibit child or forced labour in assessing the Group's suppliers. This Year, the Group has recorded zero non-compliance on child and forced labour.

We are also committed to ensuring there is transparency in our own business and in our approach to tackling modern slavery throughout our supply chains, strictly adhering to the Modern Slavery Act 2015 at all operating locations. Modern slavery is a crime and a violation of fundamental human rights. Under our Anti-Slavery and Human Trafficking Policy, we have a zero-tolerance approach to modern slavery. We are committed to acting with integrity in all our business dealings and relationships and to implementing effective systems and controls to ensure modern slavery is not taking place anywhere in our business or in any of our supply chains. We encourage the same high standards from all our contractors, suppliers and other business partners and, as part of our contracting processes, we include specific prohibitions against the use of forced, compulsory or trafficked labour. We provide regular training on this policy for our employees and communicate our zero-tolerance approach to all suppliers, contractors and business partners at the outset of our business relationship. Any employee who breaches this policy will face disciplinary action, which could result in dismissal for misconduct or gross misconduct. We may also terminate our relationship with other individuals and organisations working on our behalf upon any non-compliance.

Inclusive Workplace and Culture (continued)

Occupational Health and Safety

Occupational health and safety ("OHS") is critical to our success. The Group follows the principle of "life first, safety first", providing employees with a safe and healthy working environment. Our health and safety programs rely on a management approach to ensure compliance and continuous improvement.

Our Emergency Response Management Procedure and Safety Manual have been established in accordance with regulations on the Management of Occupational Health in the Workplace, the Production Safety Law of the People's Republic of China, the Code for the Management of Occupational Health Archives, the Occupational Safety and Health Regulation in Hong Kong, the Occupational Safety and Health Act in Malaysia and other national laws and regulations. These policies and procedures are applicable to all employees across all workplaces.

Occupational Health & Safety

- Protect environment, reduce consumption and waste of resources and support recycle and re-use of resources
- Prevent and control pollution and hazard to reduce or eradicate the release of pollutants and all types of accident
- Continuously improve working environment and eliminate unsafe factor to promote safety level
- Ensure the efficiency of occupational health and safety and environmental management system
- Train all employees on occupational health and safety and environment and enhance awareness

OHS Management Policy

At Computime, we are committed to implementing efficient OHS management system and its continuous improvement by complying with applicable laws and regulations. We are constantly working to enhance safety levels by improving the working environment and eliminating safety risk factors and providing sufficient OHS training to employees.

Safety Management Structure

Factory Safety Officers

- Conduct workplace inspection at plants
- Arrange induction training for new employees
- Check and ensure firefighting facilities such as fire escapes are properly maintained according to relevant national regulations

Safety Champions
Execute safety-related procedures

Inclusive Workplace and Culture (continued)

During the Year, there were 4 work-related accidents, with a total of 113 lost days due to injury. No work-related fatalities were reported in the past three years.

The Group provides training programmes to equip employees with essential knowledge of general safety, chemical safety, fire safety regulations, and fire handling procedures. To mitigate any forms of safety hazard risks, employees not designated as machine and equipment operators are strictly prohibited from operating any equipment without training and approval. Employees holding special posts, such as drivers, electricians, welders, etc., must be trained and certified to contribute to our Group. Operation without a valid certificate is prohibited.

To strengthen Computime's occupational health and safety culture, the EHS team on site regularly publishes Computime EHS Newsletter to introduce different topics related to OHS. In accordance with the Production Safety Law of the People's Republic of China, the Fire Protection Law of the People's Republic of China, the Regulations on the Safety Management of Hazardous Chemicals, and other laws and regulations, the Group has put in place management documents such as Fire Control Procedure, Chemical Management and Information Procedure, and Accident Management Procedure to implement the safety production responsibility system. Employees are required to strictly abide by the rules and procedures during the production process, ensuring they have protected themselves or others from fire, chemical hazards, and other safety incidents.

Fire Management	Chemical Management	Incident Management
• Comply with fire management regulations • Equip fire extinguishing equipment • Assign personnel to conduct supervision	• Conduct daily inspection of chemical products stored in warehouses • Employees exposed to chemicals must attend chemical management and information training	• Report, handle and investigate all safety-related incidents in a timely manner • Undertake rectification and preventive measures to prevent the recurrence of similar incidents

During the Year, we installed metal pipes for smoke exhaust and will clean them every quarter based on actual conditions. Furthermore, our Group conducts regular fire drills to improve the emergency response skills of our employees.

Our Chemicals Management and Information Procedure ensures safe and effective operation of the entire chemicals management and information system, which includes providing employees with accurate chemical hazard information and promoting safe use of chemicals. To achieve this, each chemical that is used or stored must have a compliant chemical label, which is maintained by the factory's EHS department and displayed in a prominent location. All employees are responsible for understanding the information related to the chemicals they work with and ensuring the integrity of the chemical labels. Additionally, the material safety data sheet ("MSDS") for each chemical is reviewed and updated annually by the leads from the chemical management and information system departments. If the MSDS has not been updated in more than three years, the person in charge of the chemical system will contact the supplier for updates.

Inclusive Workplace and Culture (continued)

Computime has internally established Occupational Health Monitoring and Management policies that designate responsibilities for supervision of occupational health and safety and lists the correct operational procedures to control and eliminate the potential risks of occupational diseases.

Our Occupational Health Monitoring and Management rules have been redefined to provide more clarity on the responsibilities of occupational health and safety supervision, as well as to establish proper operational procedures to identify and eliminate potential risks of occupational diseases. The Human Resources and Administration department is responsible for scheduling regular occupational health check-ups and managing the results of these examinations. Employees who are exposed to risk factors must undergo health examinations before starting work, during their employment, and before leaving the Company to ensure that the potential hazards of occupational diseases and their effects on human health are properly assessed and managed. In cases where employees choose to waive their physical examination before leaving the Company, they must sign a declaration of voluntary waiver.

The factory's EHS Department is responsible for commissioning a third-party assessment to evaluate the existing hazard factors on-site. In accordance with national laws and regulations, the Assessment of Occupational Hazards should be conducted once every three years, while the Detection of Occupational Hazard Factors in Workplace should be carried out annually.

During the Year, the Shenzhen factories passed the qualification approval test conducted by Guangdong Safety Standard Testing Technology Co., Ltd. This involved testing the production equipment, chemicals, electronic components, and type of work factors to ensure the occupational health and safety of production workers. Additionally, our Shenzhen factories conducted occupational health tests for all employees and physical examinations for employees who were exposed to toluene, methanol, pneumoconiosis, noise, lead, and its inorganic compounds. The inspection rate for these examinations was 100%.

This Year, Computime Malaysia conducted Risk Survey to enhance safety measures in five specific aspects including internal road width, unsecured sprinkler valves, unsecured fire water tank valves, hydrant hose condition, and fire hazards. In the first half of 2022, during the warehouse reorganisation process, we became aware that the containers were occupying the internal roads. In response, Computime Malaysia had immediately taken action to remove the obstacles. To address the non-fixed sprinkler valves and fire hydrant valves, Computime Malaysia had taken measures to secure the valves while inspecting the discolored hoses on a weekly basis to check their condition and ensure the flexibility and integrity. At Computime, we take fire hazard precautions seriously and implement appropriate measures to reduce associated risks. A fire interruption may occur if a fire or detection system, fire alarm system, or any other system designed to maintain the fire resistance of a building's components or structure is partially or wholly canceled due to service, planned or unplanned. Computime Malaysia has developed a fire interruption plan, referring to local Fire and Rescue Department standards, to supervise the safe shutdown of fire systems, control potential fire hazards during the interruption period, and minimise the duration of the interruption by restoring the fire systems.

Product Management and Operational Practices

Product Innovation and Intellectual Property

Technology innovation is a major driving force advancing the industry and economy. At Computime, we are dedicated to pushing the boundaries of technologies and creating solutions through product innovation.

To meet this target, we continue to invest in R&D and built engineering centres across the globe, such as Hong Kong, Shenzhen, and Romania with over 500 electronics, software and mechanical engineers and technicians worldwide. Our R&D department evaluates new technologies and platforms in the field of smart control and responds to customer demands on sustainable product options with enhanced efficiency. Internally, we have established a responsive mechanism within the Engineering department to identify any potential problems in producing new products.

During the Year, the Group has expanded its patent portfolio in areas such as cloud computing, data analytics and IoT. Moving forward, the Group will continue to strengthen the patent portfolio by aligning its patent applications with its R&D resources to ensure all research achievements are fully protected.

Patent portfolios as at 31 March:	**FY2023**		FY2022	
	Granted	**In application**	Granted	In application
Status				
By total number[9]	**154**	**83**	81	38
By patent name[10]	**79**	**39**	44	14

Green Product Innovation and Development

We are dedicated to improving product efficiency in order to conserve energy by focusing on innovative and cost-effective energy solutions. We consistently work towards lowering our carbon emissions by incorporating low-carbon products into our operations throughout our various workspaces.

Since established, we have been designing, engineering, and manufacturing for Fortune 500 companies in different industrial fields. Following our internal guidelines for green product design, the Group has assisted them with manufacturing products with high-grade quality, environmental-friendly raw material selection, less-waste designs, and efficient manufacturing process controls, to make sure our products are recognised by Restriction of Hazardous Substances Directive ("RoHS"), The Regulation on the registration, evaluation, authorisation and restriction of chemicals ("REACH"), The Toxic Substances Control Act ("TSCA") and other European and international standards.

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9 *Patents by total number include all patents granted and in application across geographical districts.*

10 *Patents by patent name refer to the patent of a specific product.*

Product Management and Operational Practices (continued)

As our vision and mission are geared towards smart and sustainable living, all of our products are manufactured in an environmentally friendly manner and comply with a variety of green standards. In order to improve the energy efficiency of customers, SALUS Controls manufacture unique Smart Home heating controls and other Smart Home devices. Our wireless thermostats represent a breakthrough in heating technology. With our smart home devices, we strive to make life easier through wireless home automation, all of which can be conveniently controlled from the smartphones while reducing energy costs. As part of our green product design, we aim to simplify disassembling and recycling our products, which reduces the total weight of wasted items and allows us to recover useful materials. Our green products have been designed to meet all relevant energy-related regulations, as well as the Waste Electrical and Electronic Equipment ("WEEE") Directives of the EU. In the EU and UK, SALUS Controls is responsible for managing the delivery of WEEE to local waste recycling centers, with approved authorised treatment companies collecting, weighing, and categorising the materials in accordance with the WEEE Directives. The total amount of WEEE is collated by the environmental authority on a quarterly basis and reported to the EU.

Green Product Innovation

Green thermostat

Our latest development in thermostat technology utilises AI technology in the form of a Deep Neural Network ("DNN"). DNN is a multi-layered artificial neural network that learns about the user's home, habits and local environment over time to more accurately regulate the temperature and mitigate unnecessary energy loss. During field testing in Europe, we found that this Green thermostat could reduce energy by as much as 15%.

Respect and safeguarding intellectual property rights are part of the Group's responsibilities. According to the Group's Information Security Policy and Code of Conduct, all employees are required to protect the Company's intellectual property, including inventions, technical information, product designs, and manufacturing-related expertise. In order to meet this goal, we ensure that proper documentation is maintained when applying for and preventing property rights infringements. We also take proactive steps to ensure the safety of our intellectual property, such as utilising non-disclosure agreements and encrypting confidential information. Through these measures, we demonstrate a commitment to protecting our valuable assets.

During the Year, the Group was not involved in any litigation relating to infringement of any intellectual property rights.

Product Management and Operational Practices (continued)

Quality Assurance

Product quality and safety are at the core of our business and production. The Group has obtained multiple quality management credentials to facilitate safe business operations including ISO 9001 Quality Management System, IATF 16949 Automotive Quality Management System and ISO 13485 Medical Product Quality Management System. In addition to the credentials for quality management mentioned forehead, we have also obtained several other certifications both nationally and internationally as illustrated below:

International Certifications	National Certifications
• UL Certification, USA	• China Compulsory Certification ("CCC")
• VDE Certification, Germany	• China Quality Certification ("CQC")
• CE Certification, EU	
• SEMKO Certification, North Europe	
• CSA Group, USA & Canada	
• ETL, USA	
• TUV, Germany	

Following a set of strict control procedures and operational standards when managing product quality, the Group has a product quality measurement guideline in place, detailing the procedure from inspection of incoming raw materials, process inspection and testing to final inspection and testing. Our Shenzhen-based reliability laboratory is qualified with EN/IEC 60730-1 and EN/IEC 60730-2-9 credentials, enabling internal thermostat testing based upon applicable standards. Having in place a complete set of quality assurance equipment, this facility fulfils the testing needs of all products sold in the European and North America markets.

Product Management and Operational Practices (continued)

Responsible Supply Chain Management

We are committed to fulfilling our social and environmental responsibilities in our supply chain management. To achieve this, we require all our suppliers to adhere to our Supplier Code of Conduct, which includes guidelines on labour conditions, ethics and integrity, health and safety, and environmental issues. Our suppliers are also responsible for providing supporting documents to Computime to confirm their compliance with the related requirements. This Year, we have recorded zero incidents of non-compliance within the supply chain domain. Furthermore, the Group was not implicated in any non-compliance relating to quality, environmental or social issues.

Number of suppliers by geographical region	FY 2023
Mainland China	**733**
Asia (excluding China)	**33**
Europe (excluding the United Kingdom)	**43**
United Kingdom	**4**
North America	**57**

We conduct regular audits to evaluate the qualifications of our suppliers across various aspects, including their adoption of quality systems, management leadership, project development, production, quality monitoring, environmental practices, as well as employee protection and anti-terrorism agreements. Suppliers are required to complete the Computime Supplier's Qualification Audit Report, which is then verified internally. Based on their performance in each area, suppliers are assigned a score and classified according to their overall score. Suppliers who score below 50% are no longer considered for future engagement.

We used environmental and social criteria to screen new suppliers, evaluating their potential to make positive contributions to our operations. During the Year, all 50 of our new suppliers, representing 100% of the additions, passed the screening. The Group has assessed its suppliers for any significant negative environmental impacts and identified those with which improvements were agreed upon. None of our suppliers were identified as having significant negative impacts that warranted termination of relationships. Our analysis did not reveal any negative impacts on our supply chain.

Product Management and Operational Practices (continued)

Our Green Procurement Procedure outlines guidelines for green procurement and sets expectations for Computime in selecting suppliers and sourcing environmentally friendly products. Relevant departments are required to avoid sourcing products that are highly polluting or have high environmental risks. Instead, they should opt for products that meet certain environmental or national certifications regarding energy efficiency. The Procurement department is responsible for selecting green suppliers and ensuring that green procurement contracts are fulfilled. If the suppliers fail to comply with the agreed environmental requirements specified in the procurement contracts, their business relationship with Computime may be terminated.

Supporting Local Suppliers		Supplier Environmental and Social Assessment	
Percentage of products and services purchased locally:	60%	Total number of new suppliers involved during the Year:	50
Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation:	60%	Percentage of new suppliers that were screened using environmental and social criteria:	100%

Conflict Minerals Management

At Computime, we prioritise responsible sourcing throughout our supply chain and strive to fully comply with conflict minerals-free policy. To avoid any involvement with conflict minerals from the Democratic Republic of Congo or its neighbouring countries, we require our suppliers and business partners to disclose their sourcing policies and due diligence measures. Our suppliers and business partners are also required to submit a due diligence report based on the Conflict Minerals Report Template ("CMRT") developed by the Responsible Minerals Initiative ("RMI"). We will review the CMRT and take appropriate action if any unacceptable practices are reported.

Customer Satisfaction and Well-being

At Computime, we value customer feedback and make a conscious effort to engage with our clients. Our account managers are responsible for maintaining close working relationships with our OEM and ODM customers, while other customers of our SALUS and BRAEBURN brand are supported by our dedicated SALUS and BRAEBURN subsidiaries.

The Group's Quality Policy is committed to delivering high-quality products that surpass our customers' expectations and requirements, while also ensuring timely delivery. We take customer reviews and feedback seriously, responding to all complaints within 48 hours, addressing them within seven days, and resolving them within two weeks. Our Complaint Handing Procedure clearly sets out the duties and responsibilities of each department at different stages of receipt of the complaint, investigation of the nature of the case and corrective measures required to mitigate the issues. The Group's Customer Satisfaction Survey Procedure stipulates that the Group shall monitor continually internal and external performance indicators to ensure compliance with the product and process specifications.

Product Management and Operational Practices (continued)

We prioritise building strong relationships with our customers by providing exceptional quality handle customer complaints in a fair, consistent and prompt manner. Our dedicated account managers are responsible for day-to-day engagement with our clients and ensure that any customer complaints are handled in a fair, consistent, and timely manner. Customers can share their concerns through complaint forms or by discussing them directly with their account manager. If a complaint cannot be resolved through communication, we will escalate it for further handling. Rest assured that we are committed to ensuring customer satisfaction.

During the Year, the Group has received 78 complaints on our products and service, with a total of zero products sold and zero shipped subject to recalls for health and safety reasons.

Our target for Conformance to Expectations is level 3 for all categories, and target for Benchmarking is Level 4 for all categories.

Guidelines: Categories for measurement	Ratings: Conformances to expectations	Benchmarking
• Categorised the measurement into 7 topics covering quality, cost, delivery, service, technology, environment, and social	• Categorise the level of expectation from low to high in steps of 5 degrees (from nowhere near our expectations to far exceeding our expectations)	• Categorise the level of benchmarking from low to high in steps of 5 degrees (from worst in class to best in class)

Data Security and Privacy Protection

As cybersecurity threats continue to loom, ransomware and phishing attacks are still the most significant risks posed by vulnerable software and inadequate security controls. To combat this, Computime conducts regular network vulnerability assessments and penetration tests. As evidence of its strong security posture and effective attack surface management, UpGuard, a cybersecurity rating organisation, has raised Computime's security rating from 730 to 866 as at 31 March 2023.

Currently, Computime is in the process of obtaining ISO 27001 certification verification, which is expected to be completed by the end of 2023. These actions demonstrated our unwavering dedication to upholding the highest standards of information security, with a focus on safeguarding the sensitive information of all stakeholders.

To safeguard the data security and privacy of our customers, employees, and business partners, we have implemented an Information Security Policy. Our Group is fully equipped to ensure the protection of the Group's intellectual property and minimise the risk of data breaches. We expect all parties to maintain high standards when handling personal data and privacy protection matters and to collaborate with us in complying with applicable regulations and standards for compliance, such as General Data Protection Regulation ("GDPR"), Sarbanes-Oxley (SOX) Act, and Data Protection Act.

Product Management and Operational Practices (continued)

During the Year, we have received zero complaints concerning the customer data privacy and data loss.

We deploy reasonable administrative, technical and physical security measures ("information security controls") to protect personal data from unauthorised access. This helps ensure compliance with data protection laws, regulations and avoidance of any breach of contract. On a regular basis, we evaluate and refine privacy and security controls, as necessary. When making changes, or assessing a new process, technology or product, we document and complete formal Data Protection Impact Assessment ("DPIA") in line with data protection law. Our Information Technology department also collaborates with industry experts and data technology vendors to protect data and information by implementing a comprehensive risk prevention and response strategy. Additionally, we maintain a firewall system and regularly upgrade it to ensure the security of our network and data.

At Computime, customers are informed clearly of the reasons and ways their personal data are used. Only relevant and necessary personal data are collected and processed in a fair, transparent and lawful manner. Individuals have the right to choose how their information is used and the Company needs to obtain consent for use of personal data for certain activities such as marketing and profiling. We have also implemented virtual desktop infrastructure ("VDI") for fast replacement of any PC hardware or software failure to minimise loss of data.

Document Management System ("DMS")	Extended Producer Responsibility ("EPR") & Firewall	Enterprise Immune System ("Darktrace")
• To enhance data privacy and security measures, we have phased out the outdated End of Life DMS system and transferred documents to the latest Microsoft SharePoint Online Cloud platform	• Upgraded systems with an additional 2-level firewall to secure cloud access and have migrated the ERP system to Hybrid cloud platform. • Managed data through a certified cloud service provider, and further enhanced data availability and scalability with business continuity	• Darktrace is a self-learning technique based on unsupervised machine learning and mathematics • Able to discover hostile insiders and unknown advanced threat actors in advance using the models' behaviour within the network and behavioural monitoring for people, devices, and the enterprise. This enables enterprises to act sooner, reducing time and cost.

Product Management and Operational Practices (continued)

To further enhance the awareness of our employees and suppliers regarding privacy and security procedures, we have conducted awareness training to equip them with the relevant skills and knowledge. During the Year, we have established a global online training site, InfoSec Awareness Training Portal, for employees to have access to training materials on data protection, GDPR, and data security. Additionally, we have updated the employee handbook with a stronger emphasis on the importance of personal data and reiterated our personal data usage principles. Our commitment is to implement reasonable and practical measures to ensure sufficient security controls around personal data usage, with the ultimate goal of meeting the highest standards for personal data privacy protection.

Business Ethics

Maintaining responsible corporate practices is fundamental to business resilience. The Group pledges to uphold ethical, honest, and integral standards in all business and operational activities. We comply with all applicable laws, regulations, and internal policies as part of the commitment. We have developed a robust governance structure to ensure that every team member to uphold an aligned standard of behaviour that exceeds statutory mandates. This is reinforced by the Group's Code of Conduct, policies, and procedures at the site level, which provide practical guidelines for our Board, senior management, and employees at all levels. These policies protect stakeholders' rights and ensure responsible conduct in business operation. Topics covered include but are not limited to:

- Bribery, gifts and entertainment
- Conflicts of interest
- Discrimination, harassment and inappropriate conduct
- Equal opportunities
- Fair competition
- Inside information
- Money laundering and terrorist financing
- Privacy and information protection
- Whistleblowing to report improper conduct

Product Management and Operational Practices (continued)

Anti-bribery and corruption

At Computime, we hold integrity in the highest regard and expect all of our employees to exhibit ethical conduct in every aspect of their work. We recognise that our reputation is dependent on the actions of each individual. Therefore, we strictly prohibit all forms of corruption such as bribery, money laundering, and fraud during all business transactions and operations. The Group's Code of Conduct outlines the expected behaviour of all employees and is regularly reviewed by Management to ensure its relevancy. We hold our staff to the highest ethical standards when conducting business, and any behaviour that violates these standards will not be tolerated.

Soliciting or accepting advantages:

- It is prohibited to solicit or accept any advantages from counterparts that can influence work performance or induce to act against Computime's interests
- An advantage can come in the form of a gift, fee, reward or favour. Employee must notify immediate supervisor or Human Resources department if an advantage is accepted

Conflict of interest:

- Employees should be highly aware of any situations that may lead to a conflict of interest between the person and the Computime
- One must declare the circumstances where his or her immediate family members engage in any business relationships that compete with the Computime

Handling of confidential information:

- Employees must not disclose without the permission of Computime any classified information or use such information to obtain personal interests

As a responsible corporation, the Group understands the significance of raising employee awareness regarding anti-bribery and corruption. To strengthen our staff attention and vigilance against corruption, we strive to conduct anti-corruption training in a regular basis. The Group also provides global online training to ensure that all employees worldwide are well-informed about the risk areas, such as payments, gifts, tendering, and contracts.

Violations of the Code of Conduct are subject to disciplinary action, including employment termination. In case of any suspected corruption or other criminal offenses, we report the incidents to the relevant local authorities for further investigation and legal action.

During the Year, there were no reports of non-compliance of relevant laws and regulations that have a significant impact on the Group relating to bribery, extortion, fraud and money laundering.

Product Management and Operational Practices (continued)

Anti-money laundering and counter-terrorist financing

The Group's Code of Conduct has also incorporated the compliance requirements of the Anti-Money Laundering ("AML") and Counter-Terrorist Financing ("CTF") Policy. The Group is committed to implementing a comprehensive and effective group-wide AML and CTF framework for all its subsidiaries, employees and associated parties to follow in their business dealings and day-to-day operations.

We conduct regular risk assessments and monitoring on each business function and subsidiary level to ensure strict compliance with all applicable laws and regulations. In case of potential conflicts of interest, employees can seek clarification from their line manager. The corporate intranet provides access to application and declaration forms.

Whistleblowing Policy

The Group has established a Whistleblowing Policy to promote a culture of integrity and transparency. We encourage our employees to report any suspected cases of misconduct, malpractice, or misbehaviour confidentially related to the Group. In case of any violations of the Company's Code of Conduct, employees are required to report it to their line managers or the Human Resources department. Our policy ensures that whistleblowers are protected, and that retaliation is strictly prohibited. We conduct thorough and impartial investigations to address any breaches of ethical standards fairly and promptly. All inquiry results will be used to design and implement any disciplinary actions or corrective measures under this policy. The Group is committed to continually improving our internal systems to combat any corruption acts.

Reporting Channels

- Whistleblower reports to Internal Audit department Confidentially through email
- The Audit Committee provides consultation

Investigation

- Acceptance for an investigation
- Thorough investigation
- Results send to Whistleblower

Results Documentation

- Plan and implement any disciplinary actions or corrective measures
- Annual summary report to Audit Committee
- All reports kept in the register

Ensuring compliance

In case of any breach of the Group's policies, procedures and guidelines, individuals may be warned, either verbally or in writing, or terminated immediately based on the severity of the infraction. We maintain a vigilant watch on the laws and regulations that impact the Group and stay abreast of the latest updates. We have instituted strict measures, such as internal controls, approval processes, and training, to ensure that our personnel comprehend and adhere to the Group's ethics and integrity standards.

Community Impact

Community Engagement

At Computime, we acknowledge our responsibility to support and contribute positive impact on the communities we work and live in. We place great importance on supporting the underserved communities to have better access to improved health and well-being. Through continuous support of the communities we are a part of, we strengthen our connection with them and contribute to building a harmonious society.

Christmas Volunteer Service at the St. Christopher Home

Computime visited the Heart Link Centre of St. Christopher's Home in Hong Kong, celebrating Christmas with 24 children. During the visit, Computime employees expressed the heartfelt wishes to the children and distributed food and gifts to the youngsters, wishing them happiness and joy. The purpose of this visit was to provide the children with a delightful and educational experience and to positively influence them.

Food Upcycling Workshop with Food Angel

The ongoing COVID-19 pandemic presents challenges to people's livelihoods, including access to essential items such as food. In response, Computime partnered with a Hong Kong non-profit organisation, Food Angel, to participate in a food regeneration workshop, preparing nutritious meal boxes for those in need. The Computime volunteer team prepared a total of 2,036 hot meals within two hours. Computime is cosmmitted to maintaining the spirit of volunteerism and continuing to make positive contributions to society.

Major Recognitions, Awards & Membership

At Computime, we have devoted considerable effort to achieving excellence in corporate governance, social responsibility, environmental protection, and product development. During the Year, our commitment to sustainability and excellence has been recognised by different organisations. Moving forward in our sustainability journey, we will remain committed to growing and thriving sustainably by collaborating with stakeholders to benefit our community.

Recognitions and Awards

Recognitions/Awards	Organisers/Competitions
Low Carbon Manufacturing Programme – Sliver Label	World Wide Fund for Nature
Low Carbon Manufacturing Programme – Certified Label	World Wide Fund for Nature
ESG Pledge (no. ESG23-000276)[11]	The Chinese Manufacturers' Association of Hong Kong and Hong Kong Brand Development Council

Memberships

Organisations	Membership company
The Hong Kong General Chamber of Commerce	Computime Group Limited
The Chinese Manufacturers' Association of Hong Kong	Computime Limited
Federation of Industry & Commerce (Chamber of Commerce) - Shenzhen Longgang District Nanwan sub - district	Computime Electronics (Shenzhen) Co. Ltd. & Computime Control Devices Manufacturing (Shenzhen) Co. Ltd.
Federation of Malaysia Manufacturers	Computime (Malaysia) Sdn. Bhd

[11] *The issue date of ESG Pledge was on the 20th April, 2023.*

Assurance Statement

ASSURANCE STATEMENT

SGS HONG KONG LIMITED'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) REPORT 2022/23 OF COMPUTIME GROUP LIMITED

NATURE OF THE ASSURANCE/VERIFICATION

SGS Hong Kong Limited (hereinafter referred to as SGS) was commissioned by Computime Group Limited (hereinafter referred to as Computime) to conduct an independent assurance of the "ESG Report 2022/23" (hereinafter referred to as the Report). The reporting period of the Report is 1 April 2022 to 31 March 2023.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all Computime's Stakeholders.

RESPONSIBILITIES

The information in the Report and its presentation are the responsibility of the directors, governing body and the management of Computime. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of verification with the intention to inform all Computime's stakeholders.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The SGS ESG & Sustainability Report Assurance protocols used to conduct assurance are based upon internationally recognised reporting and assurance guidance and standards including the principles of reporting process contained within the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) GRI 1: Foundation 2021 for report quality, GRI 2: General Disclosure 2021 for organisation's reporting practices and other organizational detail, GRI 3: Material Topics 2021 for organisation's process of determining material topics, its list of material topics and how to manage each topic, and the guidance on levels of assurance contained within the AA1000 series of standards and International Standard on Assurance Engagements 3000 (Revised) - Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (ISAE 3000).

The assurance of this report has been conducted according to the following Assurance Standards:

	Assurance Standard	Level of Assurance
A	SGS ESG & SRA Assurance Protocols (based on GRI Principles and guidance in AA1000)	n/a
B	ISAE 3000	Limited

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information and evaluation of adherence to the following reporting criteria:

	Reporting Criteria
1	GRI Standards 2021 (In Accordance with)
2	HKEx ESG Reporting Guide

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, documentation and record review as well as data validation.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

LIMITATIONS AND MITIGATION

Financial data drawn directly from independently audited financial accounts has not been checked back to source as part of this assurance process. Note here any other specific limitations for the assurance engagement and actions taken to mitigate those limitations.

Some statements and data within the scope were not assured due to lack of accessible records during the timescale allowed for assurance.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirms our independence from Computime, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors and sustainability professionals specializing in the Environmental, Social and Governance (ESG), environmental and carbon fields.

FINDINGS AND CONCLUSIONS

ASSURANCE/VERIFICATION OPINION

On the basis of the methodology described and the verification work performed, nothing has come to our attention that causes us to believe that the specified performance information included in the scope of assurance is not fairly stated and has not been prepared, in all material respects, in accordance with the reporting criteria.

We believe that Computime has chosen an appropriate level of assurance for this stage in their reporting.

Signed:
For and on behalf of SGS Hong Kong Limited

Miranda Kwan Director
Knowledge Solutions
29th June 2023

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Laws and Regulations Compliance

We implement internal policies and initiatives to ensure our business operations adhered to all applicable laws and regulations listed below.

Aspect	Applicable Laws and Regulations
A1 Emissions	China • Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution • Law of the People's Republic of China on the Prevention and Control of Water Pollution • Law of the People's Republic of China on the Prevention and Control of Environmental Pollution of Solid Waste Hong Kong • Air Pollution Control (Motor Vehicle Fuel) Regulation (Cap. 311L) • Air Pollution Control (Vehicle Design Standards) (Emission) Regulations (Cap. 311J) • Water Pollution Control Ordinance (Cap. 358) • Waste Disposal Ordinance (Cap. 354) Malaysia • The Environment Quality Act 1974 and its Regulations 1989 • Environment Quality (Clean Air) Regulations 1978, PU (A) 280 **Compliance Statement:** During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on Computime relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

Laws and Regulations Compliance (continued)

Aspect	Applicable Laws and Regulations
A2 Use of Resources	China • Law of the People's Republic of China on Conserving Energy • Law of the People's Republic of China on the Promotion of Clean Production Hong Kong • Water Pollution Control Ordinance (Cap. 358) • Waste Disposal Ordinance (Cap. 354) Malaysia • Wild Conservation Act 2010 • Land Conservation Act 1960 • Sarawak Natural Resources and Environment (Amendment) Ordinance 2001 • Renewable Energy Act 2011 • Environmental Quality (Sewage) Regulations 2009 • Environmental Quality (Industrial Effluent) Regulations 2009 **Compliance Statement:** There was no issue in sourcing water that is fit for purpose during the Year.
A3 The Environmental and Natural Resources	China • Law of the People's Republic of China on Appraisal of Environmental Impacts • Environmental Protection Law of the People's Republic of China Hong Kong • Hazardous Chemicals Control Ordinance (Cap. 595) • Mercury Control Ordinance (Cap. 640) • Product Eco-responsibility Ordinance (Cap. 603) • Motor Vehicle Idling (Fixed Penalty) Ordinance (Cap. 611) Malaysia • The Environment Quality Act 1974 and its Regulations 1989 • The Environmental Quality Order 1989 • Public Cleansing Management Act 2007 **Compliance Statement:** During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on Computime relating to the use of environmental and natural resources.

Laws and Regulations Compliance (continued)

Aspect	Applicable Laws and Regulations
A4 Climate Change	• Record-filing Management Regulations on Strengthening the Use, Sale, Maintenance and Recycling of Ozone Depletion Substances • Trial Measures for Carbon Emission Management in Guangdong Province • Several Provisions on Carbon Emission Management of Shenzhen Special Economic Zone • Carbon Emission Registration Management Rules (Trial) • Carbon Emission Trading Management Rules (Trial) • Carbon Emission Rights Settlement Management Rules (Trial) • Opinions of Guangdong Provincial Environmental Protection Department on Strictly Controlling Volatile Organic Compounds (VOCs) Emissions from Industrial Enterprises in the Pearl River Delta Region • Fugitive Emission Control Standard of Volatile Organic Compounds
B1 Employment	China • Labour Law of the People's Republic of China • Labour Contract Law of the People's Republic of China • Special Rules on the Labour Protection of Female Employees Hong Kong • The Employment Ordinance, Cap. 57 • The Employees' Compensation Ordinance, Cap. 282 • The Minimum Wage Ordinance, Cap. 608 Malaysia • Employment Act 1955 (Act 265), Regulations and Orders & Selected Legislation • Employees' Social Security Act 1969 (Act 4), Regulations & Rules • Industrial Relations Act 1967 (Act 177), Rules & Regulations • Employees Provident Fund Act 1991 (Act 452), Regulations & Rules **Compliance Statement:** During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on Computime relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.

Laws and Regulations Compliance (continued)

Aspect	Applicable Laws and Regulations
B2 Health and Safety	China • Production Safety Law of the People's Republic of China • Law of the People's Republic of China on the Prevention and Control of Occupational Diseases • Code of Occupational Disease Prevention of the People's Republic of China • Regulations on Occupational Health Supervision and Management in the Workplace • Occupational Health Files Management Surveillance • Technical Specifications for Occupational Health Surveillance • Measures for the Supervision and Administration of Employers' Occupational Health Surveillance Hong Kong • Occupational Safety and Health Ordinance (Cap. 509) and subsidiary regulations • Occupational Safety and Health (Display Screen Equipment) Regulation (Cap. 509B) • Occupational Safety and Health (Display Screen Equipment) Regulation • Factories and Industrial Undertakings Ordinance (Cap. 59) and subsidiary regulations • Buildings Ordinance (Cap. 123) and subsidiary regulations • Electricity Ordinance (Cap. 406) and subsidiary regulations • Fire Safety (Commercial Premises) Ordinance (Cap. 502) • Road Traffic Ordinance (Cap. 374) • Road Traffic (Construction and Maintenance of Vehicles) Regulations (Cap. 374A) • Prevention and Control of Disease Ordinance (Cap. 599) • Temporary Protection Measures for Business Tenants (COVID-19 Pandemic) Ordinance (Cap. 644) Malaysia • The Occupational Safety and Health Act 1994 • The Factories and Machinery Act 1967 • The Petroleum Act (safety measures) 1984 • The Employment Act 1955 • Labour Ordinance Acts 2005 **Compliance Statement:** During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on Computime relating to the provision of a safe working environment and protection of employees from occupational hazards.

Laws and Regulations Compliance (continued)

Aspect	Applicable Laws and Regulations
B4 Labour Standard	China • Law of the People's Republic of China on the Protection of Minors • Provisions on the Prohibition of Using Child Labour Hong Kong • The Employment Ordinance, Cap. 57 Malaysia • The Employment Act, of 1955 **Compliance Statement:** During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on Computime relating to the prevention of any child and forced labour. There were no reported cases of child or forced labour in the Year.
B6 Product Responsibility	China • Product Quality Law of the People's Republic of China • Tort Law of the People's Republic of China • Patent Law of the People's Republic of China Hong Kong • Consumer Goods Safety Regulation (Cap. 456A) • Electrical Products (Safety) Regulation (Cap. 406G) Malaysia • Consumer Protection Act 1999 **Compliance Statement:** During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on Computime relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.

Laws and Regulations Compliance (continued)

Aspect	Applicable Laws and Regulations
B7 Anti-corruption	China • Anti-Unfair Competition Law of the People's Republic of China • Criminal Law of the People's Republic of China Hong Kong • Anti-money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615) Malaysia • Section 17A (1) of the MACC (Amendment) Act 2018 Vietnam • Law on Prevention and Combat of Corruption No. 55/2005/QH11 • Decree No. 59/2013/ND-CP of the Government • Decision No. 64/2007/QD-TTg of the Prime Minister • Penal Code No. 100/2015/QH13 Mexico • Inter-American Convention against Corruption • OECD Anti-bribery Convention • United Nations Convention against Corruption (UNCAC) • United States-Mexico-Canada Agreement (USMCA) Denmark • The Danish Criminal Code Germany • Section 261 of the Criminal Code (StGB) – the offence of money laundering • Money Laundering Act • The Banking Act • The Insurance Supervision Act • The Payment Services Supervision Act • The Investment Code

Laws and Regulations Compliance (continued)

Aspect	Applicable Laws and Regulations
	Romania • Law no. 78 of May 8, 2000 for the prevention, detection and sanctioning of acts of corruption • Decision no. 583 of August 10, 2016 on the approval of the National Anti-Corruption Strategy for 2016-2020, the sets of performance indicators, the risks associated with the objectives and measures in the strategy and the sources of verification, the inventory of institutional transparency and corruption prevention measures, evaluation indicators, and standards for the publication of information of public interest • ANNEXES of December 17, 2021 on the approval of the National Anti-Corruption Strategy 2021-2025 and its related documents • Art. 289 New Criminal Code Taking Bribes Corruption offences • Art. 290 New Penal Code Bribery Corruption offences • Art. 291 New Criminal Code Influence peddling Corruption offences • Art. 292 New Criminal Code Buying influence Corruption offences • Art. 293 New Criminal Code Acts committed by members of arbitration courts or in connection with them Corruption offences UK • The Bribery Act 2010 USA • The American Anti-Corruption Act (AACA) • 18 USC Section 201 • The Travel Act • Mail and wire fraud statutes • Foreign Corrupt Practices Act (FCPA) of 1977 - anti-bribery provisions • Foreign Corrupt Practices Act (FCPA) of 1977 - accounting provisions • The Ethics Law (Chapter 102 of the Ohio Revised Code) • The Ohio Penal Code • Illinois Bribery Law - 720 ILCS 5/33-1 • The Public Corruption Profit Forfeiture Act - 5 ILCS 283 **Compliance Statement:** During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on Computime relating to bribery, extortion, fraud and money laundering, and we are not involved in any corruption cases.

Performance Data Summary

Environmental Performance:

Indicators	Unit	FY2023	FY2022	FY2021
Air Emissions[12]				
Sulphur oxides (SOx)	kg	**1.39**	1.13	1.23
Nitrogen oxides (NOx)	kg	**133.63**	62.84	58.25
Particulate matter (PM)	kg	**10.75**	4.63	4.46
Tin and its compounds	kg	**4.53**	3.80	1.77
VOCs[13]	kg	**3,775.56**	7,110.75	1,445.45
GHG Emissions[14]				
Scope 1 direct emissions[15]	tCO_2e	**584.11**	193.00	243.00
GHG removals from newly planted trees[16]	tCO_2e	**5.41**	/	/
Scope 2 indirect emissions[17]	tCO_2e	**24,671.41**	19,356.00	25,324.00
Total GHG emissions (Scope 1 and Scope 2 inclusive)	**tCO_2e**	**25,260.93**	**19,548.00**	**25,567.00**
GHG Emission intensity	tCO_2e per HKD'000,000 revenue	**6.01**	4.67	7.11
Hazardous waste				
Total Hazardous waste	tonne	**114.33**	105.37	82.95
Waste mineral oils	tonne	**0**	0	0.20
Organic solvent waste	tonne	**37.56**	33.40	30.67
Organic resins waste	tonne	**41.89**	50.08	36.53
Mercury, lead and zinc waste	tonne	**0.30**	0	0
Other hazardous waste	tonne	**34.59**	21.90	15.55
Hazardous waste intensity	kg per HKD'000,000 revenue	**27.19**	25.18	23.07

12 *Air emissions are generated from the consumption of LPG, petrol and diesel fuel. The Emission Factors adopted are based on Appendix 2: Reporting Guidance on Environmental KPIs published by the HKEx.*

13 *The data of VOCs in FY20/21 and FY21/22 includes the emissions of methylbenzene.*

14 *The calculation standards and methodologies for GHG emissions: Methodologies: Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong published by the Environmental Protection Department ("EPD") and the Electrical and Mechanical Services Department of the Hong Kong SAR Government.*

15 *Scope 1 emissions included direct GHG emissions from the combustion of fuels in stationary and mobile sources covering carbon dioxide ("CO2"), methane ("CH4"), nitrous oxide ("N2O"), the use of refrigeration (HCFC refrigerants: 90.9 kg; HFC refrigerants: 14 kg), and GHG removals from newly planted trees. The Emission Factors adopted are based on based on "Appendix 2: Reporting Guidance on Environmental KPIs" published by the HKEx and the "Environmental Reporting Guidelines: Including mandatory greenhouse gas emissions reporting guidance" issued by DEFRA in the UK. The Global Warming Potential ("GWP") rates from the IPCC Fifth Assessment Report ("AR5").*

16 *During the Year, the Group has planted a total of 235 trees with at least five metres in height. The Removal Factor are based on the EPD's Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong.*

17 *Scope 2 emissions included indirect GHG emissions from the consumption of purchased electricity. The emissions factors for Hong Kong-based operations referenced the emission intensity published by CLP Power Hong Kong Limited in 2022, the emissions factors for the Mainland-based operations referenced the Ministry of Ecology and Environment of the People's Republic of China, and the International Energy Agency ("IEA") for operation locations outside Hong Kong.*

Performance Data Summary (continued)

	Unit	FY2023	FY2022	FY2021
Non-Hazardous waste				
Total Non-hazardous waste generated[18]	**tonne**	**1,206.07**	**383.20**	**265.30**
Paper and Carton	tonne	**640.67**	/	/
Plastics	tonne	**488.76**	/	/
Wood	tonne	**59.61**	/	/
Metals	tonne	**0.53**	/	/
Electronic Waste	tonne	**7.57**	/	/
WEEE	tonne	**0.81**	/	/
Rechargeable Battery	tonne	**0.03**	/	/
Toner Cartridges/Inkjet Cartridges	tonne	**0.01**	/	/
Other non-hazardous waste produced	tonne	**8.08**	/	/
Non-hazardous waste intensity	kg per HKD'000,000 revenue	**286.83**	91.57	73.78
Total Non-hazardous waste recycled	**tonne**	**935.96**	**/**	**/**
Paper and Carton	tonne	**528.28**	/	/
Plastics	tonne	**364.78**	/	/
Wood	tonne	**41.62**	/	/
WEEE	tonne	**1.11**	/	/
Rechargeable Battery	tonne	**0.03**	/	/
Toner Cartridges/Inkjet Cartridges	tonne	**0.01**	/	/
Other non-hazardous waste recycled	tonne	**0.12**	/	/
Energy Consumption				
Direct Energy Consumption[19]	**MWh**	**1,726.06**	**830.00**	**918.00**
Diesel	Liter	**53,801.42**	42,963.00	47,106.00
Petrol	Liter	**35,621.83**	29,799.00	32,146.00
Natural gas	m^3	**70,142.80**	12,858.00	15,310.00
Liquified Petroleum Gases (LPG)	KG	**6,920.00**	/	/
In-Direct Energy Consumption	**MWh**	**32,093.97**	**3,809.00**	**33,529.00**
Electricity	MWh	**32,093.97**	33,809.00	33,529.00
Total energy consumption	**MWh**	**33,955.29**	**34,639.00**	**34,447.00**
Energy intensity	MWh per HK$'000,000 revenue	**8.04**	8.28	9.58

[18] *During the Year, the Group has expanded the data scope of non-hazardous waste to include the general waste in the two factories in Mainland China, which lead to a significant increase in the total amount of non-hazardous waste generated. The detailed breakdown of non-hazardous waste categories is disclosed from FY 2023.*

[19] *Direct energy consumption of the Group includes the consumption of diesel, petrol, natural gas and LPG. The conversion factors adopted are based on the Energy Statistics Manual issued by the IEA and the U.S. Energy Information Administration.*

Performance Data Summary (continued)

	Unit	FY2023	FY2022	FY2021
Water Consumption				
Total Water Consumption	m^3	**233,298.58**	275,158.00	379,891.00
Water intensity	m^3 per HK$'000,000 revenue	**55.48**	65.75	105.62
Packaging Material[20]				
Carton	tonne	**1,904.00**	598.00	/
Printing	tonne	**304.00**	86.00	/
Other packing materials	tonne	**907.00**	57.00	/

[20] *The increase in packaging materials in FY 2023 is due to the Group's growth in assisting suppliers with handling packaging materials.*

Performance Data Summary (continued)

Social Performance:

	Unit	FY2023	FY2022	FY2021
Total Headcount	No. of people	**4,221**	4,922	5,100
By Gender				
Male	No. of people	**1,537**	1,913	1,861
Female	No. of people	**2,684**	3,009	3,239
By Function				
Management	No. of people	**300**	272	282
Staff	No. of people	**806**	789	771
Front-line Workers	No. of people	**3,115**	3,861	4,047
By Age				
<30	No. of people	**1,241**	1,649	1,754
30-50	No. of people	**2,772**	3,103	3,189
>50	No. of people	**208**	170	157
By Geographical Distribution				
Mainland China	No. of people	**3,120**	3,788	4,008
Hong Kong	No. of people	**165**	165	166
Malaysia	No. of people	**803**	888	854
Europe and the America	No. of people	**127**	76	69
Asia (excluding Mainland China, Hong Kong, Malaysia)	No. of people	**6**	5	3
By Employment Type				
Full-time	No. of people	**3,481**	4,917	5,099
Part-time	No. of people	**9**	5	1
Employee turnover[21]	**%**	**192%**	**212%**	**/**
By Gender[22]				
Male	No. of people	**5,477**	6,496	/
	%	**356%**	340%	325%
Female	No. of people	**2,643**	3,934	/
	%	**98%**	131%	112%
By Age				
<30	No. of people	**5,272**	6,971	/
	%	**425%**	423%	299%
30-50	No. of people	**2,814**	3,425	/
	%	**102%**	110%	135%
>50	No. of people	**34**	34	/
	%	**16%**	20%	83%

21 *Turnover rate covers voluntary and involuntary leavers or due to dismissal, retirement, or death in service.*

22 *Breakdown of turnover rate is calculated by dividing the number of leavers for each category by the yearly number of formal and outsources contracting employees in that category. Actual figures have been disclosed from FY2022 onwards.*

Performance Data Summary (continued)

	Unit	FY2023	FY2022	FY2021
By Geographical location				
Mainland China	No. of people	**7,457**	9,003	/
	%	**239%**	238%	227%
Hong Kong	No. of people	**54**	54	/
	%	**33%**	33%	45%
Malaysia	No. of people	**602**	1,346	/
	%	**75%**	152%	53%
Europe and the America	No. of people	**6**	25	/
	%	**5%**	33%	54%
Asia (excluding Mainland China, Hong Kong, Malaysia)	No. of people	**1**	2	/
	%	**17%**	40%	0%
New employee hires	**%**	**175%**	**195%**	**/**
By Gender				
Male	No. of people	**5,068**	6,499	/
	%	**330%**	340%	189%
Female	No. of people	**2,303**	3,096	/
	%	**86%**	103%	319%
By Age				
<30	No. of people	**4,897**	6,525	/
	%	**395%**	396%	332%
30-50	No. of people	**2,447**	3,052	/
	%	**88%**	98%	118%
>50	No. of people	**27**	18	/
	%	**13%**	11%	15%
By Geographical location				
Mainland China	No. of people	**6,785**	8,805	/
	%	**217%**	232%	210%
Hong Kong	No. of people	**54**	53	/
	%	**33%**	32%	23%
Malaysia	No. of people	**517**	700	/
	%	**64%**	79%	134%
Europe and the America	No. of people	**13**	37	/
	%	**10%**	43%	23%
Asia (excluding Mainland China, Hong Kong, Malaysia)	No. of people	**2**	4	/
	%	**33%**	80%	0%

Performance Data Summary (continued)

	Unit	FY2023	FY2022	FY2021
Employees that were entitled to parental leave[23]	No. of people	**3,528**	/	/
By Gender				
Male	No. of people	**1,395**	/	/
Female	No. of people	**2,133**	/	/
Employees that took parental leave				
By Gender				
Male	No. of people	**25**	/	/
Female	No. of people	**42**	/	/
Employees that returned to work in the reporting period after parental leave ended				
By Gender				
Male	No. of people	**25**	/	/
Female	No. of people	**34**	/	/
Employees that returned to work after parental leave ended that were still employed 12 months after their return to work				
By Gender				
Male	No. of people	**24**	/	/
Female	No. of people	**23**	/	/
Return to work rate				
By Gender				
Male	%	**100%**	/	/
Female	%	**91%**	/	/
Retention rate				
By Gender				
Male	%	**96%**	/	/
Female	%	**71%**	/	/
Development and Training[24]				
Average hours of training per employee	Hours	**17.17**	17.48	28.73
Average Training Hours by Gender				
Male	Hours	**7.14**	7.62	34.16
Female	Hours	**21.82**	22.08	26.31
Average Training Hours by Function				
Management	Hours	**5.34**	10.38	12.62
Staff	Hours	**5.87**	6.35	6.01
Front-line Workers	Hours	**22.92**	22.41	37.84

[23] *Relevant figures have been disclosed from FY2023 onwards.*

[24] *Development and training data for FY2022 and FY2023 cover formal employees only.*

Performance Data Summary (continued)

	Unit	FY2023	FY2022	FY2021
Percentage of Employees Trained[25]				
By Gender				
Male	%	**69%**	60%	100%
Female	%	**100%**	100%	100%
By Function				
Management	%	**100%**	99%	100%
Staff	%	**100%**	100%	100%
Front-line Workers	%	**100%**	100%	100%
Employees who received a regular performance and career development review[26]				
By Gender				
Male	%	**95.50%**	/	/
Female	%	**93.52%**	/	/
By Function				
Management	%	**94.30%**	/	/
Staff	%	**96.08%**	/	/
Front-line Workers	%	**100%**	/	/
Occupational Health and Safety[27]				
Number of work-related injuries	No.	**4**	2	35
Lost days due to work-related injuries	Day	**113**	159	393.5
Number of work-related fatalities	No.	**0**	0	0
Percentage of work-related fatalities	%	**0**	0	0
Injury rate[28]	per 200,000 hours worked	**0.09**	/	/
The number of hours worked	Hours	**8,442,000**	/	/

[25] *Percentage of employees trained in one category during the year = total number of formal employees received training in that category during the Year/total number of formal employees as at the end of the reporting period.*

[26] *Relevant figures have been disclosed from FY2023 onwards. The data covers employees in EU, UK and Hong Kong only. The Group will expand the data coverage in other locations in the future.*

[27] *Health and safety data for FY2022 and FY2023 only cover formal employees. The number of work-related fatalities is zero for the past three years.*

[28] *The injury rate is calculated based on the number of injuries per 200,000 hours worked (total number of employees working 40 hours per week for 50 weeks).*

Performance Data Summary (continued)

	Unit	FY2023	FY2022	FY2021
For all workers who are not employees but whose work and/or workplace is controlled by the organization:				
Fatalities as a result of work-related injury	No.	**0**	/	/
Fatalities as a result of work-related injury	%	**0**	/	/
High-consequence work-related injuries (excluding fatalities)	No.	**0**	/	/
High-consequence work-related injuries (excluding fatalities)	%	**0**	/	/
Recordable work-related injuries	No.	**2**	/	/
Injury rate	per 200,000 hours worked	**0.13**	/	/
The number of hours worked	Hours	**3,000,638**	/	/
For all Employees				
The number of fatalities as a result of work-related ill health	No.	**0**	0	0
The number of cases of recordable work-related ill health	No.	**0**	0	0
For all workers who are not employees but whose work and/or workplace is controlled by the organization:				
The number of fatalities as a result of work-related ill health	No.	**0**	0	0
The number of cases of recordable work-related ill health	No.	**0**	0	0
Diversity of governance bodies and employees[29]				
By Gender				
Male	%	**100%**	/	/
Female	%	**0%**	/	/
By Age				
<30	%	**0%**	/	/
30-50	%	**0%**	/	/
>50	%	**100%**	/	/
Total number of incidents of discrimination during the reporting period	No.	**0**	/	/
Total number of Suppliers	No.	**870**	1,006	881

[29] *Relevant figures have been disclosed from FY2023 onwards.*

Performance Data Summary (continued)

	Unit	FY2023	FY2022	FY2021
By Geographical location				
Mainland China	No.	**733**	855	780
Asia (excluding China)	No.	**33**	43	34
Europe (excluding the United Kingdom)	No.	**43**	36	24
United Kingdom	No.	**4**	1	0
North America	No.	**57**	71	43
Number of products sold or shipped subject to recalls for safety and health reasons	No.	**0**	0	0
Percentage of total products sold or shipped subject to recalls for safety and health reasons	%	**0**	0	0
Number of products and services related to complaints received	No.	**78**	83	57
Substantiated complaints received concerning breaches of customer privacy	No.	**0**	/	/
Complaints received from outside parties and substantiated by the organization	No.	**0**	/	/
Complaints from regulatory bodies	No.	**0**	/	/
Total number of identified leaks, thefts, or losses of customer data	No.	**0**	/	/
Donation	HK$	**233,000**	384,000	362,000

HKEX ESG Reporting Guide Content Index

Mandatory Disclosure Requirements	Cross-reference in this Report/Comment
Governance Structure	ESG Governance
Reporting Principles	Reporting Guidelines and Principles
Reporting Boundary	Reporting Boundary and Period

Aspects/KPIs	Description	References/Remarks
A. Environmental		
Aspect A1: Emissions		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Our Sustainability Approach Environmental Sustainability Laws and Regulations Compliance
KPI A1.1	The types of emissions and respective emissions data.	Performance Data Summary – Environmental Performance
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity.	Our Environmental Targets Performance Data Summary – Environmental Performance
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity.	Performance Data Summary – Environmental Performance
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity.	Performance Data Summary – Environmental Performance
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	Our Environmental Targets Responding to Climate Change Waste and Pollution Management
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Our Environmental Targets Waste and Pollution Management

HKEX ESG Reporting Guide Content Index (continued)

Aspects/KPIs	Description	References/Remarks
Aspect A2: Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Our Sustainability Approach Environmental Sustainability
KPI 2.1	Direct and/or indirect energy consumption by type in total (kWh in '000s) and intensity.	Performance Data Summary – Environmental Performance
KPI 2.2	Water consumption in total and intensity.	Performance Data Summary – Environmental Performance
KPI 2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Our Environmental Targets Responding to Climate Change Reducing Carbon Footprint
KPI 2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	Environmental Management Our Environmental Targets Water Consumption and Conservation
KPI 2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Performance Data Summary – Environmental Performance
Aspect A3: The Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	Environmental Management Water Consumption and Conservation Waste and Pollution Management
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Environmental Management Water Consumption and Conservation Waste and Pollution Management

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Aspects/KPIs	Description	References/Remarks
Aspect A4: Climate Change		
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Responding to Climate Change
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	Responding to Climate Change
B. Social		
Aspect B1: Employment		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, antidiscrimination, and other benefits and welfare.	Inclusive Workplace and Culture Business Ethics Laws and Regulations Compliance
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.	Performance Data Summary – Social Performance
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Performance Data Summary – Social Performance
Aspect B2: Health and Safety		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	Occupational Health and Safety Laws and Regulations Compliance
KPI 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 Performance Data Summary – Social Performance
KPI B2.2	Lost days due to work injury.	Occupational Health and Safety Performance Data Summary – Social Performance
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	Occupational Health and Safety

HKEX ESG Reporting Guide Content Index (continued)

Aspects/KPIs	Description	References/Remarks
Aspect B3: Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Talent Attraction, Retention and Development Staff Engagement
KPI B3.1	The percentage of employees trained by gender and employee category.	Performance Data Summary – Social Performance
KPI B3.2	The average training hours completed per employee by gender and employee category.	Performance Data Summary – Social Performance
Aspect B4: Labour Standards		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Labour Practices and Rights
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Labour Practices and Rights
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Labour Practices and Rights
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Responsible Supply Chain Management Conflict Minerals Management
KPI B5.1	Number of suppliers by geographical region.	Performance Data Summary – Social Performance
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	Responsible Supply Chain Management Conflict Minerals Management
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Responsible Supply Chain Management Conflict Minerals Management
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Responsible Supply Chain Management Conflict Minerals Management

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Aspects/KPIs	Description	References/Remarks
Aspect B6: Product responsibility		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Product Management and Operational Practices Laws and Regulations Compliance
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Quality Assurance Customer Satisfaction and Well-being Performance Data Summary – Social Performance
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Performance Data Summary – Social Performance
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Product Innovation and Intellectual Property
KPI B6.4	Description of quality assurance process and recall procedures.	Quality Assurance
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Data Security and Privacy Protection

HKEX ESG Reporting Guide Content Index (continued)

Aspects/KPIs	Description	References/Remarks
Aspect B7: Anti-corruption		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Business Ethics Laws and Regulations Compliance
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	Business Ethics Laws and Regulations Compliance
KPI B7.2	Description of preventive measures and whistleblowing procedures, how they are implemented and monitored.	Whistleblowing Policy
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-bribery and corruption
Aspect B8: Community investment		
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	Community Impact
KPI B8.1	Focus areas of contribution.	Community Engagement
KPI B8.2	Resources contributed to the focus area.	Performance Data Summary – Social Performance

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GRI Disclosure	References/Remarks
GRI 1: Foundation 2021	
Statement of use	The Group has reported in accordance with the GRI Standards for the period from 1 April 2022 to 31 March 2023.
GRI 2: General Disclosures 2021	
2-1 Organisational details	About Computime
2-2 Entities included in the organisation's sustainability reporting	About Computime
2-3 Reporting period, frequency and contact point	About the Report
2-4 Restatements of information	About the Report
2-5 External assurance	Assurance Statement
2-6 Activities, value chain and other business relationships	About Computime
2-7 Employees	Inclusive Workplace and Culture
2-8 Workers who are not employees	Inclusive Workplace and Culture
2-9 Governance structure and composition	Our Sustainability Approach – ESG Governance
2-10 Nomination and selection of the highest governance body	Our Sustainability Approach – ESG Governance
2-11 Chair of the highest governance body	Our Sustainability Approach – ESG Governance
2-12 Role of the highest governance body in overseeing the management of impacts	Our Sustainability Approach – ESG Governance
2-13 Delegation of responsibility for managing impacts	Our Sustainability Approach – ESG Governance
2-14 Role of the highest governance body in sustainability reporting	Our Sustainability Approach – ESG Governance
2-15 Conflicts of interest	Business Ethics
2-16 Communication of critical concerns	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment
2-17 Collective knowledge of the highest governance body	Our Sustainability Approach – ESG Governance
2-18 Evaluation of the performance of the highest governance body	Our Sustainability Approach – ESG Governance
2-19 Remuneration policies	Talent Attraction, Retention and Development

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GRI Disclosure	References/Remarks
2-20 Process to determine remuneration	Talent Attraction, Retention and Development
2-21 Annual total compensation ratio	Annual Report FY2023 – Financial information
2-22 Statement on sustainable development strategy	Our Sustainability Approach – Our Sustainability Strategy
2-23 Policy commitments	Our Sustainability Approach – Our Sustainability Strategy
2-24 Embedding policy commitments	Our Sustainability Approach – Our Sustainability Strategy
2-25 Processes to remediate negative impacts	Our Sustainability Approach – Our Sustainability Strategy
2-26 Mechanisms for seeking advice and raising concerns	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment
2-27 Compliance with laws and regulations	Business Ethics Laws and Regulations Compliance
2-28 Membership associations	Major Recognitions, Awards & Membership
2-29 Approach to stakeholder engagement	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment
2-30 Collective bargaining agreements	Inclusive Workplace and Culture The Group has 0.31% of total employees covered by collective bargaining agreements.
GRI 3: Material Topics 2021	
3-1 Process to determine material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment
3-2 List of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment

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GRI Disclosure	References/Remarks
GRI 201: Economic Performance 2016	
3-3 Management of material topics	About Computime Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Responding to Climate Change
201-1 Direct economic value generated and distributed	About Computime Annual Report FY2023
201-2 Financial implications and other risks and opportunities due to climate change	Responding to Climate Change
201-3 Defined benefit plan obligations and other retirement plans	Annual Report FY2023
201-4 Financial assistance received from government	Annual Report FY2023
GRI 202: Market Presence 2016	
3- 3 Management of material topics	About Computime Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Inclusive Workplace and Culture
202-1 Ratios of standard entry level wage by gender compared to local minimum wage	The Group fulfils the competitive wages laws and regulations in the jurisdictions that we operate.
202-2 Proportion of senior management hired from the local community	A majority of the working population of the Group are hired from the local community.
GRI 204: Procurement Practices 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment
204-1 Proportion of spending on local suppliers	Responsible Supply Chain Management
GRI 205: Anti-corruption 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Business Ethics
205-1 Operations assessed for risks related to corruption	Business Ethics
205-2 Communication and training about anti-corruption policies and procedures	Business Ethics
205-3 Confirmed incidents of corruption and actions taken	Business Ethics

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GRI Disclosure	References/Remarks
GRI 301: Materials 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Environmental Sustainability
301-1 Materials used by weight or volume	Performance Data Summary – Environmental Performance
301-2 Recycled input materials used	Water Consumption and Conservation
301-3 Reclaimed products and their packaging materials	Performance Data Summary – Environmental Performance
GRI 302: Energy 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Environmental Sustainability
302-1 Energy consumption within the organisation	Performance Data Summary – Environmental Performance
302-2 Energy consumption outside of the organisation	Performance Data Summary – Environmental Performance
302-3 Energy intensity	Performance Data Summary – Environmental Performance
302-4 Reduction of energy consumption	Environmental Sustainability – Responding to Climate Change Environmental Sustainability – Reducing Carbon Footprint
302-5 Reductions in energy requirements of products and services	Environmental Sustainability – Our Environmental Targets Green Product Innovation and Development

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GRI Disclosure	References/Remarks
GRI 305: Emissions 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Environmental Sustainability – Our Environmental Targets
305-1 Direct (Scope 1) GHG emissions	Performance Data Summary – Environmental Performance
305-2 Energy indirect (Scope 2) GHG emissions	Performance Data Summary – Environmental Performance
305-3 Other indirect (Scope 3) GHG emissions	Scope 3 emissions are not disclosed in this report due to the complexity involving numerous suppliers and partners. The Group is taking steps to measure and manage Scope 3 emissions.
305-4 GHG emissions intensity	Performance Data Summary – Environmental Performance
305-5 Reduction of GHG emissions	Performance Data Summary – Environmental Performance
305-6 Emissions of ozone-depleting substances (ODS)	Performance Data Summary – Environmental Performance
305-7 Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	Performance Data Summary – Environmental Performance
GRI 306: Waste 2020	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Environmental Sustainability – Our Environmental Targets
306-1 Waste generation and significant waste-related impacts	Environmental Sustainability – Waste and Pollution Management
306-2 Management of significant waste-related impacts	Environmental Sustainability – Waste and Pollution Management
306-3 Waste generated	Environmental Sustainability – Waste and Pollution Management
306-4 Waste diverted from disposal	Environmental Sustainability – Waste and Pollution Management
306-5 Waste directed to disposal	Environmental Sustainability – Waste and Pollution Management

Global Reporting Initiative Content Index (continued)

GRI Disclosure	References/Remarks
GRI 308: Supplier Environmental Assessment 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Product Management and Operational Practices
308-1 New suppliers that were screened using environmental criteria	Product Management and Operational Practices – Responsible Supply Chain Management
308-2 Negative environmental impacts in the supply chain and actions taken	Product Management and Operational Practices – Responsible Supply Chain Management
GRI 401: Employment 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Inclusive Workplace and Culture
401-1 New employee hires and employee turnover	Performance Data Summary – Social Performance
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Inclusive Workplace and Culture – Talent Attraction, Retention and Development
401-3 Parental leave	Performance Data Summary – Social Performance
GRI 403: Occupational Health and Safety 2018	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Inclusive Workplace and Culture
403-1 Occupational health and safety management system	Inclusive Workplace and Culture – Occupational Health and Safety
403-2 Hazard identification, risk assessment, and incident investigation	Inclusive Workplace and Culture – Occupational Health and Safety
403-3 Occupational health services	Inclusive Workplace and Culture – Occupational Health and Safety
403-4 Worker participation, consultation, and communication on occupational health and safety	Inclusive Workplace and Culture – Occupational Health and Safety
403-5 Worker training on occupational health and safety	Inclusive Workplace and Culture – Occupational Health and Safety
403-6 Promotion of worker health	Inclusive Workplace and Culture – Occupational Health and Safety
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Inclusive Workplace and Culture – Occupational Health and Safety

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GRI Disclosure	References/Remarks
403-8 Workers covered by an occupational health and safety management system	Inclusive Workplace and Culture – Occupational Health and Safety
403-9 Work-related injuries	Inclusive Workplace and Culture – Occupational Health and Safety Performance Data Summary – Social Performance
403-10 Work-related ill health	Inclusive Workplace and Culture – Occupational Health and Safety Performance Data Summary – Social Performance
GRI 404: Training and Education 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Inclusive Workplace and Culture
404-1 Average hours of training per year per employee	Performance Data Summary – Social Performance
404-2 Programmes for upgrading employee skills and transition assistance programmes	Inclusive Workplace and Culture – Talent Attraction, Retention and Development Inclusive Workplace and Culture – Staff Engagement
404-3 Percentage of employees receiving regular performance and career development reviews	Performance Data Summary – Social Performance
GRI 405: Diversity and Equal Opportunity 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Inclusive Workplace and Culture
405-1 Diversity of governance bodies and employees	Inclusive Workplace and Culture – Diversity and Inclusion Performance Data Summary – Social Performance The Group is working to expand the data scope to include age diversity by employee category.
405-2 Ratio of basic salary and remuneration of women to men	The Group is working to expand the data scope to include ratio of basic salary and remuneration of women to men.

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GRI Disclosure	References/Remarks
GRI 406: Non-discrimination 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Inclusive Workplace and Culture
406-1 Incidents of discrimination and corrective actions taken	Inclusive Workplace and Culture – Diversity and Inclusion Inclusive Workplace and Culture – Labour Practices and Rights
GRI 409: Forced or Compulsory Labour 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Product Management and Operational Practices
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Product Management and Operational Practices – Responsible Supply Chain Management
GRI 413: Local Communities 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Community Impact
413-1 Operations with local community engagement, impact assessments, and development programmes	Community Impact – Community Engagement
413-2 Operations with significant actual and potential negative impacts on local communities	Our operation does not cause negative impacts on local communities.
GRI 414: Supplier Social Assessment 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Product Management and Operational Practices
414-1 New suppliers that were screened using social criteria	Product Management and Operational Practices – Responsible Supply Chain Management
414-2 Negative social impacts in the supply chain and actions taken	Product Management and Operational Practices – Responsible Supply Chain Management

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GRI Disclosure	References/Remarks
GRI 416: Customer Health and Safety 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Product Management and Operational Practices
416-1 Assessment of the health and safety impacts of product and service categories	Product Management and Operational Practices – Customer Satisfaction and Well – being
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Product Management and Operational Practices – Customer Satisfaction and Well – being
GRI 418: Customer Privacy 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Product Management and Operational Practices
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Product Management and Operational Practices – Data Security and Privacy Protection

The UN Global Compact Index

We endorse United Nations Global Compact which is a set of 10 principles in the areas of human rights, labour, environment and anti-corruption. The table below shows our progress in FY2023.

United Nations Global Compact Principles		Cross reference in the Report
Human Rights		
Principle 1	Business should support and respect the protection of internationally proclaimed human rights; and	Labour Practices and Rights
Principle 2	Make sure that they are not complicit in human rights abuses.	
Labour Standards		
Principle 3	Business should uphold the freedom of association and the effective recognition of the right to collective bargaining;	Labour Practices and Rights
Principle 4	The elimination of all forms of forced and compulsory labour;	
Principle 5	The effective abolition of child labour; and	
Principle 6	The elimination of discrimination in respect of employment and occupation.	
Environment		
Principle 7	Business should support a precautionary approach to environmental challenges;	Responding to Climate Change
Principle 8	Undertake initiatives to promote greater environmental responsibility; and	Environmental Sustainability
Principle 9	Encourage the development and diffusion of environmentally friendly technologies.	Green product Innovation and Development
Anti-corruption		
Principle 10	Business should work against corruption in all its forms, including extortion and bribery.	Anti-bribery and corruption