![COME SURE logo]

COME SURE
Group (Holdings) Limited

(Incorporated in the Cayman Islands with limited liability) Stock Code: 00794

Environmental, Social and Governance Report

2023

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Report Overview

Come Sure Group (Holdings) Limited (the "Company" or "Come Sure") along with its subsidiaries (the "Group") is pleased to present its seventh Environmental, Social and Governance ("ESG") Report (the "Report"). The Report aims to describe the Group's strategy, vision, and performance with respect to the environmental, economic and social aspects of its operations.

Scope and Period

Due to the Group's evacuation arrangement from Shenzhen city in 2021, the scope of this Report is based on its operations in Dongguan city. Unless otherwise specified, this Report covers its financial year from 1 April 2022 to 31 March 2023 (the "Reporting Period" or "2023").

This Report focuses on the corrugated paperboard and paper-based packaging products manufacturing businesses of the Group's wholly-owned subsidiary, Guangdong Come Sure Environmental Protection Technology Company Limited, located in Guangdong province, the People's Republic of China (the "PRC") (the "Dongguan Plant") which accounted for over 85% of the Group's revenue and had been the major operating branch of the Group's business operation during the Report Period:

- The Dongguan Plant
    - Construction area of approximately 46,717.00 square meters
    - The annual output of corrugated paperboard during the Reporting Period reached approximately 71,950,000.00 square meters
    - During the Reporting Period, approximately RMB331,006,000.00 of the Group's revenue was attributable to the Dongguan Plant

The scope of this Report has been selected primarily in view of the significant ESG impact and revenue contribution of the operations of the Dongguan Plant to the Group. The reporting scope of this Report is consistent with the ESG report for the financial year from 1 April 2021 to 31 March 2022 ("2022"). During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations that have a significant impact on the Group.

Standard and Principles

This Report is prepared in accordance with the ESG Reporting Guide (the "ESG Reporting Guide") under Appendix 27 of the Rules governing the Listing of Securities for the Main Board listed issuers on The Stock Exchange of Hong Kong Limited (the "HKEx"). It complies with the mandatory disclosures requirements and the "comply or explain" provisions of the ESG Reporting Guide. The Group upholds the following principles during the report preparation:

Materiality
During the Reporting Period, the Group contracted an independent sustainability consultancy firm to conduct a materiality assessment through gathering different stakeholders' opinions. The assessment aims to identify material ESG issues of the Group, which forms the basis of this Report's structure. For more information, please refer to subsections "Stakeholder Engagement" and "Materiality Assessment" under the section "Come Sure's Sustainable Development Blueprint".
Quantitative
In order to quantitatively evaluate the Group's ESG performance and facilitate future improvement on the Group's green operations performance, this Report disclosed relevant key performance indicators (the "KPIs") and corresponding calculation frameworks and methodologies, as well as environmental targets. For more information, please refer to sections "Greening Our Operations" and "Performance KPIs Statistics".
Balance
This Report summarizes the Group's ESG practices, performances and outcomes in an unbiased manner.
Consistency
The reporting scope of this Report is consistent with that of 2022. To ensure consistent comparisons of ESG data, changes in calculation frameworks, methods and the KPIs used or any other relevant factors shall be fully disclosed.

Feedback and Communication

The Group welcomes readers to provide valuable opinions and suggestions on the content of this Report and its approach to sustainability. If you have any feedback, please contact the investor relations company of the Group, DirectIR Limited. For more detailed information regarding the Group's corporate governance and financial performances, please refer to its Annual Report 2023.

- Email: pr@directir.com.hk
- Telephone: (852) 5318 1969

About Come Sure

Established in 1987 and listed in 2009, Come Sure has grown from a small workshop-style paperboard processing factory into a modernized, publicly listed paper packaging manufacturer engaging in the manufacturing and sale of corrugated paperboard and paper-based packaging products. Its products range from printed corrugated paper-based packaging products, corrugated paperboard, offset printing packaging products and brochures.

Being engaged in the paper packaging manufacturing business for more than 30 years, Come Sure has established strategic partnerships with more than 250 customers across various industries in the PRC and around the world. Its customers span different industries, including those engaging in business relating to electronic and multimedia products, catering, furniture and other consumer products. This has increased the Group's annual output to approximately 25 million square meters of corrugated paperboard and approximately 47 million square meters of corrugated paper packaging products.

Despite of the economic uncertainties in recent years, Come Sure continues to develop solutions to resolve new challenges, including the outbreak of the 2019 novel coronavirus ("COVID-19") faced by the Group during the Reporting Period. Although retail trading in the domestic market was adversely affected by the city lockdown and preventive and control measures implemented by the PRC government amid the COVID-19 pandemic during the Reporting Period, the Group was able to secure sustainable sales orders thanks to the Group's established credibility and reputation among the PRC paper packaging industry.

As a conscious paper-based packaging manufacturer, Come Sure is committed to building an interactive and sustainable corporate culture for its customers, employees, and other stakeholders. Come Sure firmly believes that trust from its customers, health and development of its employees, investment in efficient and environmentally-friendly technologies and proactive exploration of business opportunities are especially important in maintaining its leading position in the industry. Come Sure has always strived and focused to become a one-stop supplier of green packaging solutions and produce high-quality packaging products in a sustainable manner.

Come Sure's Sustainable Development Blueprint

As one of the leading paper-based packaging manufacturers in the PRC, Come Sure actively establishes and maintains long-term cooperative relationships with suppliers that meet the PRC's environmental regulatory requirements, and integrates sustainable ideologies into its operations and the production of its products to further promote environmentally-friendly practices. To this end, the Company's board of directors (the "Board") is fully responsible for the Group's ESG strategy and reporting, and is committed to maintaining and ensuring green and efficient corporate production, operations and management practices through strict compliance with relevant domestic and international standards. At the same time, members of the Board possess the appropriate skills, experience, knowledge, and perspectives necessary to oversee the ESG-related issues of the Group. The following is the role and approach of the Board in managing ESG issues:

● Oversee and review the Group's ESG vision, objectives and strategy for the short-term, medium-term and long-term;
● Identify and determine key ESG topics and strategic priorities of the Group and review it on an annual basis;
● Evaluate, prioritise and manage material ESG-related issues (including risks to the business);
● Evaluate ESG risks and opportunities for the Group;
● Review progress made against ESG-related goals and targets at least once a year and suggest further actions required to improve ESG-related performance;
● Discuss ESG-related issues at least once a year and review and evaluate the Board's responsibility on all ESG-related issues; and
● Undergo relevant trainings to enhance ESG-related know-how and the effectiveness of ESG-related management.

The management of the Group (the "Management") assists the Board in fulfilling its responsibilities with respect to ESG-related issues. The Management is responsible for the implementation of ESG-related issues, assisting in identifying and assessing the Group's ESG-related risks, collecting and analyzing ESG-related data, formulating and regularly reviewing ESG targets and progress, and ensuring compliance with ESG-related laws and regulations. The Management is required to meet at least once a year to evaluate the effectiveness of current policies and procedures and to develop appropriate solutions to help improve the Group's ESG performance. The Management is also required to report its progress, decisions, and recommendations to the Board at least once a year.

ESG Strategy

Although various challenges and uncertainties remained despite the gradual recovery from the COVID-19 pandemic, Come Sure has remained focused on implementation of its ESG strategy and improved its problem-solving ability on ESG-related issues. The core vision of Come Sure's ESG strategy is "Reduce Impacts, Recycle Resources, and Reshape Businesses", which reflects the Group's corporate philosophy of manufacturing, operational and economic circularity. Come Sure believes that by bringing together the four aspects of business, people, product, and operation – the four pillars that support and build its core vision – the Group can achieve this core vision. Each aspect consists of specific guidelines that integrate the Group's key concerns and focuses.

Business
- Combine economic and social benefits to promote a sustained business
- Propose integrated packaging solutions to shape a one-stop packaging industry

People
- Engage with stakeholders to maintain mutually-trusted communication and relationships
- Care about employees to build a united and inclusive environment

Reduce Impacts
Recycle Resources
Reshape Businesses

Product
- Balance ecological conscience and quality standards to yield world-class products
- Uphold the philosophy of "Customer first, Market-oriented" to serve our clients

Operation
- Optimize packaging design and materials to fulfill a cradle-to-grave circularity
- Comply with various management standards to minimize negative impacts

With the assistance of an independent sustainability consultancy firm, the Group created a list of environmental mitigation targets in relation to air and greenhouse gases ("GHG") emissions, waste treatment, energy consumption and water usage arising from its corrugated paperboard and paper-based packaging products manufacturing business at Dongguan Plant. The Board monitors and reviews the progress made against these targets annually and makes adjustments to the strategy where necessary. For more information, please refer to the section "Greening Our Operations".

Stakeholder Engagement

The Group strives to develop a more comprehensive ESG strategy in the aspect of humanities. Come Sure believes building connected and trustworthy relationships with its stakeholders enables it to make appropriate adjustments in its policies, practices and risk management, which will better address their interests and expectations. To this end, Come Sure has invited key stakeholder groups to comment on the Group's operations and business, from which Come Sure hopes to gain a better understanding of whether it was meeting their expectations in the above areas. To facilitate effective two-way communications, Come Sure has multiple communication channels for each stakeholder group to keep them informed of the Group's business trends, and at the same time enables Come Sure to listen to their views clearly and deliver solid, ongoing engagement.

| Stakeholder Groups	Expectations	Communication Channels
Employees	- Employee health and safety - Employee development and training - Equal opportunities - Employees' rights and remuneration - Working environment	- Meetings and correspondences - Training - Surveys
Shareholders and investors	- Compliant operation - Risk management - Anti-corruption - Economic performance - Transparency of information - Protection of shareholders' rights - Corporate governance	- Annual general meeting and other shareholders meetings - Financial reports - Announcements and circulars - Official website
Suppliers	- Fair and open procurement - Stable business relationship - Business ethics and reputation	- Tendering process - Supplier management meetings and events - On-site visits - Supplier evaluation
Customers	- Product quality - Protection of customers' interest and privacy - Stable relationship - Quality of customer service - Business integrity and ethics	- Official website - Advertising and communication
Media, non-governmental organizations ("NGOs") and the public	- Transparency of information - Community service - Environmental protection	- Official website - Press releases - Social service - Charity events
Government bodies and regulators	- Compliant operation - Risk management - Payment of tax - Implementation of policy	The Group's secretary and in-house solicitor

Materiality Assessment

During the Reporting Period, an independent sustainability consultancy firm was commissioned by the Group to assist in the identification of material ESG issues for its business development through an online questionnaire. The questionnaire also helped to ensure the Group's existing ESG practices, policies and strategies align with stakeholders' expectations.

The questionnaire contains a series of materiality assessments on the ESG issues that have potential impacts on the Group, as well as open-ended questions for the sustainable development of the Group. The Group believes that this exercise can comprehensively evaluate the importance of each ESG issue to the Group and stakeholders. By analyzing the answers to the open-ended questions in the questionnaire, it can also understand the Group's current sustainable development performance and identify deficiencies for subsequent improvements in an objective, comprehensive and timely manner.

Step 1 – Identification	Based on the following strategies, 24 material issues were identified: ● Internal benchmark (previous ESG reports of the Group) ● External benchmark (Materiality Map by the Sustainability Accounting Standards Board and ESG reports of industry peers)
Step 2 – Prioritization	Online questionnaires were distributed to internal and external stakeholders across the Group. A total of 125 stakeholders have responded to the questionnaire. ● The Board, members of the Management, employees, investors, customers and suppliers ranked the significance of different material issues according to importance to the sustainable development of Come Sure and the importance to stakeholders.
Step 3 – Validation and Review	The Board and Management confirmed and validated the list of material issues disclosed in this Report. The Board and Management reviewed the material issues and materiality matrix to ensure a balanced view of the Group's sustainability performance and stakeholders' expectations.

Based on this three-step approach, the 24 material issues identified by the Group during the Reporting Period were divided into four different aspects. Their relative importance had been transformed into figures through calculations and were further visualized by plotting in the following materiality matrix for easy understanding. The Group shall conduct this exercise regularly to keep abreast with its key stakeholders' expectations on the Group's sustainable development.

Come Sure Materiality Matrix
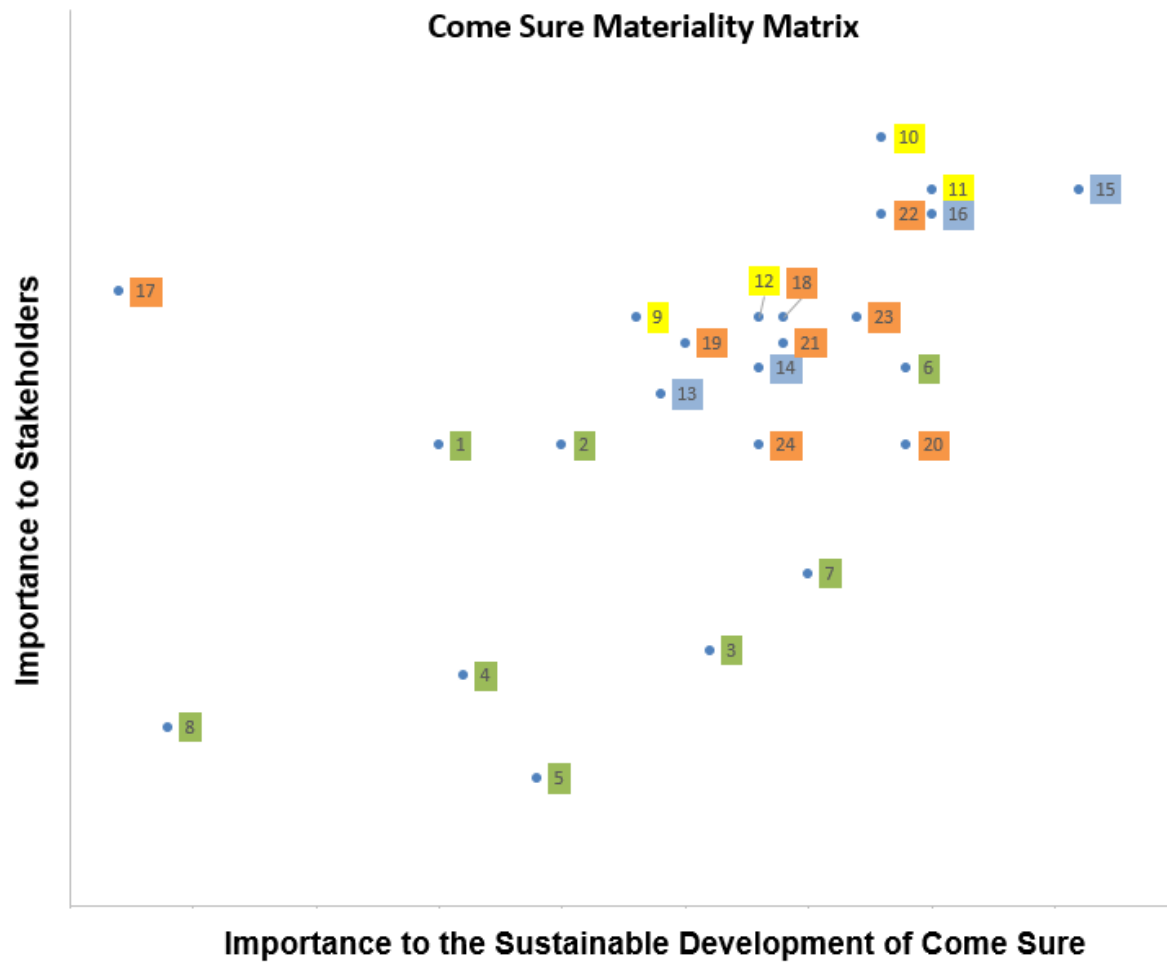
Aspect	Item	Issue	Score (Rank)
Greening Our Operations	1.	Exhaust Gas and GHG Emissions Control	5.37 (20)
	2.	Waste Treatment and Waste Reduction	5.39 (18)
	3.	Energy Savings	5.38 (19)
	4.	Product Design and Lifecycle Management	5.33 (= 21)
	5.	Water Savings	5.32 (23)
	6.	Green Supply Chain	5.48 (= 6)

Aspect	Item	Issue	Score (Rank)
	7.	Environmental Initiatives and Action	5.42 (= 16)
	8.	Climate Change Mitigation	5.26 (24)
Engaging Our Stakeholders	9.	Employee Physical and Mental Health	5.43 (= 14)
	10.	Employee Benefits and Career Development	5.52 (= 2)
	11.	Customer Service and Satisfaction	5.52 (= 2)
	12.	Social Contribution	5.46 (= 8)
Innovating Our Products	13.	Supply Chain Management	5.42 (= 16)
	14.	Responsible Marketing	5.45 (12)
	15.	Product Health and Safety	5.55 (1)
	16.	Product Quality Control and Assurance	5.51 (4)
Sustaining Our Businesses	17.	Fair Recruitment and Workforce Inclusion	5.33 (= 21)
	18.	Safeguarding Child Labor and Forced Labor	5.46 (= 8)
	19.	Risk Management	5.44 (13)
	20.	Data Privacy and Management	5.46 (= 8)
	21.	Respecting Intellectual Property Rights	5.46 (= 8)
	22.	Anti-corruption	5.50 (5)
	23.	Industry Standards and Legal Compliance	5.48 (= 6)
	24.	Board Diversity and Competence	5.43 (= 14)

To determine the reporting structure for this Report, the Group used an average score to assess and represent the overall importance of the four main aspects. The suggested reporting structure is consistent with the scores for each aspect and is as follows:

Aspect	Score	Rank
Greening Our Operations	5.37	4
Engaging Our Stakeholders	5.48	=1
Innovating Our Products	5.48	=1
Sustaining Our Businesses	5.45	3

Awards and Recognition

Whether in the present, past or future, Come Sure is committed to becoming a diversified, modern and all-round excellent enterprise with packaging as its main focus. The Group strives to devote itself to the construction of the motherland and give back to the society. At the same time, the Group adhere to the principle of combining economic and social benefits to achieve sustainable development. The following awards demonstrate the recognition and affirmation of Come Sure's sustainable development initiatives from all walks of life over the years:
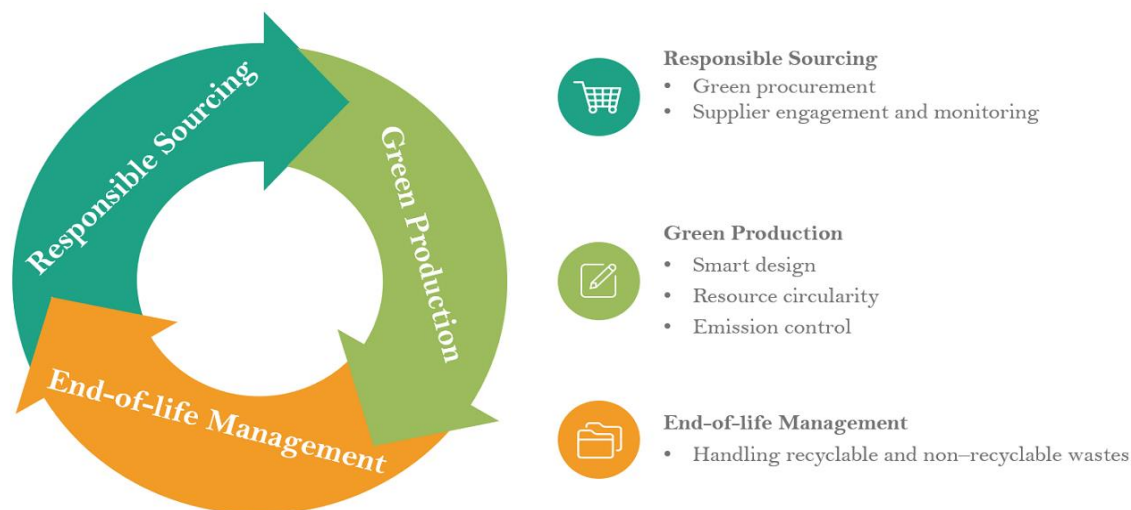
Year	Award	Awarding Organization
2019 – 2022	Certificate for High and New Technology Enterprise in Shenzhen • Sky Achiever Paper Industrial (Shenzhen) Company Limited	Shenzhen Tax Service, State Taxation Administration, Shenzhen Finance Bureau, Shenzhen Science and Technology Innovation Commission
2018 – 2021	Certificate for High and New Technology Enterprise • Come Sure Packing Products (Shenzhen) Company Limited	Shenzhen Tax Service, State Taxation Administration, Shenzhen Finance Bureau, Shenzhen Science and Technology Innovation Commission

Greening Our Operations

As a corrugated paperboard and paper-based packaging products manufacturer, raw paper is the Group's primary material used for production and administrative purposes. The Group's core business inevitably relates to wood, which is a precious natural resource that is also critical in combating climate change. Due to its function in its ecosystem, it is imperative that the Group does not harm or interfere with its role in maintaining the ecosystem. Therefore, the Group's main business model focuses on two main environmental strategies: to promote the use of sustainable wood products, and to continuously reduce its impact onto the natural environment.

From material procurement, packaging design, resource usage in production to finished product sales, the Group always integrates the concept of sustainable development into the focus of its business to gradually transform into a one-stop green packaging industry.

The following circular flow chart shows how the Group incorporates paper in an environmentally-friendly manner into its operations:

Responsible Sourcing
- Green procurement
- Supplier engagement and monitoring

Green Production
- Smart design
- Resource circularity
- Emission control

End-of-life Management
- Handling recyclable and non–recyclable wastes

Responsible Procurement

Procurement is the most fundamental part of its paper recycling system at the beginning of the Group's business cycle. The Group pays great attention to the sourcing of green raw materials, as well as the environmental and social requirements of its suppliers, ensuring the best sustainable supply chain that enables us to achieve green production. The Group's main strategy on procurement is to promote the use of sustainable wood products. Also, in the designing, manufacturing and production of the Group's products, the Group strictly complies with the ISO 14001:2015 environmental management system standards. The Group's subsidiary company, Guangdong Come Sure Environmental Protection Technology Company Limited, has been certified as an ISO 14001:2015 environmental management system.

Green Supply Chain

Green procurement is a key element in achieving responsible sourcing. To avoid potential waste from the unnecessary procurement of materials, Come Sure formulated the "Procurement Control Procedures" (《採購控制程序》), which differentiates materials into two different levels based on their functions. The first level is to define basic production resources such as base paper, starch, and flour as the main materials directly obtained by the Procurement Department. The second level is auxiliary materials for the production, including borax, caustic soda, ink amongst others, which can only be procured upon approval.

For wood products (which were mainly the base paper), the Group primarily sources reused or recycled paper as its raw material. During the Reporting Period, 100% of raw paper used was reused or recycled paper, unless specified by the customer. Any reused or recycled paper purchased will only be made in accordance with customer specifications, and only raw paper with a Forest Stewardship Council ("FSC") label will be purchased.

In addition, Come Sure strictly abides by the requirements of the latest Chain of Custody (the "CoC") Certification standard, which sets forth its commitments, organizational structure, responsibilities and the correlation between departments and employees who are directly associated with the CoC of the FSC. Come Sure has also developed guidelines taking into account of the requirements, processes and governance provisions on the CoC system. Come Sure applied this to all FSC-certified purchases and made this policy mandatory for all procurement personnel. Come Sure will continue to meet the requirements of the FSC and strengthen the procurement and use of FSC-certified materials and products.

Supplier Communication

The Group complies with its established "Supplier Management Procedure" (《供應商管理程序》), and additional stringent environmental, social and quality standards to conduct its annual "Supplier Assessment Program" (《供應商評估計劃》).

New Suppliers Engagement

Prior to contract signing, the Group requires new suppliers to provide materials for trial tests. Upon passing the test, the Group will conduct on-site evaluation. Suppliers can only be considered for further corporation when they meet the following conditions:

- Sufficient corporate documents and production certificates
- High-standard operations that comply with the Group's requirements regarding quality, environmental, and hazardous substance management system
- Good reputation and previous performance

Suppliers' Risk Assessment

The Group periodically assesses the risk levels of its existing suppliers. The Group lists the manufacturers that provide substances with potential environmental impacts as high-risk suppliers. For high-risk suppliers, the Group shall conduct monthly assessments and on-site reviews at least once a year, and the Group strictly monitors their production process to manage various risks. For substances supplied by high-risk suppliers, environmental test is required for each batch. High-risk substances include:

- Substances that are of concern in accordance with international and domestic regulations, as well as customer requirements
- Substances that the Group considers to be high-risk
- Substances that have experienced abnormal hazardous material incidents in the industry
- Substances that are indicated as hazardous by Substance Safety Data Sheets and internal and external environmental testing reports

Suppliers Annual Management

The Group conducts supplier evaluations according to the "Supplier Evaluation Plan" (《供應商評估計劃》) on an annual basis. Suppliers are evaluated based on the following criteria:

- Delivery time
- Products quality performance
- Reputation and company image
- Product price
- Service quality
- Environmental impact of materials

The Group regularly reviews its policies and measures related to supply chain management to ensure their effectiveness. During the Reporting Period, the Group evaluated 17 suppliers in the PRC in accordance with its "Supplier Management Procedures" (《供應商管理程序》) and all suppliers have passed the above-mentioned practices for engaging or reviewing suppliers. The supplier satisfaction rate during the Reporting Period reached approximately 95%.

Reduction, Reuse and Recycling of Materials

As a one-stop green packaging supplier, the Group is committed to implementing "zero waste" in the production process. The Group employs a professional design team in green production. The team has more than 10 professional designers with over 10 years of experience in packaging design. They are mainly responsible for meeting customers' product design requirements, processing technology requirements, cost requirements, and green packaging requirements. By integrating 3D product information and software such as Solidworks, Creo, and AutoCAD, the team was able to design a comprehensive packaging solution composed of a variety of materials, including paper, polystyrene, polypropylene plastic foam, foamed polyethylene, foamed polystyrene polyethylene blends such as styrene and molding pulp.

After confirming the packaging design, the team will develop packaging products according to the design specifications, including the use of corrugated cardboard, printed corrugated packaging products, pulp molding, drum boards, corrugated corners, self-adhesive, plastic bags, styrofoam, and hand-stitching. Through the close cooperation of design and packaging teams, Come Sure provides customers with the highest quality packaging solutions. Come Sure consistently serves well-known domestic and foreign packaging customers, and have won their trust and recognition.

Efficient Consumption of Resources

Resources consumed by the Group mainly include fossil fuels, purchased electricity and water that are used for production purposes in factories, as well as office paper. During the Reporting Period, the Group did not encounter any issue in sourcing resources. Come Sure adheres to the guidelines in "Energy Saving and Consumption Reduction Control Procedures" (《節能降耗控制程序》) to carry out smart consumption.

Oil and Gas
1. Lubricating oil, petroleum and diesel oil shall be allocated and managed by factories
2. Ensure enclosure and proper sealing of bottles or canisters
3. Store it in a cool and dry place and avoid pouring or leakage
4. Regularly inspect and maintain oil-using equipment
5. Arrange one vehicle for order destinations that are adjacent to one another to minimize multiple round trips

Electricity
1. Properly seal air-conditioned areas and set the temperature above 26 degrees Celsius 2. Switch off all lights after work 3. Record electricity consumption from each electricity meter monthly 4. Inspect and record abnormal power consumption 5. Develop new electricity consumption targets and performance indicators
Water
1. Reuse cooling water generated from production equipment 2. Place water conservation signs in factories 3. Record, analyze and report the water consumption of each unit on a monthly basis 4. Ensure proper management of water cisterns and carry out daily inspection by the security team 5. Maintain and replace water faucets to prevent leakage and dripping 6. Maintain and replace problematic water meters to ensure accuracy
Office Paper (Others)
1. Gradually switch to an electronic administration system 2. Send substandard products to the paper separator machine for recycling 3. Use both blank sides of paper (except for statements, records and invoices)

Exhaust Gas and GHG Emissions Control

Come Sure dutifully and continuously monitors and controls various emissions from its operations. To do this, it identifies all sources of factory exhaust gas and put in place appropriate controls to ensure they are properly managed prior to discharge. During the Reporting Period, the Group was not aware of any material violations or incidents related to environmental laws and regulations.

GHG Emissions

In response to the notice of State Council of the PRC on the issuance of the "12th Five-Year Plan" (「十二五」) for the control of GHG, the Group has developed the "Greenhouse Gas Quantification and Reporting Management Procedures" (《溫室氣體量化和報告管理程序》) and established the Group's "Greenhouse Gas Management Operational Boundary Diagram" (《溫室氣體管理運行邊界示意圖》).

At the same time, in order to quantitatively monitor GHG emissions to comply with the principles of relevance, consistency, completeness, transparency and accuracy, the Group has established the "Greenhouse Gas Quantification Data Quality Management Procedures" (《溫室氣體量化數據質量管理程序》). Come Sure has commissioned a third-party professional organization to conduct annual independent GHG audits, and compiled the "GHG Quantification Report" (《溫室氣體量化報告》) on an annual basis, including quality management and reporting management procedures. The quantification methodology is based on the "Organization Greenhouse Gas Emission Quantification and Reporting Specifications and Guidelines" (《組織的溫室氣體排放量化和報告規範及指南》) issued by the local government.

During the Reporting Period, the Group's GHG emissions were mainly from direct GHG emissions from boilers and vehicles (Scope 1), energy indirect GHG emissions from purchased electricity (Scope 2) and other indirect emissions from water and sewage treatment (Scope 3). For detailed breakdown of emission data, please refer to the section "Performance KPIs Statistics". The Group has purchased 6 electric forklifts in 2022 to reduce carbon emissions generated during transportation of goods by fossil-fueled vehicles.

Air, Noise and Sewage Emissions

Guided by "Control Procedures for Noise, Wastewater and Exhaust Gas"(《噪聲、廢水、廢氣控制程序》) and "Management Procedures for Supervision and Measurement" (《監視與測量管理程序》), Come Sure develops rigorous measures to control emissions, including air, noise, and sewage emitting from the manufacturing process.

Air Emissions

To mitigate its air emissions, the Group strictly comply with the following measures:

- Install and maintain volatile organic compound collection and treatment equipment on all printing equipment
- Regulate the amount of nitrogen oxide ("NOx") emissions under $60mg/m^3$
- Inspect and maintain all vehicles on an annual basis
- Contract a qualified third-party professional agency to conduct air emission assessments on particulate matter ("PM"), black carbon, sulfur dioxide ("SOx"), and NOx quarterly

During the Reporting Period, the Group's air emissions derived from the usage of a stationary boiler powered by natural gas and the usage of 10 company-owned vehicles (2022: 22 vehicles) that include cars and forklifts powered by gasoline. As the 12 medium and heavy forklifts owned by the Group were decommissioned in 2023, the emissions of NOx, SOx, and PM in 2023 decreased significantly compared with 2022, please refer to the section "Performance KPIs Statistics" for details.

Noise Emissions

By carrying out the following measures, the Group endeavors to mitigate noise impacts to its surrounding areas:

- Set up noise-barriers and anti-vibration for facilities with high noise emissions
- Ensure noise level within the boundary of factories is in compliance with regulatory levels: 60 dBA daytime and 50 dBA night-time
- Contract a qualified third-party professional agency to conduct annual noise monitoring assessment

Sewage Emissions

In addition to its Wastewater Zero Discharge Scheme, which commenced in 2018, the Group continues to adhere to the following measures, thereby controlling its sewage emissions:

- Wastewater from cleaning machines and inking equipment must be processed on-site and recycled for use in the production plant
- Waste oil must be centrally collected and separately stored for treatment by qualified contractors
- Employees are forbidden to flush various wastes, soil or garbage into sewers
- Sewers and rainwater pipelines are cleaned regularly
- Contract a qualified third-party professional agency to conduct wastewater emission assessments on pH value, color, biochemical oxygen demand, chemical oxygen demand, suspended matter and ammonia nitrogen quarterly
- Wastewater generated by cleaning machines and inking equipment is treated for recycling in the production workshop

Waste Treatment and Reduction

Waste management is an important pillar in its production process to promoting green operations. Come Sure has developed specific guidelines on the management of all hazardous and non-hazardous materials to ensure all materials from the production processes are either recycled as much as possible or carefully disposed of.

Hazardous Substances and Waste

To ensure the quality of its environmentally friendly products and reduce their impact on the environment, Come Sure has developed the "Hazardous Substances Management System" (《有害物質管理程序》) to control hazardous substances generated from product materials, and from each stage of the life cycle of processed products.

Information of hazardous substances related to the Group's production, such as organic oil and cleaning agents, oxygen bottles and acetylene bottles, is listed in the Group's Substance Safety Data Sheets. The Group regularly evaluates and inspects warehouses that store hazardous substances, and require employees to be vigilant when storing, handling and disposing such substances. In addition, the Group's products follow the Hazardous Substance Free ("HSF") principle. The Group's production process adopts the HSF management system, which has acquired the IECQ QC 080000 HSPM: 2017 certification. After the production is completed, the Group will place a HSF label on the finished products. Its finished products have met the requirements of the Directive of Packaging and Packaging Waste (the "PPWD") of European Union, the Restrictive of Hazardous Substances Directive (the "RoHS") of European Union, the Registration, Evaluation, Authorisation and Restriction of Chemicals (the "REACH") of the European Union, and the Toxic Substances Control Act (the "TSCA") of the United States.

Other hazardous wastes of the Group include used fluorescent tubes, ink cartridges, and waste oil. The Group collects these wastes in a secure and separate manner, and store them in containers that are waterproof, sealed, labeled, and properly covered. Further treatment shall then be carried out by qualified third party collectors on a regular basis.

Non-hazardous Waste

The Group divides its non-hazardous wastes into two main categories, namely non-recyclable and recyclable waste, and applies different follow-up treatments according to their nature. The Group installed eight colored bins at factories that are labeled with waste subcategories to collect other non-recyclable wastes, including construction waste, food waste and household waste.

Come Sure Paper Recycling Flowchart

Risk Mitigation

Come Sure strives to maintain the lowest risk in its operations. On an annual basis, the Group thoroughly examine each aspect of its operations, and update the Risk Factor Identification and Evaluation Form (《風險因素識別與評估表》). During the Reporting Period, the Group identified 18 risk factors, while the ranking system ranges from 1 – 25 marks. The risk level of a particular aspect listed in the following form is determined by its possibility and severity (equals to or above 18 marks):

Risk Impact	Preventive Measures
The product is flammable, easily resulting in fire and explosion and would be causing production suspension, casualties and property losses.	1. Employees are strictly forbidden to bring lighters into the factory, and it is strictly forbidden to smoke in the factory; 2. Install sufficient firefighting equipment and carry out daily inspections; 3. Conduct two fire safety inspections on the factory area, living area and dormitory area every month; 4. Conduct fire safety training for employees and conduct fire evacuation and escape drills regularly; and 5. Formulate a fire safety management system and strictly implement it.
The pressure on the three wastes (sewage, exhaust gas and solid waste) management has increased, and the investment in manpower and physical resources has increased.	1. Fully use of natural gas boilers and eliminate and dismantle old boilers; 2. Recruit sewage treatment technicians, improve sewage treatment engineering, and introduce automatic sewage treatment equipment; 3. The sewage is converted from external discharge to all recycling, and apply for a zero sewage discharge permit; and 4. Repair pit machine yurts to reduce noise emission decibels.
The reused water is used in the pulping process of paperboard production. The quality of the reused water that does not meet the standard directly affects the quality of the product, especially the environmental compliance of the product.	1. Purchase high-quality pharmaceuticals. All pharmaceuticals must comply with RoHS and other environmental protection requirements (provide detection reports for harmful substances).
The harmful substances such as heavy metals in the reused water exceed the standard, directly leading to the harmful substances in the product exceeding the standard, reaching the customer, and being complained, returned, and claimed for compensation by the customer.	1. Sewage treatment is standardized, and water quality is strictly tested and recorded.

Risk Impact	Preventive Measures
Employee infection, isolation, and treatment lead to production shutdowns, resulting in economic losses.	1. In response to the government's call and in line with the requirements of the Group, a COVID-19 prevention and control working group was established to carry out work in a unified manner; 2. Require employees to wear masks; wash hands frequently, disinfect frequently, and maintain proper ventilation of the workplace; measure body temperature before entering the factory area; reduce social gatherings; dining together and encourage employees to return to the dormitory for meals; 3. During the pandemic, people who have been to medium and high risk areas were required to quarantine at home or delayed their return; 4. When the pandemic situation is severe, closed management style is implemented, and personnel are strictly prohibited from going out. Those who really need to go out must apply first; 5. Actively cooperate with the local government to do a good job in epidemic prevention and control, and require personnel returning from medium and high risk areas and close contacts to provide proof of a negative nucleic acid test result; and 6. In response to the government's call, organize employees to complete 3 doses of the COVID-19 vaccine.

Climate Change

During the Reporting Period, the Group conducted a climate change risk assessment to determine the likelihood of future climate events and their potential impact on the Group's operations. This assessment refers to KPI A4.1 of the HKEx ESG Reporting Guidelines and referenced the framework of the Task Force on Climate-related Financial Disclosures ("TCFD"). The Group separately assessed 8 physical risks, relating to severe and unpredictable weather events; and 8 transition risks relating to changes in policy and legal requirements, technology, market and reputational behaviour resulting from the transition to a low carbon economy. The following table summarizes the four high-risk events and corresponding mitigation measures after its analysis and evaluation:

Climate Change Related Risks (Physical Risk)	Mitigation Measures
Typhoon	Create special work arrangements, implement a home office system for employees in case of typhoons, and temporarily suspend production in severe cases.
Heat wave	Each post in the factory is equipped with fans and industrial fans to facilitate ventilation and heat dissipation. In addition, plum syrup is made every day to relieve the heat.
Thunderstorm	The factory is equipped with lightning protection facilities to monitor lightning conditions. It also pays attention to local government thunderstorm warning information in real time, and arranges employees to work from home. In severe cases, production will be temporarily suspended.
Extreme rainfall	The building foundation is considered when choosing an address for the factory, which is higher than the surrounding roads, and extreme rainfall is discharged through the municipal pipeline, that minimised the impact on the production and operation of the factory.
Climate Change Related Risks (Transition Risk)	Mitigation Measures
Uncertainty about market changes	Actively communicate with customers and leading companies in the industry, understand market changes and adjust marketing strategies and market development in a timely manner.

Environmental Targets

For the financial year from April 1, 2020 to March 31, 2021 ("2021"), the Group formulated a series of environmental targets for its Dongguan Plant to reinforce its ambition to mitigate its impact from daily operations and protect the environment. The Group's achievements and progress during the Reporting Period to realize these goals are presented below.

Dongguan Plant Targets	Status	2023 Progress	New or continued targets set for the Dongguan Plant in 2023
Air & GHG Emissions			
For the financial year from 1 April 2024 to 31 March 2025 ("2025"), purchase at least 2 electric forklifts for factory operation	Achieved	The Group has purchased 6 electric forklifts	In 2024, organize annual activities to raise employee awareness of reducing GHG emissions or low-carbon living
Waste Treatment			
By 2025, set up 8 colored bins at different locations within the factories for non-hazardous waste recycling	Achieved	8 colored recycling bins for various materials have been set up at the plant	Continue to ensure that at least 95% of the raw paper used is made from recycled paper by 2025
By 2025, ensure 95% of raw papers are recycled paper	Achieved	95% of raw paper used is made from recycled paper	
Energy Consumption			
By 2025, reach at least 50% usage of electrical appliances with energy-saving labels in all factories and offices	Achieved	Over 50% of electrical appliances used in the factory and offices carry energy saving labels	By 2025, purchase at least one type of renewable energy and use it for energy consumption (e.g., solar energy, biomass energy)
By 2025, purchase at least 1 kind of renewable energy and include it in energy consumption (e.g. solar power system, biomass)	In Progress	At present, the Group is identifying and assessing various renewable energy sources that can be adopted to support its operations	
Water Usage			
By 2025, reach 50% reuse rate of cooling water generated from workshop equipment	Achieved	Over 50% recycling and reuse rate of cooling water produced from workshop equipment	Continue to ensure that the reuse rate of cooling water produced from workshop equipment reaches at least 50% by 2025

Sustaining Our Businesses

Come Sure is dedicated to conducting its business in an ethical manner by combining economic profits and social morality. The Group adheres to its internal policy "Business Ethics Standard Management System" (《商業道德規範管理制度》) to ensure its business is conducted ethically by the Group as a whole.

Industry Standards and Legal Compliance

The Group closely follows industry standards and monitors its legal compliance to ensure that it can produce green, high-quality paper packaging products, while helping to put its sustainability and social responsibility concepts into practice. During the Reporting Period, the Group was not aware of any material violations related to laws and regulations. The following are the international standards that its subsidiaries currently meet:

Guangdong Come Sure Environmental Protection Technology Co. Ltd.
ISO 9001:2015 Quality Management System ISO 14001:2015 Environmental Management System IECQ QC 080000:2017 Hazardous Substance Process Management

Come Sure Packaging Products (Shenzhen) Co. Ltd.
FSC Chain of Custody Standard

For more details, please refer to section "Policies and Legal Compliance".

Fair Recruitment and Workforce Inclusion

The Group strives to be an organization and employer that promotes inclusivity and equal opportunities, respects the concept of equality and strives to promote the fundamental values of diversity, mutual respect, equality and opposition to all discriminatory practices. In the workplace, the Group follows the principles of equality, fairness and prudence set out in the "Anti-Discrimination Management System" (《非歧視性管理制度》). The Group strictly prohibits any biased preference based on race, nationality, religion, gender, age, disability or language, and all hiring should be determined solely by the candidate's overall performance. Before signing an employment contract, the Group will inform candidates of detailed job responsibilities, remuneration packages and other regulations.

To facilitate gender equality in the workplace, the Group specially implemented the "Management System for the Protection of Female Employees During Pregnancy and Lactation Period" (《女職員在孕期和哺乳期的保護管理制度》). In doing so, the Group strives to provide female employees with the same opportunities as their male co-workers for learning, development and job advancement.

During the Reporting Period, the Group was not aware of any material non-compliance with relevant laws and regulations that have a significant impact on the Group relating to equal opportunity, diversity, recruitment and promotion, compensation and dismissal, anti-discrimination, working hours, rest periods, and other benefits and welfare.

Data Privacy and Protection

Come Sure respects and protects customers' and employees' personal information, as well as the Group's commercial and trade secrets, while strictly complying with relevant laws and regulations. The Group requires employees to adhere to the following rules detailed in the "Employees Handbook" (《員工手冊》).
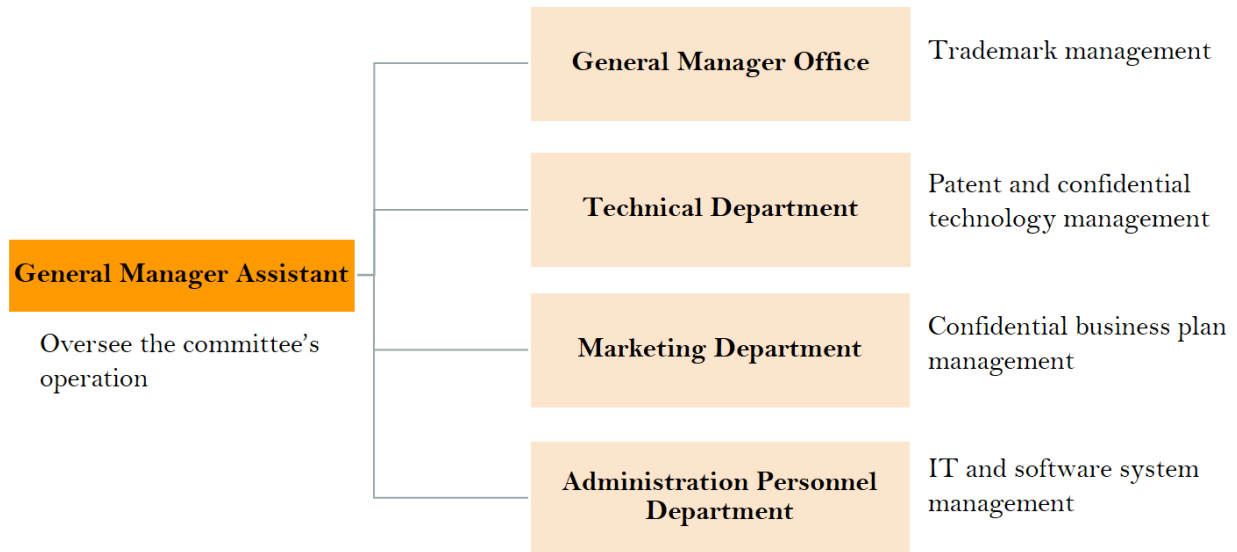
As stipulated in the handbook, employees are prohibited from disclosing any confidential data such as:
● The Group's market research and surveys
● The Group's investigations and inspection results
● The Group's technical documents, drawings and notices
● Customers' personal information such as price list, commercial agreements, and order details

In the unlikely event where there is any violation of data privacy, the Group shall take immediate remedial measures and appropriate disciplinary actions, depending on the severity of the situation. The Group will regularly review relevant systems and measures to ensure their effectiveness. During the Reporting Period, the Group was not aware of any non-compliance with relevant laws and regulations that had a significant impact on the Group relating to confidential data or information breach.

Respecting Intellectual Property Rights

The Group attaches great importance to intellectual property rights, and continues to innovate in production processes, testing capabilities and product categories. As such, the Group has established a special committee to work in accordance with the principle of "leadership determination and hierarchical management" (「統一領導，分級管理」). This committee is responsible for formulating the Group's intellectual property protection policy and proposing solutions when encountering intellectual property problems.

General Manager Office	Trademark management
Technical Department	Patent and confidential technology management
Marketing Department	Confidential business plan management
Administration Personnel Department	IT and software system management

General Manager Assistant

Oversee the committee's operation

As the Group possesses advanced technological capabilities, it follows an orderly guideline to apply for patents.

1. Conduct patent and scientific literature search
2. Establish research and development projects
3. Examine patent application upon project completion
4. Take effective protection measures in a timely manner

The Group obtained 6 utility model patents related to the production and testing of corrugated paperboard. Moving forward, the Group will continue to demonstrate sound management through the committee and safeguard the intellectual property rights of the Group and industry peers.

Safeguarding Child Labor and Forced Labor

As a responsible manufacturer, Come Sure safeguards labor rights and adheres to rigorous labor standards, recruiting labor in a legal and ethical manner.

The Group complies with the "Child and Underage Labor Protection Management System" (《童工及未成年工保護管理制度》) during the recruitment process. The Group will conduct thorough checks on candidate's information, such as ID cards, academic certificates, and qualification certificates, to ensure that all recruited employees are of legal working age. When a child labor case is discovered, the Group will pay the child labor wages and escort them back to their original place of residence in a safe and timely manner, especially those with financial difficulties. The Group will also bear the tuition fees and ensure that they receive education.

According to the "Non-Forced Labor Management System"(《非強迫勞工管理制度》), the Group strictly stipulates the statutory working hours for employees and safeguards their freedom in all aspects. The Group does not allow employees to be forced into work by means of violence, threats or any illegal restrictions to personal freedom. If a forced labor case is found, the Group encourages relevant personnel to immediately report to the employee representative, who shall subsequently arrange a meeting with Management to propose a confirmed solution or compensation. During the Reporting Period, the Group was not aware of any material non-compliance with relevant laws and regulations that have a significant impact on the Group relating to preventing child and forced labor.

In addition, the Group prohibits any form of discriminatory abuse and respect the legal rights of all employees. To this end, the Group formulated the "Management System of Anti-Mental and Physical Abuse" (《反精神及肉體虐待管理制度》) , which underscores its commitment to being a responsible and ethical employer. As detailed in the policy, the freedom of employees is not subject to any form of restriction such as corporal punishment, physical contact, mental coercion or verbal abuse. If such a case occurs, the abuser will receive a verbal warning, have their contract rescinded or even be handed over to the judiciary.

The Group will regularly review these systems and measures to ensure their effectiveness.

Innovating Our Products

Come Sure is committed to continue strengthening its leadership position in the paper packaging industry. In balancing quality standards and ecological awareness, the Group employs monitoring techniques throughout the manufacturing process while striving to ensure the best quality of its products. The Group also invests in environmentally-friendly technologies that enable its products to respond to the growing number of sustainability issues. To ensure timely understanding of the latest market demands, the Group adheres to the concept of "Customer first, Market-oriented" in its business operations, and actively utilize tailor-made packaging solutions and value-added services to serve its customers.

Production and Fire Safety

Fire accident is the most serious fatal injury for the paper packaging manufacturing industry. Although its incidence is low, the consequences are extremely serious. Therefore, the Group puts fire safety first and develops a complete set of preventive measures and handling procedures to prevent fires from occurring. Once a fire breaks out, the Group can also ensure that the accident can be dealt with in a timely manner, including self-control or extinguishing of the fire, until the support of the fire department personnel.

The Group has established the Fire Safety Management System (《消防安全管理制度》) to reduce and avoid casualties and property damage caused by fire accidents. The measures are as follows:

- Establish different fire safety working groups such as a safety committee, emergency command centre and volunteer fire brigade;
- Regularly organize fire safety education, training and drills for employees; and
- Regular inspection of flammable materials, maintenance of fire extinguishers and other related inspections.

During the Reporting Period, the Group held winter fire drills and fire safety training for employees. The theme of the training was "On-site emergency evacuation and fire drill", with 377 participants. The purpose of this exercise is to:

- Train and assess employees to ensure the correct use of various fire-fighting equipment provided by the Group under emergency conditions, and to understand the Group's emergency plan handling procedures and escape routes;
- Enhance emergency response capability to implement the accident rescue and emergency evacuation response capability of employees; and
- Enhance employees' awareness of fire prevention, and improve employees' organizational, handling and self-rescue capabilities for firefighting.

The fire drill was successful and achieved the following expected goals:

- All employees have basically grasped the use of fire-fighting equipment;
- Each department sends employees to use fire extinguishers to put out the fire;
- All employees understand the fire hazards, and have grasped the knowledge of escape routes, escape points, self-rescue first aid, and fire-fighting precautions after a fire occurs;
- When employees are evacuated, they know the safe exit routes, and there is no crowding, pushing or grabbing and so on;
- The evacuation time is 1 minutes and 40 seconds;
- Check the validity of the alarm bells in the whole plant; and
- Check that the flushing pressure and height of the fire hydrant meet the requirements.

Moving forward, the Group will continue to regularly conduct relevant emergency drills for employees to maintain vigilance and resilience to accidents.

Product Quality Control and Assurance

To ensure the provision of high-quality products and services, the Group adheres to a meticulous quality control policy. The Group emphasizes employee participation across different departments, and require vigilance in the selection of suppliers, sourcing and inspection of raw paper, storage, usage, manufacturing, testing, packaging, finished product storage, loading, transportation, delivery, as well as after-sales service. The Group thoroughly analyzes the product lifespan and adopts a tailor-made monitoring strategy to ensure product quality in each stage of the production process.

1. Raw Paper Controls
Following the "Operational Guidelines for Incoming Inspection" (《進料檢驗作業指引》), the Group will conduct preliminary inspections on all imported raw papers, including checks on appearance, structure, physical and environmentally-friendly properties. Raw papers are subsequently approved to enter the manufacturing process upon passing the inspections.
2. Manufacturing Process Control
Prior to formal production, technicians from the Production Department will carry out a dual inspection on raw papers. Apart from confirming the environmentally-friendly properties of raw papers, verification on the production templates is also carried out to ensure the products are produced according to the customer's instructions.

For different production processes, the Group has formulated corresponding inspection strategies:

- For the production of paperboard, operators will conduct inspections in accordance with the "Operational Guidelines on Inspection for Corrugated Paperboard Process" (《瓦楞紙板工序檢驗作業指引》) and "Product Inspection Standards" (《產品檢驗標準》) to ensure a stable production line.
- For the production of paper packaging products, operators will conduct inspections according to work orders, drawings, samples and "Product Inspection Standards" (《產品檢驗標準》) to meet customer requirements.

In addition, it is necessary to operate heavy machinery in the production process, and the Quality Control Department will carry out further evaluation to evaluate the production process. Mass production is possible only after passing the test.

3. Final Products Control

After the mass production is completed, operators will conduct random or comprehensive inspection of the finished product according to customer requirements. Defective products will be screened out, and qualified finished products will be labeled with environmentally-friendly labels and properly packaged. The Quality Control Department will subsequently recheck the relevant labels and approve for storage if there are no further problems.

4. Exportation Control

The Logistics Department will arrange the delivery according to the specific delivery time, and check the item number, specification, label and packaging. If defective products such as broken pieces are found, a replacement application will be immediately submitted to the Quality Control Department for further processing.

5. After-sales Service Control

The Group is responsible for all products sold and provides comprehensive after-sales service. The Group has developed the "Operational Guidelines for Return Processing" (《退貨處理作業指引》) to guide all returns processing practices. For more information, please refer to subsection "Customer Service and Satisfaction" under "Engaging Our Stakeholders" section.

In the rare case that a defective product is found, the Group will comply with the "Non-conformity Control Procedures" (《不合格控制程序》) and develop a report, screen all defective products with special labels, as well as immediately hold departmental meetings for further improvement. Depending on how serious the defect is, the Group will carry out further processing such as downcycles, repairs, returns and disposals. During the Reporting Period, there were no product recalls or returns involving safety and health reasons.

Engaging Our Stakeholders

Employees are the Group's most valuable assets, Come Sure attributes its success to their support over the years. The Group adheres to the highest employment ethics and implements comprehensive talent development measures to build harmonious relationships with employees so that they can continue to give back to customers and the community with the Group.

Customer Service and Satisfaction

As customers are one of the Group's key stakeholders, the Group strives to create and maintain close relationships with them to understand their specific needs and expectations. Therefore, the Group actively maintains various communication channels for open and honest feedback. As detailed in the "Customer Satisfaction Management Procedure" (《客戶滿意度管理程序》), the Group will biannually distribute customer satisfaction surveys to its customers and learn about their opinion on products and service quality, delivery efficiency, environmental fulfilment and overall competitiveness.

Upon receiving their feedback, the Group will develop "Customer Satisfaction Summary Report" (《客戶滿意度總結報告》), which serves as references for future improvement. On the rare occasion of receiving a satisfaction score lower than 50, the Marketing Department will carry out follow-up investigations to understand customers' expectations in a timely manner. Meanwhile, cross department communication will be conducted to prevent such cases from reoccurring.

During the Reporting Period, the customer survey results showed slight decrease in customer satisfaction compared to the previous financial year. However, it is still in line with the Group's annual average target (over 85 out of 100).

Target	2023 Score	2022 Score	Percentage Change
>85	90.49	92.20	-1.85%

The Group pays great attention to all customer complaints or dissatisfaction, and formulated the "Customer Complaint Handling Guidelines" (《客訴處理作業指引》) to instruct employees on how to handle complaints in a timely and professional manner. By thoroughly examining different functions and interests for the Group's departments, it clearly sets out corresponding guidelines for each department.

During the Reporting Period, the Group did not receive any material complaints related to the products and service provided.

Quality Control Department	Marketing Department	Logistics Department Production Department Technical Department
1.Confirmation of complaint 2.Follow-up corrective action 3.Communicate closely with customers 4.Investigate improvement opportunities	1.Receipt of complaint 2.Registration 3.Distribution and query from relevant divisions 4.Investigate improvement opportunities	1.Corrective action 2.Improvement of qualification status 3.Investigate improvement opportunities

Employment

The Group has set up "Human Resource Management Procedure" (《人力資源管理程序》). Under the leadership of the Administration Personnel Department and in coordination with other departments, the Group strives to improve employee satisfaction and cultivate talents in various ways.

With reference to the "Management System for Working Hours, Wages and Benefits" (《工時、工資、福利控制管理制度》), the Group provides employees with complete remuneration packages. In addition to annual leave, competitive remuneration, social and medical insurance, statutory holidays and other basic benefits that meet Chinese legal requirements, the Group also provides employees with allowances based on their academic qualifications, positions and work performance. The Group regularly reviews its compensation plans in accordance with the latest business conditions, market practices, and regulatory requirements to ensure that all plans are in line with the legitimate rights and interests of Come Sure and its employees.

Health and Safety

Since a large number of production machines are involved in the manufacturing process of corrugated paperboard products, building a healthy and safe workplace for employees is the Group's top priority. To achieve this goal, the Group has developed the following management strategies:

Environment, Health and Safety（"EHS"）Management Committee and Machinery Safety Committee

Chaired by the management representatives from each department, the Group established the EHS Management Committee and Machinery Safety Committee to monitor to promote the Group's occupational health and safety performance.

The Machinery Safety Committee
- Conduct risk assessment and safety analysis of on-site machineries
- Invite suppliers' technical team to demonstrate and train onsite employees on the safe operations of machinery and equipment for every new purchase

The EHS Management Committee
- Identify and assess the danger source of each work area, machinery and working environment
- Inspect and inform relevant division heads about occupational EHS issues
- Regularly hold occupational EHS meetings
- Prepare necessary safety procedures and provide employees with training on safety awareness, discipline and know-how

Production Safety Education and Training Management System

Recognizing the importance of the manufacturing process in the daily operation of the Group, it has formulated the "Production Safety Education and Training Management System" (《安全生產教育培訓制度》). The Group provides technicians with three-level safety education training, including factory-level, workshop level and post-level to strengthen the safety awareness of technicians in the operation process.

Management System for Hazardous Energy Operations

The Group has formulated the "Management System for Hazardous Energy Operations" (《危險能源作業管理制度》) to standardize working processes and thereby avoiding explosions caused by hazardous energy.

- Before carrying out relevant work, operators must obtain approval from the safety officer and make preparations in advance, including transferring flammable materials, equipping with appropriate fire extinguishing equipment, and assigning on-site fire fighters
- Upon completion of work, on-site fire fighters should continue to monitor working stations for 30-60 minutes to prevent possible fire risks
- All gas cylinders and valves must be carefully protected and clearly labeled. The ambient temperature and space density of gas storage warehouses must be strictly controlled

Management System for Confined Space Operation Safety
To ensure employees' safety when they are working in confined spaces, the Group formulated the "Management System for Confined Space Operation Safety" (《有限空間作業安全管理制度》). According to the established system requirements, employees must ensure that the following requirements are met before entering confined spaces: ● Submit work application and obtain relevant permits in advance ● Assign emergency personnel outside the space and prepare first aid tools ● Detect safety indicators inside the space and make sure all values are within the safe range
Emergency Rescue Management System
The Group has an "Emergency Rescue Management System" (《應急救援管理制度》). For example, in the event of extreme weather conditions, relevant response guidelines have been listed in the emergency handling section of the "Employee Handbook" (《員工手冊》) to reduce its impact on the Group's business operations. For more information, please refer to subsection "Risk Mitigation" in section "Greening Our Operations".

The Group will regularly review these systems and measures to ensure their effectiveness. During the Reporting Period, the Group was not aware of any material non-compliance with relevant laws and regulations that have a significant impact on the Group relating to providing a safe working environment and protecting employees from occupational hazards.

Employee Physical and Mental Health

Employees' well-being and sense of belonging to the Group directly reflects their resilience in face of challenges at work. During the Reporting Period, the Group issued the "Employee Satisfaction Survey Form" (《員工滿意度調查表》) to each department every month, with an annual average score of 95 points. The following are the improvement measures conducted based on suggestions raised by employees:

Focus Area	Improvement Methods
Dining	The problem has been reported to the canteen and is being gradually improving.
Employee Benefits	The Group will adjust its remuneration and benefits packages in a timely manner based on its operating conditions while making every effort to maintain the existing employee benefits.
Employee Training	The Group will actively carry out internal or external training based on the training plans and operational conditions of each department.

The Group also developed "Management System for Employee Complaint Handling" (《員工投訴處理管理制度》), so that employees are able to directly reflect their opinions and requests to the management.

Development and Training

The Group constantly strives for innovation, and it understands that the career development of its employees is the key to its progress. To this end, the Group has developed a comprehensive and diversified training program to train employees to become professional and innovative talents in the paperboard industry. First of all, according to "Employee Training Management Regulations" (《員工培訓管理規定》), the Group will provide employees with different trainings each year depending on their needs, including induction training, on-the-job training and special job training.

In addition, the Group has introduced "Project Hope Training Room", which regularly trains employees in professional attitude, production technology, quality management, customer service, fire safety and other aspects. The Group also cooperates with Shanxi University of Finance and Economics as well as other colleges and universities to entrust them with the cultivation of potential employees or management cadres to conduct talent exchanges.

Anti-corruption

The Group strictly abides by national laws and regulations related to commercial crimes such as bribery, extortion, fraud, and money laundering. The Group requires employees to not accept any present or gift from any third-party, nor secure orders through undue means. In order to monitor the Group's overall business conduct, the Group has an effective whistle-blowing policy in place. The Group has established different reporting channels such as suggestion boxes, telephones, or in-person meetings with the Group's management. The Group encourages employees and business partners to report and expose corruption. The whistle-blowing process must be strictly confidential, and employees are strictly forbidden to disclose any information that could affect the investigation results. The Group also ensures the protection of whistle-blowers (including the confidentiality of identity and personal information) to prevent retaliation for reporting in good faith. Depending on the seriousness of the situation, the Group will implement disciplinary measures such as verbal warnings, dismissals and prosecutions in a timely and appropriate manner. The Group will regularly review these measures and policies to ensure their effectiveness.

The Group provides anti-corruption training or relevant learning materials to its directors and staff annually. During the Reporting Period, all directors of the Group participated in an online anti-corruption training course. The Group also organized a one-hour anti-corruption training and related assessment for department heads and management staff, which has a total of 23 participants. During the Reporting Period, the Group was not aware of any corruption litigation cases (whether concluded or not) against the Group or its employees. The Group was also not aware of any non-compliance with relevant laws and regulations that had a significant impact on the Group relating to bribery, extortion, fraud and money laundering.

Social Contribution

The Group believes that corporate social responsibility is closely related to its business decisions. The Group's policy is to cater for the specific needs of the community by understanding the needs of the community and identifying the focus areas from time to time, and allocate appropriate resources to empower the community. Come Sure is committed to focusing on neighbouring communities and striking a balance between economic development, social interests and human well-being. The Group has been actively involved in a variety of community activities in the past, including but not limited to donation of resources. During the Reporting Period, the Group donated RMB20,000 on the Guangdong Poverty Alleviation Day and Dongguan Charity Day, and sent employees to participate in volunteer activities to give back to the community.

Policies and Legal Compliance

Greening Our Operations
The Group's Official Policies
1. Greenhouse Gas Quantification Data Quality Management Procedures 2. Greenhouse Gas Quantification and Reporting Management Procedures 3. Control Procedures for Noise, Wastewater and Exhaust Gas 4. Energy Saving and Consumption Reduction Control Procedures 5. Hazardous Substances Management System 6. Management Procedures for Supervision and Measurement 7. Procurement Control Procedures 8. Supplier Management Procedures 9. Annual Supplier Assessment Program
Laws and Regulations
10. Environmental Protection Law of the People's Republic of China 11. Law of the People's Republic of China on the Promotion of Clean Production 12. Energy Conservation Law of the People's Republic of China 13. Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Wastes 14. Law of the People's Republic of China on Environmental Impact Assessment 15. Class II criteria of the second period specified in Emission Limits of Air Pollution of Guangdong province (DB44/27-2001) 16. Class II criteria of the second period specified in Discharge Limits of Water Pollutants of Guangdong province (DB44/26-2001) 17. Emission Standard of Air Pollutants for Boilers of Guangdong province (DB44/765-2010) 18. Emission Standard of Volatile Organic Compounds for Printing Industry (DB44/815-2010) 19. Environmental Quality Standard for Noise (GB 3096-2008) 20. Notice of the General Office of the National Development and Reform Commission on Implementation of Carbon Emission Rights Trading Pilot Program 21. Type III standard under Standard of Noise for Industrial Enterprises at Boundary (GB12348-2008) 22. Notice of the State Council on Issuing the Work Plan for Greenhouse Gas Emission Control during the 12th Five-Year Plan Period
Sustaining Our Businesses
The Group's Official Policies
23. Business Ethics Standard Management System 24. Anti-Discrimination management system 25. Management System for the Protection of Female Employees During Pregnancy and Lactation Period 26. Employees Handbook 27. Child and Underage Labor Protection Management System 28. Non-Forced Labor Management System 29. Management System of Anti-Mental and Physical Abuse

Sustaining Our Businesses
Laws and Regulations
30. Bidding Law of the People's Republic of China 31. Interim Provisions on Banning Commercial Bribery 32. Anti-Money Laundering Law of the People's Republic of China 33. Anti-Unfair Competition Law of the People's Republic of China 34. Copyright Law of the People's Republic of China 35. Advertising Law of the People's Republic of China 36. Trademark Law of the People's Republic of China 37. Patent Law of the People's Republic of China 38. Prevention of Bribery Ordinance 39. Anti-Money Laundering and Counter-Terrorist Financing Ordinance
Innovating Our Products
The Group's Official Policies
40. Fire Safety Management System 41. Product Inspection Control Procedures 42. Corrective and Preventive Action Management Procedures 43. Non-conformity Control Procedures
Laws and Regulations
44. Product Quality Law of the People's Republic of China 45. Production Safety Law of the People's Republic of China 46. Regulations of Guangdong Province on Work Safety 47. Regulations on Supervision of Classification for Dust Hazards
Engaging Our Stakeholders
The Group's Official Policies
48. Customer Satisfaction Management Procedure 49. Customer Complaint Handling Guidelines 50. Human Resource Management Procedure 51. Management System for Working Hours, Wages and Benefits 52. (Environment, Health and Safety) Management System 53. Management System on Investigation of Production Safety and Hidden Peril Governance 54. Facility Management Procedure 55. Management System for Hazardous Energy Operations 56. Management System for Confined Space Operation Safety 57. Emergency Rescue Management System 58. Management System for Employee Complaint Handling 59. Employee Training Management Regulations

60. Induction Training on Factory Discipline and Regulations

61. Production Safety Education and Training Management System

62. Whistle-blowing Policy

| **Engaging Our Stakeholders** |
| Laws and Regulations |

63. Criminal Law of the People's Republic of China

64. Labor Law of the People's Republic of China

65. Labor Contract Law of the People's Republic of China

66. Law of the People's Republic of China on the Protection of Minors

67. Law of the People's Republic of China on the Protection of Women's Rights and Interests

68. Special Provisions on the Labor Protection of Female Employees

69. Provisions on the Prohibition of Using Child Labor

70. Provisions of the State Council on the Working Hours of Employees

71. Provisions on the Labor Rights and Interests Protection of Enterprise Employees in Guangdong Province

72. Regulation on Paid Annual Leave for Employees

73. Regulation on Public Holidays for National Annual Festivals and Memorial Days

74. Law of the People's Republic of China on the Prevention and Treatment of Occupational Diseases

75. Fire Control Law of the People's Republic of China

76. Guidelines for Risk Management of Occupational Noise Hazard

77. Management Rules for Labor Protection Products of Employers

78. Management Measures on Heatstroke Prevention

79. Provisions on Medical Treatment Period for Enterprise Employees Sick or Non-Work-Related Injuries

80. Provisions on the Administration of Occupational Health at Workplaces

81. Regulations on Safety, Labor and Health of Guangdong Province

Performance KPIs Statistics

Environmental KPIs[1]

Description	Unit	2021		2022	2023
		Shenzhen Plant	Dongguan Plant	Dongguan Plant	Dongguan Plant
Exhaust Air Emissions[2]					
NOx	kg	19.03	1,151.62	2,814.64	552.37[3]
SOx	kg	3.30	1.93	96.53	22.53[3]
PM	kg	5.25	120.28	768.30	125.95[3]
GHG Emissions[4]					
GHG Emission (Scope 1) - Stationary	tCO_2e	1,923.10	1,128.82	1,741.76	1,841.64
GHG Emission (Scope 1) - Mobile	tCO_2e	22.33	231.42	358.58	84.84[3]
GHG Emission (Scope 2) - Industrial	tCO_2e	2,271.20	1,381.42	2,824.73	1,913.60[5]
GHG Emission (Scope 2) - Domestic	tCO_2e	306.54	-	-	-
GHG Emission (Scope 3) - Water & Sewage Processing	tCO_2e	38.51	22.31	30.93	21.81[6]
Total GHG Emissions (Scope 1 & 2)	tCO_2e	4,523.17	2,741.66	4,925.07	3,840.08
GHG Emissions (Scope 1 & 2) Intensity by Revenue[7]	tCO_2e / RMB'000	0.01		0.01	0.01
GHG Emissions (Scope 1 & 2) Intensity by GFA[8]	tCO_2e / m^2	0.09	0.06	0.11	0.08
GHG Emissions Intensity (Scope 1 & 2) by Production Volume[9]	tCO_2e / Pieces'000	0.18	0.08	0.05	0.04

[1] All figures are rounded up to 2 decimal places, except for the intensity of hazardous waste, which might lead to minor discrepancies when added up.

[2] The canteen stove has been excluded from air emissions calculations as its individual emission factor was not measured.

[3] In 2023, 12 diesel-fueled medium and heavy trucks were decommissioned with no kilometers traveled and no fuel consumption, resulting in a significant reduction in air emissions, GHG emissions from mobile source and energy consumption from diesel compared to 2022.

[4] GHG emissions data are presented in terms of carbon dioxide equivalent and are based on, but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Bank Institute and the World Business Council for Sustainable Development, "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the HKEx, "Global Warming Potential Values" issued by the IPCC Fifth Assessment Report, the 2022 national power grid average emission factor as stated in the "Notice on the Management of Greenhouse Gas Emissions Reporting for the Power Generation Industry from 2023 to 2025" issued by the Office of the Ministry of Ecology and Environment of PRC.

[5] Compared to 2022, the emission factor has been changed in 2023 and the 2022 national power grid average emission factor has been adopted to calculate GHG emissions. As a result, GHG emissions (Scope 2) have a relatively significant decrease, despite the slight increase in electricity consumption.

[6] In 2023, due to adjustments made to the water supply pipelines at the Dongguan Plant, there was less water waste. Additionally, there was a reduction in production orders and employees, resulting in a decrease in both production and domestic water consumption. Therefore, the overall water consumption at the Dongguan Plant was decreased compared to 2022, and GHG emissions (scope 3) were also reduced.

[7] In 2023, Dongguan Plant has generated revenue of approximately RMB 331,006,000.00 (2022: RMB 335,318,531.97).

[8] In 2023, the gross floor area of the Dongguan Plant was approximately 46,717.00 m^2. (2022: 46,717.00 m^2).

[9] In 2023, the production volume of Dongguan Plant was approximately 92,567,000.00 pieces (2022: 104,687,177.00 pieces).

Description	Unit	2021		2022	2023
		Shenzhen Plant	Dongguan Plant	Dongguan Plant	Dongguan Plant
Energy					
Electricity Usage - Industrial	kWh	2,824,876.00	1,718,180.00	3,513,340.00	3,355,432.95
Electricity Usage - Domestic	kWh	381,266.00	-	-	-
Natural Gas Usage	m^3	889,420.00	522,071.00	805,549.00	870,990.00
Petroleum Usage	L	8,395.60	-	9,081.00	8,911.90
Diesel Usage	L	-	106,966.00	166,366.00	23,371.00[3]
Total Energy Usage	MJ	46,511,415.45	30,675,104.60	50,791,102.58	46,085,523.49
Energy Intensity by Revenue	MJ / RMB'000	100.72		151.47	136.51
Energy Intensity by GFA	MJ / m^2	894.45	656.62	1,087.21	986.48
Energy Intensity by Production Volume	MJ / Pieces'000	1,889.17	914.11	485.17	497.86
Water					
Water Consumption - Usage	m^3	55,881.00	32,799.00	45,493.00	34,179.00[6]
Water Consumption - Sewage	m^3	50,294.00	28,248.85	39,123.98	34,179.00[6]
Water Consumption (Usage) Intensity by Revenue	m^3 / RMB'000	0.12		0.14	0.10
Water Consumption (Usage) Intensity by GFA	m^3 / m^2	1.07	0.70	0.97	0.73
Water Consumption (Usage) Intensity by Production Volume	m^3 / Pieces'000	2.27	0.98	0.43	0.37
Waste					
Hazardous Waste	Tonnes	13.21	1.28	0.84	0.20[10]
Hazardous Waste Intensity by Production Volume	kg / Pieces'000	0.540	0.040	0.010	0.002
Recyclable Waste	Tonnes	-	-	4,805.90	5,622.74[11]
Recyclable Waste Intensity by Production Volume	kg / Pieces'000	-	-	45.91	60.74
Raw Materials					
Finished Products Production - Raw Paper	Tonnes	56,024.50	24,399.44	46,570.93	46,381.00
Finished Products Production - Starch	Tonnes	776.13	437.61	818.23	793.94
Finished Products Production - White Emulsion	Tonnes	58.15	1.35	15.55	14.35
Finished Products Production - Stitching Wire	Tonnes	18.94	38.31	55.35	36.21
Finished Products Production - Ink	Tonnes	68.09	60.69	125.24	90.97

[10] In 2022, the hazardous waste generated from the Dongguan Plant included waste ink pails, waste rags, waste motor oil, waste fluorescent tubes and waste activated carbon. As the production process of the Dongguan Plant did not generate waste ink pails, waste rags, waste motor oil and waste fluorescent tubes in 2023, the amount of hazardous waste generated decreased significantly compared to 2022.

[11] In 2022, recyclable waste generated by the Dongguan Plant included waste paper, food waste and office waste. As the Dongguan Plant improved its data collection system in 2023 to include other general solid waste in the statistics, the amount of recyclable waste was significantly increased compared to 2022.

Description	Unit	2021		2022	2023
		Shenzhen Plant	Dongguan Plant	Dongguan Plant	Dongguan Plant
Raw Materials					
Total Raw Material Consumption	Tonnes	56,945.81	24,937.40	47,585.30	47,316.47
Raw Material Consumption Intensity by Production Volume	kg / Pieces'000	2,312.99	743.13	454.55	511.16
Packaging Materials					
Product Packaging - Pallet Film	Tonnes	50.07	3.09	17.40	17.99
Product Packaging - Packaging Strap	Tonnes	9.22	0.75	11.65	11.73
Total Packaging Material Consumption	Tonnes	59.29	3.84	29.05	29.72
Packaging Material Consumption Intensity by Production Volume	kg / Pieces'000	2.41	0.11	0.28	0.32
Ratio of Raw Material to Packaging Material	Tonnes : kg	1 : 1.04	1 : 0.15	1 : 0.61	1 : 0.63

Social KPIs

Description	Unit	2021		2022	2023
		Shenzhen Plant	Dongguan Plant	Dongguan Plant	Dongguan Plant
Workforce					
Total Workforce	Person	444	294	483	378
Workforce by Gender					
Male	Person	334	211	348	273
Female	Person	110	83	135	105
Ratio of Male to Female Employee	-	3.04 : 1	2.54 : 1	2.58 : 1	2.60 : 1
Workforce by Age Group					
<30	Person	33	53	62	50
30 - 40	Person	139	84	121	94
41 - 50	Person	188	115	208	145
>50	Person	84	42	92	89
Workforce by Employment Category					
Executives	Person	1	1	1	1
Senior Management	Person	17	16	28	20
Middle Management	Person	48	18	47	35
General Employee	Person	378	259	407	322

Description	Unit	2021		2022	2023
		Shenzhen Plant	Dongguan Plant	Dongguan Plant	Dongguan Plant
Turnover Rate[12]					
Total Turnover Rate	%	4.31	8.98	27.91	33.33
Percentage of New Employees[13]	%	-	10.37	43.77	18.18
Turnover Rate by Gender[12,14]					
Male	%	N/A	N/A	41.38	33.90
Female	%	N/A	N/A	31.85	31.82
Turnover Rate by Age[12, 14]					
<30	%	N/A	N/A	79.03	43.18
30 - 40	%	N/A	N/A	43.80	30.37
41 - 50	%	N/A	N/A	30.29	36.12
>50	%	N/A	N/A	23.91	23.93
Turnover Rate by Employment Category[12, 14]					
Executives	%	N/A	N/A	-	-
Senior Management	%	N/A	N/A	7.14	25.93
Middle Management	%	N/A	N/A	6.38	27.08
General Employee	%	N/A	N/A	44.72	34.42
Training					
Total Trained Employees	Person	444	294[15]	483	378
Percentage of Trained Employees[16]	%	100.00	100.00	100.00	100.00
Total Training Hours	Hour(s)	146.00	-[15]	5,536.00	2971.00
Average Training Hours per Employee[17]	Hour(s)	0.33	-[15]	11.46	7.86

[12] The calculation of turnover rate is based on the following formula:

Turnover rate (per category) = (L(x) / (E(x) + L(x)))*100%

L(x) = Number of employees (of the specified category) leaving employment during the relevant reporting period

E(x) = Number of employees (of the specified category) as of the last day of the relevant reporting period.

[13] The calculation of percentage of new employees is based on the following formula:

Percentage of new employees = (N(x) / (E(x) + N(x)))*100%

N(x) = Number of new employees during the relevant reporting period

E(x) = Number of employees as of the last day of the relevant reporting period.

[14] Data is not disclosed for 2021 as this data was not collected during the period.

[15] During 2021, a total number of 294 employees (100.00%) of Dongguan Plant attended trainings that were not provided or arranged by the Group and relevant data is not under the Group's records.

[16] The calculation of percentage of trained employees is based on the following formula:

Percentage of trained employees = (T(x) / E(x)) *100%

T(x) = Number of trained employees during the relevant reporting period

E(x) = Number of employees as of the last day of the relevant reporting period.

[17] The calculation of average training hours per employee is based on the following formula:

Average training hours per employee (per category) = TH(x) / E(x)

TH(x) = Training hours of (specific category) employees during the relevant reporting period

E(x) = Number of trained employees (specific category) as of the last day of the relevant reporting period.

Description	Unit	2021		2022	2023
		Shenzhen Plant	Dongguan Plant	Dongguan Plant	Dongguan Plant
Percentage of Trained Employees by Gender[14, 16]					
Male	%	N/A	N/A	100.00	100.00
Female	%	N/A	N/A	100.00	100.00
Percentage of Trained Employees by Employment Category[14, 16]					
Executives	%	N/A	N/A	100.00	100.00
Senior Management	%	N/A	N/A	100.00	100.00
Middle Management	%	N/A	N/A	100.00	100.00
General Employee	%	N/A	N/A	100.00	100.00
Average Training Hours by Gender[14, 17]					
Male	Hour(s)	N/A	N/A	11.46	7.86
Female	Hour(s)	N/A	N/A	11.46	7.86
Average Training Hours by Employment Category[14, 17]					
Executives	Hour(s)	N/A	N/A	1.00	1.00
Senior Management	Hour(s)	N/A	N/A	11.46	7.85
Middle Management	Hour(s)	N/A	N/A	11.47	7.86
General Employee	Hour(s)	N/A	N/A	11.49	7.88
Work Injury					
Number of Work Injury	Case(s)	-	-	1	-
Lost Days due to Work Injury	Day(s)	-	-	36.00	-
Percentage of Lost Days due to Work Injury	%	-	-	0.03	-
Number of Work-related Fatality	Case(s)	-	-	-	-
Supplier					
Supplier by Geographical Region (PRC)	No.	4	4	11	17
Donation					
Volunteer Hours	Hour(s)	-	-	336.00	8.00
Mask	Piece(s)	50,000.00	-	-	-
Donation[18]	RMB	N/A		N/A	20,000.00

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[18] The data has been disclosed from 2023.

HKEx ESG Reporting Guide Content Index

Aspects, General Disclosures and KPIs	Description	Relevant Chapter or Explanation
Mandatory Disclosure Requirements		
Governance Structure		
	A statement from the board containing the following elements: i) a disclosure of the board's oversight of ESG issues; ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses	● Come Sure's Sustainable Development Blueprint ● ESG Strategy - Stakeholder Engagement - Materiality Assessment
Reporting Principles		
	A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG Report: Materiality: The ESG report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer's stakeholder engagement. Quantitative: Information on the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be discussed. Consistency: The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison.	● Report Overview ● ESG Strategy - Stakeholder Engagement - Materiality Assessment ● Performance KPIs Statistics
Reporting Boundary		
	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change.	● Report Overview

Aspects, General Disclosures and KPIs	Description	Relevant Chapter or Explanation
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.	● Greening Our Operations - Exhaust Gas and GHG Emission Control - Waste Treatment and Reduction - Risk Mitigation ● Policies and Legal Compliance
KPI A1.1	The types of emissions and respective emissions data.	● Greening Our Operations - Exhaust Gas and GHG Emission Control - GHG Emissions, Air, Noise and Sewage Emissions ● Performance KPIs Statistics - Environmental KPIs
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	● Performance KPIs Statistics - Environmental KPIs
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	● Performance KPIs Statistics - Environmental KPIs
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	● Performance KPIs Statistics - Environmental KPIs
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	● Greening Our Operations - Exhaust Gas and GHG Emission Control - GHG Emissions, Air, Noise and Sewage Emissions - Risk Mitigation - Environmental Targets
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.	● Greening Our Operations - Waste Treatment and Reduction - Hazardous Substances and Waste, Non-hazardous Waste - Risk Mitigation - Environmental Targets

Aspects, General Disclosures and KPIs	Description	Relevant Chapter or Explanation
Aspect A2: Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	● Greening Our Operations - Reduction, Reuse and Recycling of Materials - Efficient Consumption of Resources ● Policies and Legal Compliance
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	● Performance KPIs Statistics - Environmental KPIs
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	● Performance KPIs Statistics - Environmental KPIs
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	● Greening Our Operations - Efficient Consumption of Resources - Risk Mitigation - Environmental Targets
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	● Greening Our Operations - Efficient Consumption of Resources - Risk Mitigation - Environmental Targets
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	● Performance KPIs Statistics - Environmental KPIs
Aspect A3: The Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	● Greening Our Operations - Responsible Procurement - Reduction, Reuse and Recycling of Materials - Efficient Consumption of Resources - Exhaust Gas and GHG Emission ● Policies and Legal Compliance

Aspects, General Disclosures and KPIs	Description	Relevant Chapter or Explanation
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	● Greening Our Operations - Responsible Procurement - Reduction, Reuse and Recycling of Materials - Efficient Consumption of Resources - Exhaust Gas and GHG Emission
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.	● Greening Our Operations - Risk Mitigation - 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.	● Greening Our Operations - Risk Mitigation - Climate Change

Aspects, General Disclosures and KPIs	Description	Relevant Chapter or Explanation
B. Social		
Employment and Labour Practices		
Aspect B1: Employment		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	● Sustaining Our Businesses - Fair Recruitment and Workforce Inclusion ● Engaging Our Stakeholders - Employment - Employee Physical and Mental Health ● Policies and Legal Compliance
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	● Performance KPIs Statistics - Social KPIs
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	● Performance KPIs Statistics - Social KPIs
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.	● Innovating Our Products - Production and Fire Safety ● Engaging Our Stakeholders - Health and Safety - Employee Physical and Mental Health ● Policies and Legal Compliance
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	● Performance KPIs Statistics - Social KPIs
KPI B2.2	Lost days due to work injury.	● Performance KPIs Statistics - Social KPIs

Aspects, General Disclosures and KPIs	Description	Relevant Chapter or Explanation
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	● Innovating Our Products - Production and Fire Safety ● Engaging Our Stakeholders - Health and Safety
Aspect B3: Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	● Engaging Our Stakeholders - Development and Training ● Policies and Legal Compliance
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	● Performance KPIs Statistics - Social KPIs
KPI B3.2	The average training hours completed per employee by gender and employee category.	● Performance KPIs Statistics - Social KPIs
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.	● Sustaining Our Businesses - Safeguarding Child Labor and Forced labor ● Policies and Legal Compliance
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	● Sustaining Our Businesses - Safeguarding Child Labor and Forced labor
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	● Sustaining Our Businesses - Safeguarding Child Labor and Forced labor
Operating Practices		
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	● Greening Our Operations - Responsible Procurement ● Policies and Legal Compliance

Aspects, General Disclosures and KPIs	Description	Relevant Chapter or Explanation
KPI B5.1	Number of suppliers by geographical region.	● Performance KPIs Statistics - Social KPIs
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	● Greening Our Operations - Responsible Procurement – Supplier Communication
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	● Greening Our Operations - Responsible Procurement – Supplier Communication
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	● Greening Our Operations - Responsible Procurement – Green Supply Chain
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.	● Sustaining Our Businesses - Industry Standards and Legal Compliance - Data Privacy and Protection - Respecting Intellectual Property Rights ● Innovating Our Products - Production and Fire Safety - Product Quality Control and Assurance ● Policies and Legal Compliance
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	● Innovating Our Products - Product Quality Control and Assurance
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	● Engaging Our Stakeholders - Customer Service and Satisfaction
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	● Sustaining Our Businesses - Respecting Intellectual Property Rights
KPI B6.4	Description of quality assurance process and recall procedures.	● Innovating Our Products - Product Quality Control and Assurance
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	● Sustaining Our Businesses - Data Privacy and Protection

Aspects, General Disclosures and KPIs	Description	Relevant Chapter or Explanation
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.	● Engaging Our Stakeholders - Anti-corruption ● Policies and Legal 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.	● Engaging Our Stakeholders - Anti-corruption
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	● Engaging Our Stakeholders - Anti-corruption
KPI B7.3	Description of anti-corruption training provided to directors and staff.	● Engaging Our Stakeholders - Anti-corruption
Community		
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.	● Engaging Our Stakeholders - Social Contribution ● Policies and Legal Compliance
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	● Engaging Our Stakeholders - Social Contribution
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	● Engaging Our Stakeholders - Social Contribution ● Performance KPIs Statistics - Social KPIs