

CONTENT INDEX OF THE ESG REPORTING GUIDE OF THE SEHK

A. Environment		References or Remarks
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	<ul style="list-style-type: none"> Chapter 9 – Resilience (pages 38-61)
KPI A1.1	The types of emissions and respective emissions data.	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Environmental Performance (pages 104-107)
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).	<ul style="list-style-type: none"> Chapter 9 – Resilience (pages 38-61) Chapter 13 – Appendices – Key Performance Indicators – Environmental Performance (pages 104-107)
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Environmental Performance (pages 104-107)
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Environmental Performance (pages 104-107)
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	<ul style="list-style-type: none"> Chapter 9 – Resilience (pages 38-61)
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.	<ul style="list-style-type: none"> Chapter 9 – Resilience (pages 38-61)

A. Environment (continued)		References or Remarks
Aspect A2: Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	<ul style="list-style-type: none"> Chapter 9 – Resilience (pages 38-61) Chapter 11 – Nature (pages 70-77)
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).	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Environmental Performance (pages 104-105)
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Environmental Performance (pages 106-107)
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	<ul style="list-style-type: none"> Chapter 9 – Resilience (pages 38-61)
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	<ul style="list-style-type: none"> Chapter 9 – Resilience (pages 71-74)
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	<ul style="list-style-type: none"> The Group's operations do not involve the use of packaging materials for finished products.
Aspect A3: The Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	<ul style="list-style-type: none"> Chapter 11 – Nature (pages 70-77)
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	<ul style="list-style-type: none"> Chapter 11 – Nature (pages 70-77)
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.	<ul style="list-style-type: none"> Chapter 9 – Resilience (pages 38-61)
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.	<ul style="list-style-type: none"> Chapter 9 – Resilience (pages 38-61)

B. Social		References or Remarks
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.	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78-95)
KPI B1.1	Total workforce by gender, employment type (for example, full – or part-time), age group, and geographical region.	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78-95) Chapter 13 – Appendices – Key Performance Indicators – Workforce Statistics (pages 96-99)
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Workforce Statistics (pages 96-99)
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.	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78-95)
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Workforce Statistics (pages 102-103)
KPI B2.2	Lost days due to work injury.	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Workforce Statistics (pages 102-103)
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78-95)
Aspect B3: Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78-95)
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Workforce Statistics (page 101)
KPI B3.2	The average training hours completed per employee by gender and employee category.	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Workforce Statistics (page 101)

B. Social (continued)		References or Remarks
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.	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78-95)
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78-95)
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78-95)
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain	<ul style="list-style-type: none"> Chapter 9 – Resilience (pages 38-61)
KPI B5.1	Number of suppliers by geographical region.	<ul style="list-style-type: none"> Chapter 9 – Resilience (pages 39, 60)
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	<ul style="list-style-type: none"> Chapter 9 – Resilience (pages 60-61)
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	<ul style="list-style-type: none"> Chapter 9 – Resilience (pages 60-61)
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	<ul style="list-style-type: none"> Chapter 9 – Resilience (pages 60-61)
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.	<ul style="list-style-type: none"> Chapter 10 – Agility (pages 62-69)
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	<ul style="list-style-type: none"> The Group does not have any products which are recallable due to safety and health concerns.
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	<ul style="list-style-type: none"> Chapter 10 – Agility (pages 62-69)

B. Social (continued)		References or Remarks
Aspect B6: Product Responsibility (continued)		
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	<ul style="list-style-type: none"> Although intellectual property rights are not a material issue to the Group, the Group complies with laws and regulations in relation to intellectual property rights in its daily operations.
KPI B6.4	Description of quality assurance process and recall procedures.	<ul style="list-style-type: none"> Chapter 10 – Agility (pages 62-69)
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	<ul style="list-style-type: none"> Chapter 8 – Governance (pages 30-37)
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.	<ul style="list-style-type: none"> Chapter 8 – Governance (pages 30-37) During the year, the Group did not violate relevant laws and regulations on the prevention of bribery, extortion, fraud and money laundering.
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.	<ul style="list-style-type: none"> During the year, the Group was not involved in any legal cases related to corruption.
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	<ul style="list-style-type: none"> Chapter 8 – Governance (pages 30-37)
KPI B7.3	Description of anti-corruption training provided to directors and staff.	<ul style="list-style-type: none"> Chapter 8 – Governance (pages 30-37)
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.	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 80, 93-95)
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 80, 93-95)
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 80, 93-95)