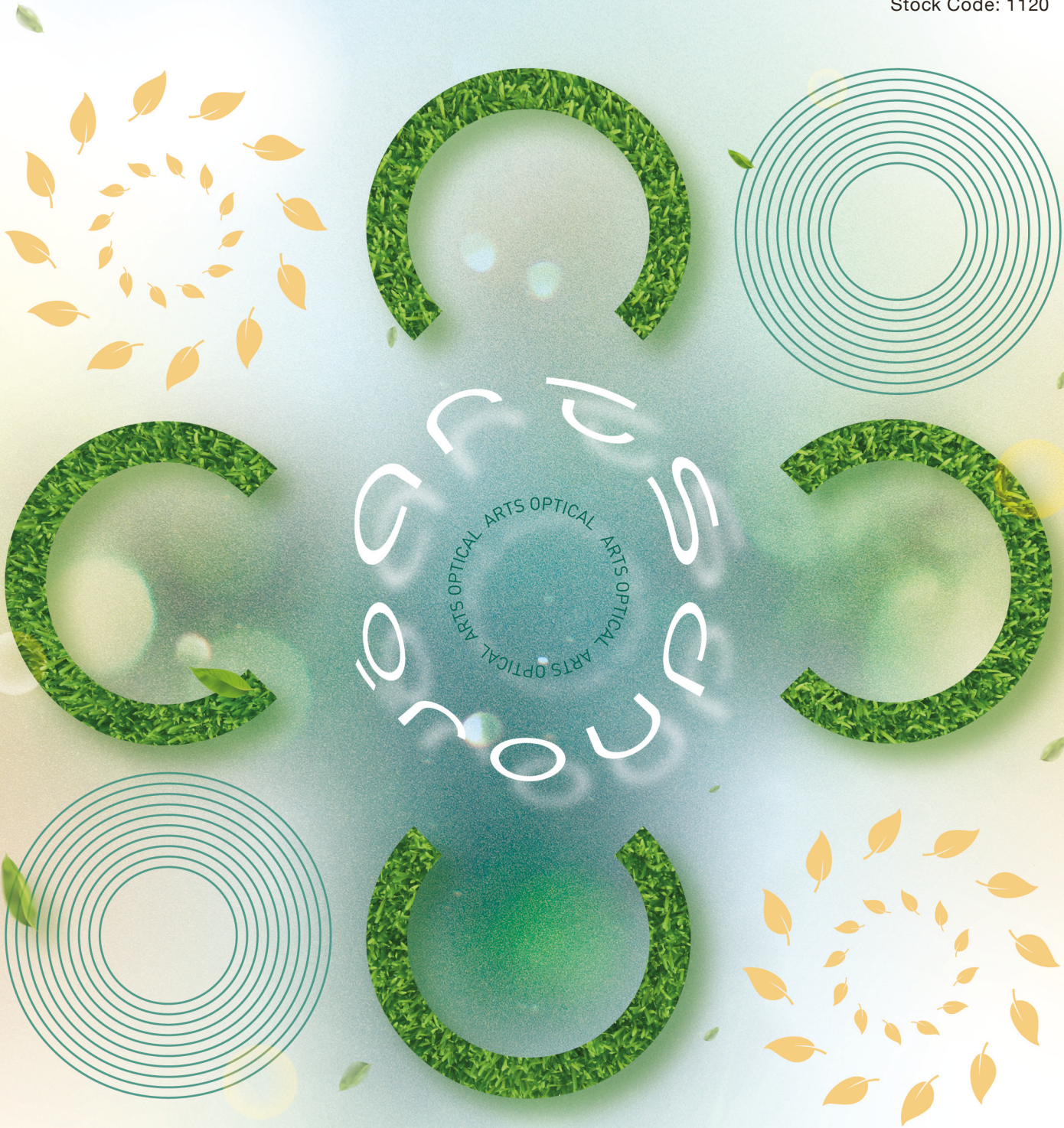


# Arts Group

Arts Optical International Holdings Limited

(Incorporated in Bermuda with limited liability)

Stock Code: 1120



# 2023

## Environmental, Social & Governance Report

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## Board Statement

In pursuit of enhancement in sustainability performance of Arts Optical International Holdings Limited (hereafter referred as “the Group”), the Board of Directors (hereafter referred as “the Board”) of the Group oversees the relevant environmental, social and governance (ESG) aspects within the framework of the current business strategies. In addition to ensure the operations in continued compliance with local laws and regulations in the regions of the business, the interests of the Group’s stakeholders are also evaluated as the priorities in the corporate strategies for addressing the stakeholders’ expectation on ESG aspects and mitigating the operational risks to the best of the Group’s effort.

The Group gathers information related to environmental, social and governance aspects through various functional departments and working groups on a periodic basis. This information is then combined, analysed, and presented in the form of an ESG report. During the regular meetings, the Board of Directors review the disclosed ESG performance outlined in the report. They evaluate its alignment with the Company’s business strategy, assess its compliance, and identify sustainability topics that are relevant to both the Company and stakeholders. This detailed review enables the board members to make appropriate decisions and offer necessary adjustments to the strategies as needed.

Our dedication lies in delivering optical products of exceptional quality to our customers. We are deeply committed to incorporating sustainability into our operations by actively reducing energy consumption and minimizing waste generation. Throughout the processes of design, manufacturing, and distribution, we carefully consider the environmental consequences at each stage. It is our responsibility to minimise the impact of our business on the environment and the community to the greatest extent possible, in order to attain a balance between profitability and sustainability.

There has been increasing attention towards corporate social responsibility from various sectors of society, including consumers, investors, and business partners. Sustainable development is becoming an important social issue. Integrity is a crucial element of internal control. The Group strengthens relevant policies and training, particularly for employees who interact with external organizations such as customers and suppliers for mitigating corruption risks. As a responsible company, the Group has consistently focused on the social responsibility performance within the company and its supply chain. While pursuing innovation and delivering quality products and services, the Group also strives to contribute to sustainable community development. Throughout the year, the Group effectively implements existing environmental and social policies and measures, including waste reduction strategies, to fulfill its responsibilities towards the environment and society. The Group aims to enhance resource efficiency, ensure a safe working environment for employees, optimise internal governance, and increase community investments. Our effort in improving our ESG performance is recognised by the industry, the Group is approved to join the “ESG Pledge” Scheme organised by The Chinese Manufacturers’ Association of Hong Kong and the Hong Kong Brand Development Council.

The global economy has experienced ongoing instability and unpredictability due to inflationary pressures and geopolitical tensions in Europe and Asia. The management expected that the business environment for eyewear industry is tough and challenging. On the other hand, the higher profit margins of the distribution and lens divisions demonstrate their growing importance to the future development of the Group. Despite the obstacles we encounter, the Group remains committed to pursuing business prospects and implementing diverse operational strategies. We will leverage the regional network of the Group to mitigate associated risks and establish strategic partnerships along the supply chain. Additionally, we will maintain close communication with customers to achieve our essential environmental and corporate social responsibility goals. We are positive to the challenges ahead.

# About the Report

This Report presented the Environmental, Social and Governance (“ESG”) performance of Arts Optical International Holdings Limited and its subsidiaries (collectively, the “Group”) (Stock code: 1120) in 2023. This is the eighth ESG Report of the Group. The Report is published in English as well as Chinese. In case of any discrepancy between the two versions, the English version shall prevail.

## SCOPE OF THE REPORT

This Report covered the ESG activities of the Group’s headquarter in Hong Kong and Arts Opti Lab (Shenzhen) Company Limited (Shenzhen factory) (“AOL”), the main operating entity of the Group. These covered facilities represented the main operation sites where contributed major proportion of revenues to the Group.

The reporting period is from 1 January 2023 to 31 December 2023 (hereafter referred to as the “Reporting Period”). The report is published yearly together with the Group’s annual report.

## REPORTING STANDARD

This Report is compiled in accordance with the Environmental, Social and Governance (“ESG”) Reporting Guide (the “Guide”) under Appendix 27 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

## REPORTING PRINCIPLES

The preparation of this report follows the reporting principles for materiality, quantitative, balance and consistency.

The disclosed information in the Report was carefully gathered, evaluated and presented based on its materiality to the Company’s business and its stakeholders. The reporting scope is defined based on the significance of operations in terms of revenue contribution and ESG impact.

### Materiality



All the disclosed information, statistics of key performance indicators (“KPIs”) in particular, were organised and calculated according to a series of standardised methodologies which are illustrated in the relevant sections.



### Quantitative

In order to maintain the balance of reporting content, fair disclosure of sustainability performance and challenges related to the Company and stakeholders is provided with impartial information to the public.

### Balance



### Consistency

The Report has been prepared in the same way in terms of methodology when compared to those in previous years. The business sectors and the operating regions are consistent with the reporting scope last year.

# Stakeholder Engagement

Communication is the key to success. The Group strives to collect the views of its participants through different means of communication including shareholders, customers, employees and suppliers. We protect our rights and interests to determine the long-term direction of the Group and to maintain a close relationship with it. The group's operating information and overall performance will be summarised every six months in the company's annual and interim report and reports to each stakeholder through the company's website <https://www.artsgroup.com/en/index.html>.

To understand the viewpoints and concerns of stakeholders regarding business operations, the Group has taken steps to identify important stakeholder groups. These groups consist of individuals who are concerned about issues that may have a significant impact on our business or those who may be significantly impacted by our operating activities. Moreover, the Group has been actively engaging with these stakeholders through different communication channels on a regular basis. The following table provides an overview of our ongoing communication activities with key stakeholders:



## Investors and shareholders

- Company website
- Company announcements
- Annual general meeting
- Annual and interim reports
- Investor relations hotlines



## Customers

- Company website
- Customer service hotlines
- Social media



## Employees

- Training and orientation
- Emails and opinion box
- Regular meetings
- Employee performance evaluation
- Employee activities



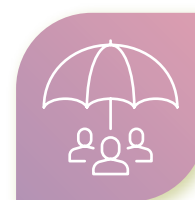
## Suppliers and business partners

- Selection assessment
- Procurement process
- Performance assessment
- Regular communication with business partners (e.g. emails, meetings, on-site visits etc.)



## Government authorities and regulators

- Documented information submission



## Communities

- Company website
- Community activities

# Stakeholder Engagement

Directors of the Group and the ESG working group have conducted an internal assessment on the sustainability issues disclosure. After careful consideration, below issues are equally important and have a significant impact on the sustainable development of the Group. Therefore, they are listed as the key area of focus for the Group's sustainable development.

|   |   |
|---|---|
|  <p><b>Environmental aspects</b></p> | <ul style="list-style-type: none"><li>• Emissions</li><li>• Use of Resources</li><li>• Environment and Natural Resources</li><li>• Climate Change</li></ul>   |
|  <p><b>Social aspects</b></p>        | <ul style="list-style-type: none"><li>• Employment</li><li>• Health and Safety</li><li>• Training and Development</li><li>• Labour Standard</li><li>• Supply Chain Management</li><li>• Product Responsibility</li><li>• Anti-corruption</li><li>• Community Investment</li></ul> |

## Risk Management

Unforeseen circumstances and incidents, such as fires, hazardous waste or wastewater leaks, can significantly impact both the environment and the safety of our employees. To equip our employees with the necessary skills to effectively handle such situations, we have developed an emergency preparedness and response procedure. This procedure provides guidelines for addressing emergency incidents. Selected employees undergo specialised training to ensure they are prepared to take leadership roles during emergencies. One of the key components in the training is conducting practice drills. These drills help us verify that all employees adhere to the prescribed guidelines and respond in a responsible, effective, efficient, and timely manner. During the reporting year, drills were conducted for incidents related to pollution, chemical leaks, and operations in confined spaces.

# Environmental Management

The longevity of our business relies on the sustainable development of our society. Environmental protection is essential in sustainability. To fulfill its corporate social responsibility, the Group actively integrates environmental protection concepts into its daily operations to ensure environmentally responsible operations, prevent pollution and reduce resource consumption. In order to protect the environment in a systematic way, the Group has established an ISO 14001 environmental management system for performance monitoring and improvement. The effectiveness of the management system is assessed by internal and third-party audits on a regular basis, ensuring continual improvement of our environmental achievement. The Group's performance in environmental protection has been recognised by the government, industry, customers, and suppliers.

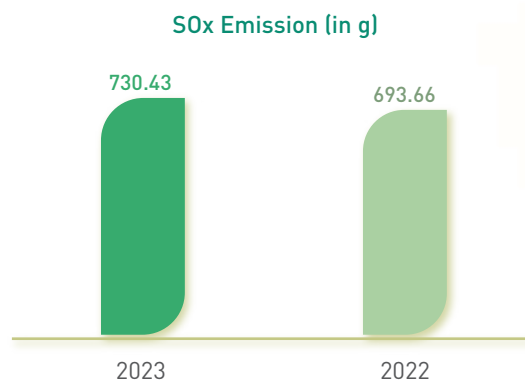
During the Reporting Period, the Group has not identified any non-compliance on environmental emission against the relevant regulations of the reporting scope.

## EMISSION

### GHG Emissions<sup>1</sup>

The Group is committed to minimizing carbon footprint brought by business operation, and reducing emissions of polluted air substances and greenhouse gases (GHG) throughout all operational phases.

Air pollutants emission is calculated based on fuel consumption and total kilometers travelled by vehicles. The major air pollutants emission is Sulphur oxides (SO<sub>x</sub>) because of vehicles usage in both AOL and Hong Kong office. During the reporting period, the total emission of SO<sub>x</sub> is 730.43g. The increase is due to the increase in production volume and the revive of business activities as pandemic eased.

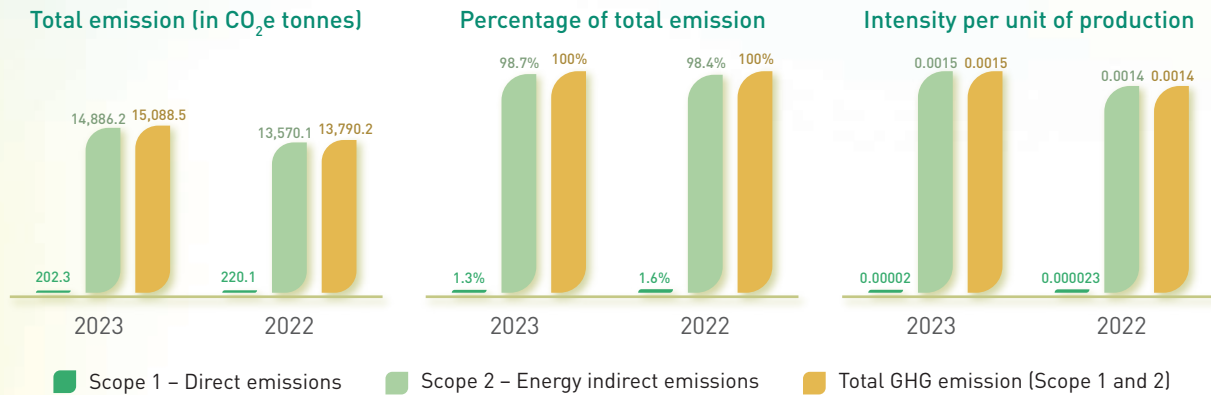


The major source of GHG emission of the Group has been identified and is generated from mobile source emission (Scope 1 Direct) and purchased electricity (Scope 2 Indirect). Total GHG emissions during the reporting period were 15,088.5 tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e), representing emission intensity of 0.0015 tCO<sub>2</sub>e per unit of production. The total emission is slightly higher than last year due to the increase in production volume. Scope 2 emission accounts for 98.7% of the total emissions.


<sup>1</sup> The calculations of Greenhouse Gases Emissions are based on the IPCC Sixth Assessment Report Global Warming Potentials.



# Environmental Management

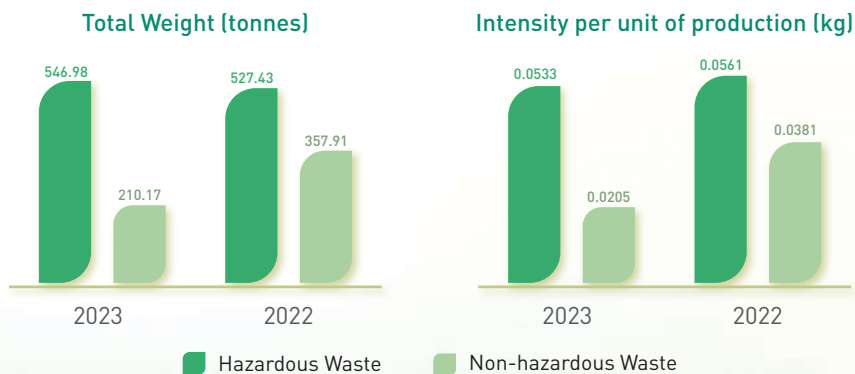


We strive to minimise our environmental emission through the below ways:

| Environmental targets   | Directional statements   | Measures taken during the year  |
|---|--|---|
|  <p><b>Emission reduction</b></p> | <ul style="list-style-type: none"> <li>Adopt energy-saving equipment to reduce greenhouse gas emissions in the energy indirect category (scope 2) generated by purchased electricity.</li> </ul> | <ul style="list-style-type: none"> <li>Use of LED lightings; and</li> <li>Gradually phase-out diesel vehicles and fully switch to electric vehicles by 2030.</li> </ul> |

## Waste


The Group upholds Reduce, Recycle and Reuse principles to manage waste. For hazardous waste, the Group collects, handles, stores, and hand-overs to registered collectors in accordance with regulations as per operation regions. Proper and eye-catching labels are available to single out hazardous waste to avoid leakage and misuse. The Group assesses contractors' competency by checking permits. Most of the non-hazardous waste is household waste that is centrally collected, handled and disposed of by registered waste collectors. We also encourage our employees to reduce the use of disposable plastic through notice board leaflets and emails. Recycling bins of various materials including metals, plastics and paper are set in both office and factory areas to enhance the recycling rate. Reminders are placed to educate our employees the proper way of using the recycling facilities.



# Environmental Management

AOL factory is the major source of both hazardous and non-hazardous waste. In 2023, the amount of hazardous waste is 546.98 tonnes with intensity of 0.0533 kg per unit of production, while as the amount of non-hazardous waste is 210.17 tonnes with intensity of 0.0205 kg per unit of production. The volume of non-hazardous waste has a significant drop of 41.3% compared to last year. Despite the production volume increase, it shows the Group's continuous effort in reducing waste generation.

Below shows our waste reduction targets and measures taken during the year:

| Environmental targets   | Directional statements  | Measures taken during the year  |
|---|---|---|
|  <p><b>Waste reduction</b></p> | <ul style="list-style-type: none"> <li>Reduce paper waste generated from the office operation.</li> </ul> | <ul style="list-style-type: none"> <li>Improved computerised operations and file management to minimise paper use in offices;</li> <li>Maximised the use of papers on both sides; and</li> <li>Arranged to recycle scrap papers as much as possible.</li> </ul> |

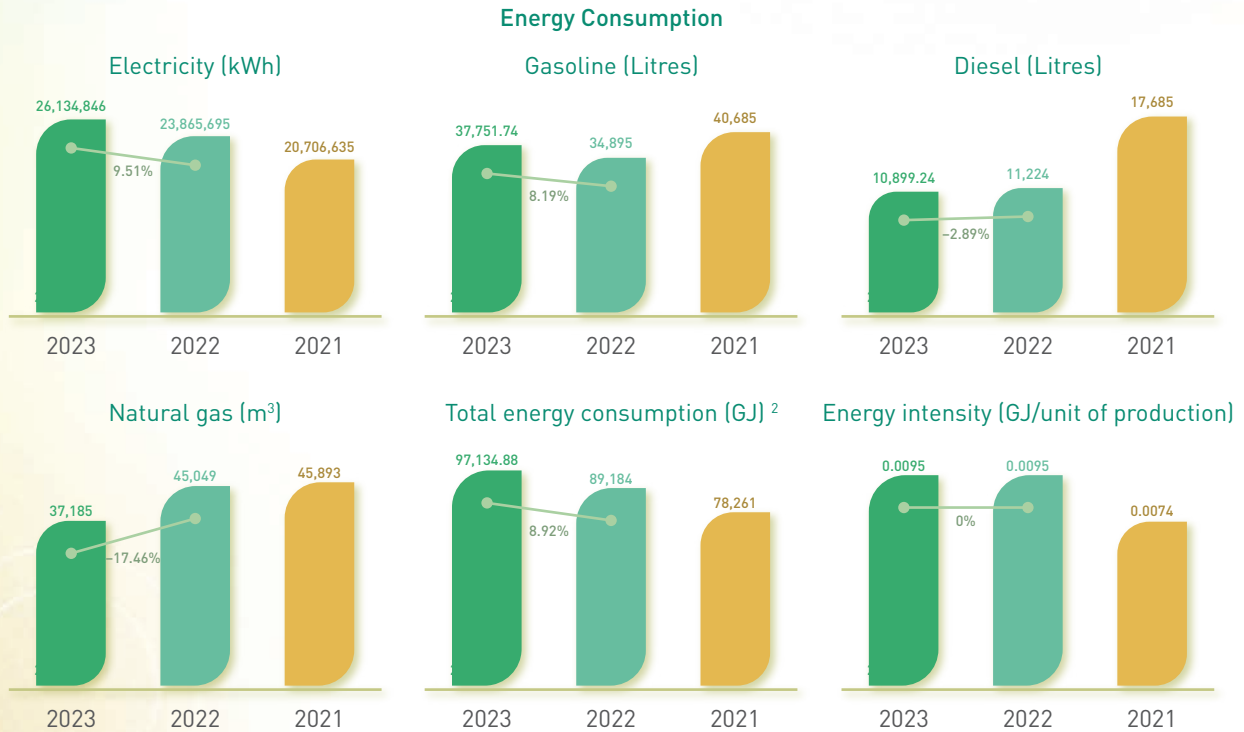
## USE OF RESOURCES

The Group strictly adheres to the relevant laws and regulations in the operating regions. We committed to cherish resources and formulate relevant energy-saving and water-saving measures to achieve the efficiency in resources usage and avoid waste.

Types of the Group's energy consumption includes purchased electricity, gasoline, diesel and natural gas. During the reporting period, the Group consumed 97,134.88 gigajoules (GJ) of energy, with an intensity of 0.0095 GJ per unit of production. Due to the increase in production volume, the total energy consumption has increased for 8.92% compare with last reporting year. Purchased electricity accounts for 97% of total energy consumption and it is the major source of energy.

# Environmental Management

The following table shows the total consumption and density on major resources of the Group in the last three reporting years (Includes the reporting year):



<sup>2</sup> The conversion factors from volumetric units of fuel consumption to energy units are in reference to CDP Technical note: Conversion of fuel data to MWh.

# Environmental Management

The Group aim at increasing the utilization of clean and sustainable energy as much as we can. This includes adopting LED energy-saving lighting and substituting traditional switches with automatic switches to achieve this goal. Besides, we take local subcontractors and suppliers as our priority during our procurement process, to reduce GHG emission and enhance resources efficiency at the same time. Our energy use efficiency targets and measures taken during the year are as follows:

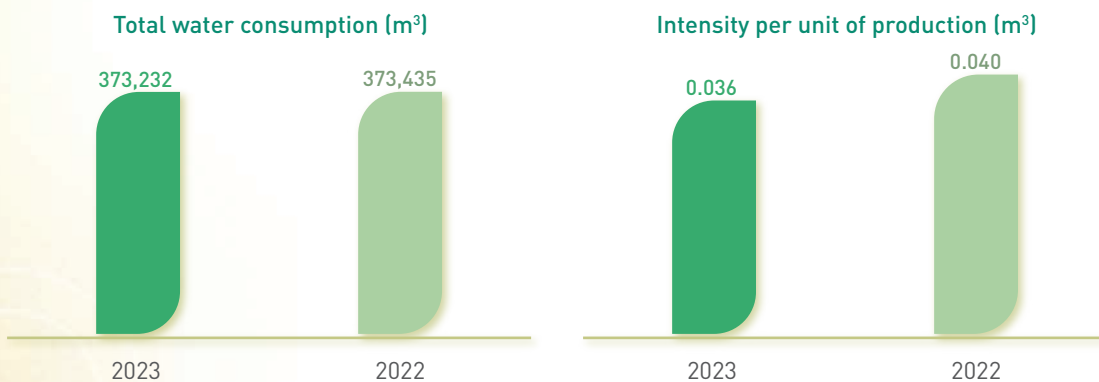
| Environmental targets   | Directional statements  | Measures taken during the year  |
|---|---|---|
|  <p data-bbox="236 735 496 767"><b>Energy use efficiency</b></p> | <ul style="list-style-type: none"> <li>• Gradually enhance the use of electrical appliances with energy saving label to 100%;</li> <li>• Adopt alternative means to reduce the use of company’s vehicles for fuel consumption reduction; and</li> <li>• Reduce the number of office equipment that consume energy.</li> </ul> | <ul style="list-style-type: none"> <li>• Replace obsolete equipment to energy-saving models;</li> <li>• Placed energy-saving reminders at the office area;</li> <li>• Arrange internal meetings through video conferencing system, resulted in fewer business trips for intra-group meetings and consequently reduced the use of vehicles;</li> <li>• Streamline office layout and simplify its operation, thereby eliminating energy-intensive facilities, leading to a more efficient use of resources;</li> <li>• Switched off idling equipment, for example turned off lighting, personal computer and air-conditioners during non-office hours; and</li> <li>• Maintained indoor room temperature at 24 to 26 Degrees Celsius at the office as a response to “Indoor Temperature Savings Charter” programme in Hong Kong.</li> </ul> |

# Environmental Management

## Water


The operating sites of the reporting scope obtained water from the municipal supply and the Group did not face any difficulty in sourcing water during the Reporting Period. All used water and sewage was discharged in accordance with the relevant laws and regulations. To reduce the use of fresh water, the Group used recycled water for toilet flushing. Employees are encouraged to support water conservation in accordance with the Company's policies.

During the reporting period, total water consumption is 373,232m<sup>3</sup> with intensity of water usage 0.036m<sup>3</sup> per unit of production. There is no difficulty in sourcing water that is fit for purpose.



The Group is dedicated to protecting the environment. We monitor closely on our water consumption and recycling performance for continuous improvement, attempting to implement the concept of environmental conservation in our daily business operation. For example, the Group reuses the wastewater from packaging materials washing in the material grinding process. We eager to take a great leap on our environmental performance.

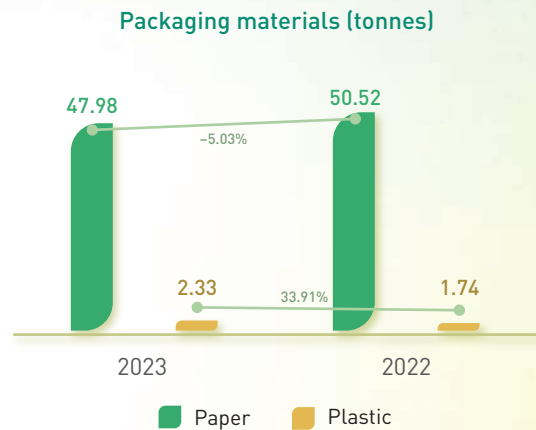
Below are our water efficiency targets and measures taken during the year:

| Environmental targets  | Directional statements  | Measures taken during the year  |
|--|---|---|
|  <p><b>Water use efficiency</b></p> | <ul style="list-style-type: none"> <li>Adopt water-efficiency equipment; and</li> <li>Reuse of wastewater that was treated and met the specified standards after sewage treatment for non-production purposes.</li> </ul> | <ul style="list-style-type: none"> <li>Use of water flow controllers and equipment with water efficiency labels; and</li> <li>AOL has adopted water supply monitoring measures and reuse the treated wastewater.</li> </ul> |

# Environmental Management

## Packaging Materials

Packaging materials of the Group are mainly used at the AOL finished products packaging. During the reporting year, the Group has consumed 47.98 tonnes of paper and 2.33 tonnes of plastics. We have achieved a 5.03% reduction in the use of paper packaging materials. Owing to the business recovery after the pandemic, the use of plastic packaging materials has increased in the year. The Group will continue to seek possible ways in enhancing resources efficiency and continual improvement of our environmental performance.



## THE ENVIRONMENT AND NATURAL RESOURCES

The Group evaluates its production processes and materials to minimise their impact on the environment, following certified management systems such as ISO 14001. The focus on green operation is ingrained in the mindset of both top management and the employee. Whenever the Group introduces green initiatives, they actively encourage employee participation to obtain greater support. This approach enables the Group to optimise the effectiveness of the green programs in reducing environmental impact and preserving natural resources.

The Group incorporates eco-friendly designs and packaging while implementing green procurement policies, which prioritise local sourcing. The supply chain and product life cycle are aligned with a clean and sustainable manufacturing approach, resulting in the consistent production of high-quality green products from start to finish. Additionally, the Group continually fosters an environmental protection mindset among its employees, emphasizing the importance of environmental conservation.

Our Group pay special attention to the indoor air quality within office and factory premise and aim to enhance the indoor air quality by maintaining sufficient air ventilation. Fresh air is obtained through opening windows. Regular sanitation to provide constant indoor air circulation.

## CLIMATE CHANGE

The Group's management consistently evaluates the Group's exposure to climate change risks and takes proactive measures to effectively handle and mitigate natural disasters resulting from climate change or extreme weather events. Due to the Group's production facilities and properties being situated away from coastal areas, the physical risks such as flooding and severe weather conditions are relatively low. The Group has established a "Climate Change Policy" that outlines the necessary actions to address the challenges posed by climate change. This policy is regularly reviewed to ensure that the Group has the required information and resources to monitor and assess the impact of climate change on its business operations effectively. Guidelines, notification procedures, evacuation systems, and accident investigation protocols are well-equipped to ensure that employees can respond efficiently to emergency situations caused by climate change. Additionally, the Group has obtained property insurance coverage to minimise potential losses.

# Employment and Labour Practices

## EMPLOYMENT

The Group has consistently placed a strong emphasis on ensuring equality among all employees since our establishment. Our employees' compensation packages are primarily determined by their performance and experience, while also considering industry norms and practices. The remuneration policy and packages are subject to regular review. The Hong Kong office complies with the Mandatory Provident Fund Scheme Ordinance, as well as offering medical coverage and training opportunities for all qualifying employees. Our comprehensive policies encompass a wide range of employment and labor standards, including recruitment, promotion, termination, compensation, diversity, working hours, equal opportunities, anti-discrimination measures, benefits, and suchlike.

We strictly follow our employment policies, including employee recruitment, diversity and anti-discrimination. All candidates in the recruitment process are treated equally. The Group evaluates applicants based on their qualifications and experiences, without any form of discrimination based on factors such as ethnicity, skin color, gender, disability, spoken language, family status, religion, political beliefs, and others. The Group is committed to being an equal opportunities employer and strictly complies with anti-discrimination regulations. This approach ensures an inclusive environment that embraces employee diversity, fostering the exchange of ideas and perspectives.

We offer our employees a competitive and attractive remuneration package, including basic salary, year-end double pay and bonuses. Leave is granted in accordance with the law and includes paid leave, sick leave, maternity leave, paternity leave and marriage leave etc. As part of the employee welfare, the Hong Kong office offers optical optometry service to our employees, their families, and friends.

The Group shows its care for the employees by organizing a wide range of regular social and entertainment activities. The Group believes those activities can assist employees to reduce stress and maintain work-life balance. During the reporting year, the Group keeps employees' health in mind and organised Sports Day and exercising activities to promote healthy lifestyle and raise sense of belongings. To enhance the festive atmosphere, the Group arranged Mid-Autumn Festival activities and provided a relaxing time for the employees.

# Employment and Labour Practices



Solving lantern riddles in the Mid-Autumn Festival Event



Rope pulling in the Mid-Autumn Festival Event



AOL Sports Day



Employee Basketball Match



AOL Parent-Child Sports Day



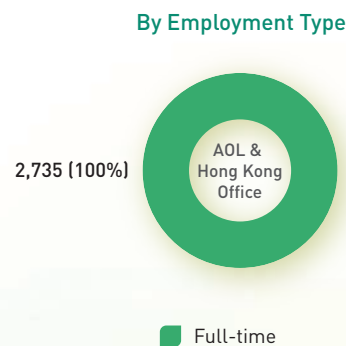
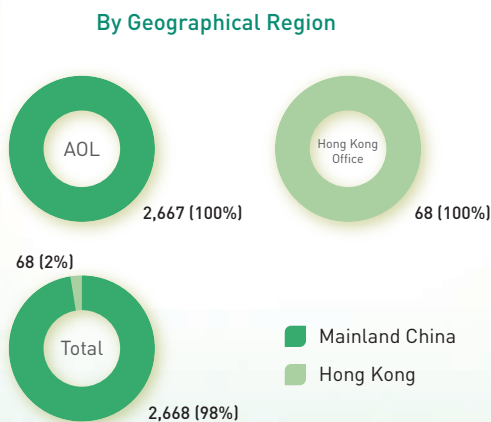
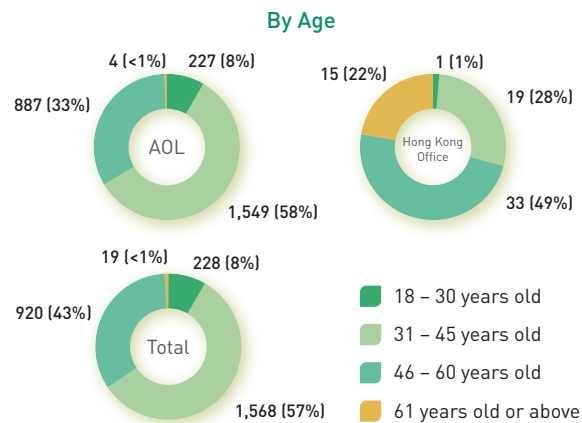
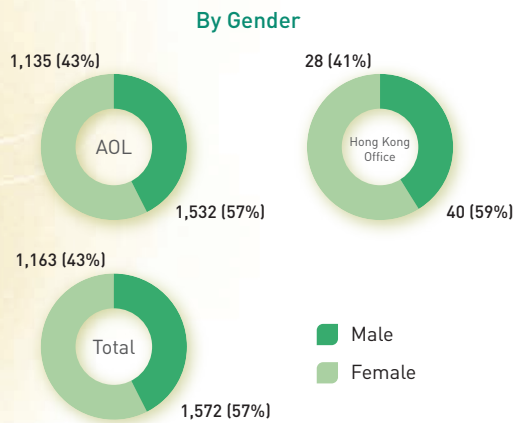
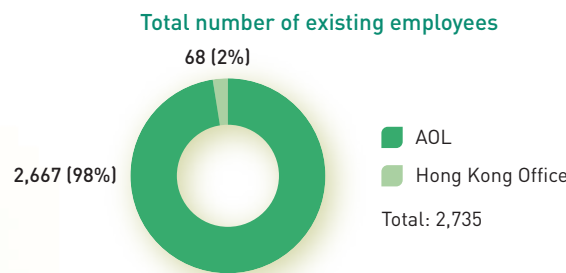
Tai Chi exercising group



# Employment and Labour Practices

The Group operates its business with a strong commitment to equality and comply with the applicable laws and regulations in China and Hong Kong. In China, we comply with the “Labour Law of the People’s Republic of China”, “Labour Contract Law of the People’s Republic of China”. In Hong Kong, we comply with the “Sex Discrimination Ordinance”, “Disability Discrimination Ordinance”, “Family Status Discrimination Ordinance”, “Race Discrimination Ordinance”, etc. During the Reporting Period, the Group has not identified any non-compliance against the relevant regulations of employment in the reporting scope.

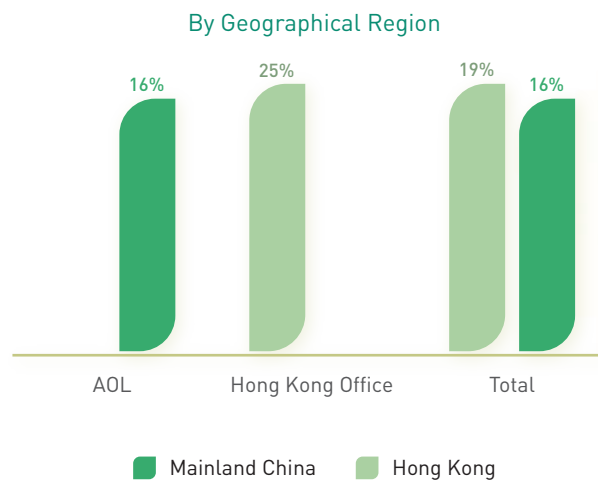
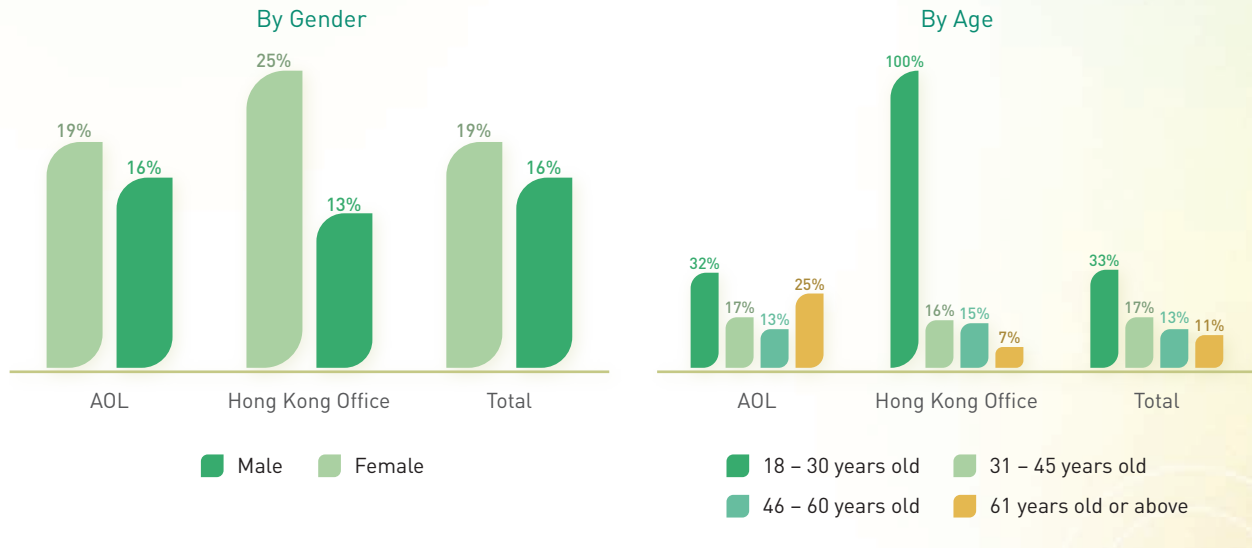
As of 31 December 2023, there were 2,735 full-time employees in the Group’s AOL factories and Hong Kong office, of which 98% were based at the AOL factories in Mainland China and the rest were located in the Hong Kong office.



# Employment and Labour Practices

Below shows the detailed employee turnover rate by gender, age and geographical region. The overall employee turnover rate in 2023 is 17.3%.

## Employee Turnover Rate



## Health and Safety

The Group prioritises the health and safety of its employees above all else. Our goal is to create a working environment that is healthy, safe, and comfortable for our employee. We are committed to identifying and removing any potential hazards by implementing comprehensive safety management measures to ensure the enhancement of employees' health and safety throughout their work. A cross-branch Occupational Health and Safety Committee has been established since 1987. It is led by the general manager and consist of representatives from various functional department, responsible for maintaining a safe working environment. We actively encourage and promote safe working practices. The Group has certified for ISO 45001:2021 Occupational Health and Safety Management System since 2022.

## Employment and Labour Practices

The crucial factor for the effectiveness of the Group's safety management practices lies in conducting proactive measures beforehand. On-site examinations and inspection are conducted periodically for potential hazard identification. Contingency plans are in-place to prepare for any incident. Apart from the basic insurance plans including medical, personal accident, employee compensation and travel insurance for our Hong Kong employees, we also arrange complimentary medical check-ups for AOL employees to ensure well-monitoring of potential occupational diseases. In case of unfortunate event, our Group offers fair compensation and assistance to the concerned employee and his families. "Safety and Prevention First" is the goal of the Group's safety management policies. We have implemented the Arts Optical Personal Protective Equipment Regulations, which involve supplying personal protective equipment in compliance with relevant regulations and legislation. Additionally, we oversee the proper usage of protective equipment and ensure sufficient ventilation within the premises. These measures aim to defend the safety of personnel who are exposed to harmful substances like toxic gases, hazardous dust, and excessive noise. A range of occupational health and safety policies and procedures have been put in place, mandating employees to adopt precautionary measures to enhance safety protection and minimise the occurrence of work-related injuries. They include working facility safety management policy, indoor working conditions and monitoring policy and employees' work safety or training policy.

The Group is stringently monitoring the working hours of employees exposed to high-risk occupational hazards. We maintain regular communication with our employees and provide them with valuable information and training materials related to occupational safety. Resources are made available on our website and aim to assist employees in recognizing and preventing potential health hazards in their work environment. By continuously enhancing their safety awareness, we strive to create a safer working environment for everyone involved.

In 2023, our AOL factory recorded 49 cases of work-related incidents and 408 lost days due to work injury. The Group had identified zero work-related fatalities for three consecutive years (including the Reporting Period). During the Reporting Period, the Group has not identified any non-compliance on occupational health and safety against the relevant regulations of the reporting scope, such as Occupational Safety and Health Ordinance, Factories and Industrial Undertakings Ordinance, and the Law of the People's Republic of China on Work Safety in the reporting scope of the Group.

# Employment and Labour Practices



Employees participating in first-aid course



Employees practicing cardiopulmonary resuscitation (CPR) during class



Employees participating in fire drill



## DEVELOPMENT AND TRAINING

The Group values every employee, regardless of position, and understands the necessity of promoting both corporate success and individual career development. We often arrange courses on managerial skills and related topics. Employees that show promise for management are chosen to enroll in these courses. Upon completion of the program, people who excel in their jobs may be promoted and potentially join the Group's senior management teams. This dedication to developing talent facilitates the Group's continued growth and success.

The Group has created a variety of training packages particularly designed for routine employees. Rapid technological changes and innovations are foreseen by the management, it is crucial to provide up-to-date refreshment training to our employee and assist them to realise their potentials. These programs are given through a variety of techniques, including classroom education, work progress report presentations, and occupational skills training. In addition, the Group performs annual reviews to analyse employee performance at all levels. Employees are recognised and awarded year-end bonuses based on their performance. Furthermore, when appropriate employment vacancies arise, these exceptional individuals are given priority consideration. The Group values employees' personal development. For new joiners, mandatory classroom trainings and on-the-job trainings are offered to foster adaptation in their new roles, including factory regulation and safety. Professional trainings involving business processes, materials management and inventory control, lean management and inventory control, lean etiquette, wastewater and environmental management rules will be arranged based on every job nature. In-house and external trainings will be arranged to employees, subsidies and scholarships will be given based on each applicant case.

# Employment and Labour Practices

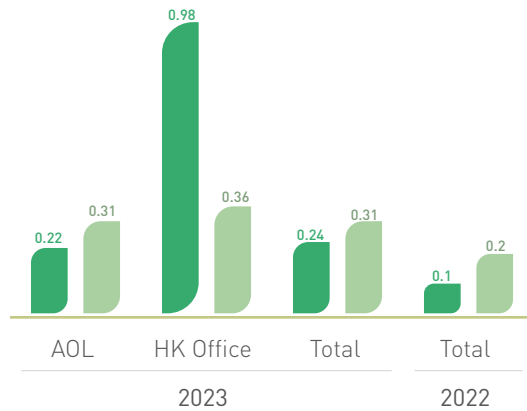
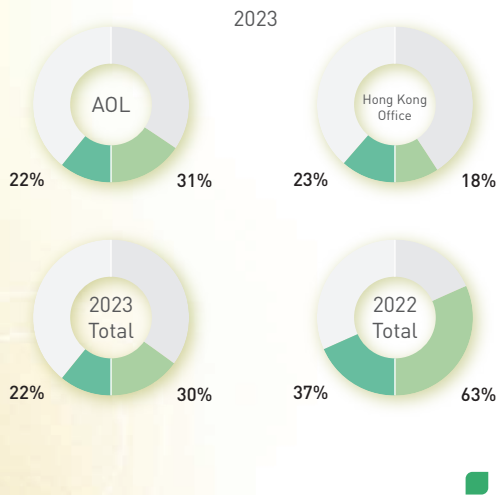
In 2023, the Group provided 733 hours of training for all employees, in which 375 hours for male employees and 358 hours for female employees. The training hours for senior management, middle management and junior level employee are 4, 42 and 687 hours respectively.

During the reporting year, the percentage of employees trained by gender and employee category and the average training hour completed per employee by gender and employee category are listed below:

Percentage of employee trained

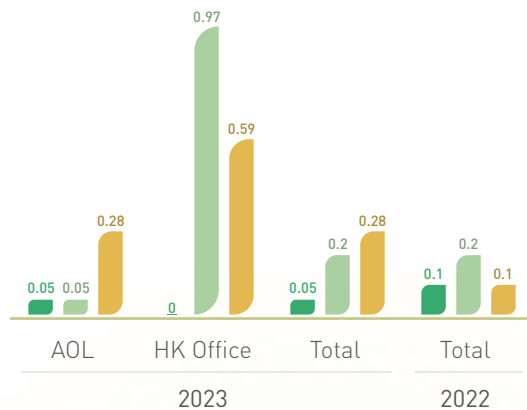
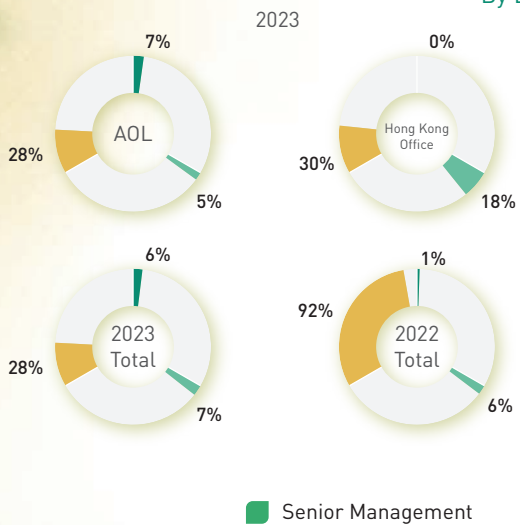
Average training hours completed per employee

## By Gender



Male Female

## By Employee Category



Senior Management Middle Management Junior Level

# Employment and Labour Practices

## LABOUR STANDARD

In the daily operation, the Group firmly opposes forced labor and places significant attention on maintaining a healthy work-life balance. It is to ensure productivity and safeguard employee's physical and mental health at the same time. As a result, the Group is meticulous in planning deployments and working schedules. If overtime work becomes necessary, it must receive prior approval from management, compensation will be provided to the concerned employee.

Employment laws and regulations establish the minimum age for employment and outline the associated rights and protections. The Group respects and adheres to these laws and regulations. To ensure compliance, the Group conducts identity checks to verify that candidates are of legal employment age and authorised to work. If any instances of child labor or illegal workers are discovered, we will immediately terminate the employment. If necessary, the Group will seek assistance from relevant institutions to take care of the child and address the situation involving the child labour.

During the Reporting Year, there was no non-compliance with relevant laws and regulations and no reported case regarding to child nor forced labour.

# Operating Practices

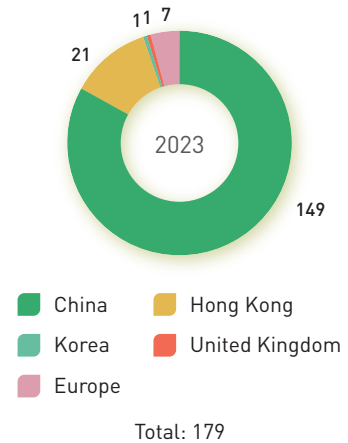
## SUPPLY CHAIN MANAGEMENT

### Supply Chain Environmental and Social Risk Management

The Group prioritises corporate social responsibility (CSR) in terms of environmental protection, health and safety, and other related areas, and expects its suppliers to uphold the standards. We created a supplier code of conduct to provide thorough supplier management and alignment with the needs and expectations of the Group's stakeholders. This code is the cornerstone for properly managing our vendors. We also undertake annual reviews of our main suppliers to track their progress toward satisfying social responsibility requirements. We hope to promote ethical behaviours and sustainability across our supply chain.

During the year, the Group had a total of 179 suppliers, of which approximately 83% were located in Mainland China.

Supplier Categories



### Suppliers Evaluation and Selection Criteria

Corporate social responsibility performance is an important criterion for supplier's selection. We regularly evaluate our existing suppliers' performance in areas including but not limited to: product quality, service delivery, material safety, process monitoring, compliance with applicable environmental and social standards, rules, laws, regulations and requirements, continuous improvements, competitive pricing, responsive and pro-active customer service, respect the Group's interest in intellectual property rights and patent rights. SA800 Social responsibility standard should be complied by suppliers and a dedicated compliance officer should be arranged by suppliers responsible for quality and compliance issues. Suppliers who fall short of the stated requirements must promptly adopt remedial actions. If consecutive reviews show a failure to achieve the conditions, the Group may terminate the business agreement with the concerned party. All suppliers must verify that their goods and services are consistent with the principles of sustainable development, while maintaining the quality and safety of the Group's own products.

### Green Procurement

The Group only purchases ecologically friendly items, such as recycled paper, replaceable pens, and recyclable laser printer cartridges. Electrical appliances are subject to stringent conformity with The Energy Efficiency (Labelling of Products) Ordinance, whilst furniture must be made from ecologically friendly materials.

As part of our policy, we strongly emphasise that suppliers share the same level of environmental responsibility as we do towards the environment and society. We communicate the specific requirements in this regard to all suppliers, and their performance is regularly assessed to ensure compliance with the defined standards.

# Operating Practices

We have obtained certification under the International Sustainability and Carbon Certification (ISCC), a globally known certification system.



The Group implements the ISCC Mass Balance System since 2022 and targets on our glue board suppliers to enhance green procurement.

Channel of notification



**Letters and email**

|                              |                               |
|------------------------------|-------------------------------|
| Performance review           | <b>85%</b>                    |
| Performance review frequency | <b>Implementation to 100%</b> |
| Performance review follow-up | <b>85%</b>                    |

The Group conveys the environmental protection guidelines derived from the updated national standard for VOC (volatile organic compounds) to its suppliers and anticipates their adherence and compliance with the requirements.

Channel of notification



**Standards, legal and regulatory documents**

|                              |                      |
|------------------------------|----------------------|
| Performance review           | <b>100%</b>          |
| Performance review frequency | <b>Once per year</b> |
| Performance review follow-up | <b>100%</b>          |



# Operating Practices

## PRODUCT RESPONSIBILITY

### Quality Management and Assurance

The Group prioritises the quality of goods and services, aiming to minimise health and safety risks associated with product usage. The Group seeks to continuously improve its products by meeting customer demands and ensuring the health and safety of consumers. In addition to meeting customers' production capability requirements, the Group ensures that all stages of the process, including material sourcing, manufacturing, packaging, and delivery, adhere to relevant regulations, product standards, material specifications, and technical guidelines. The Testing Department and Quality Control (QC) Department play a crucial role in maintaining stringent quality control measures. They are responsible for overseeing and verifying the quality of products at every stage of the production process, as well as conducting final inspections before the dispatch of finished goods. Our Product Quality Assurance Policy ensures that the eyeglass holder complies with the national standard ISO12870, ISO12312, and the international quality system ISO9001 and environmental protection system ISO14001.

The Group has established below quality assurance policies and owes the responsibility for its product quality:

**Product Safety and Health Assurance Policy:** For effective implementation of the Group's hazardous substance control system, all product specifications are designed to comply with relevant laws and regulations. We exercise strict management over the materials used throughout the product realization process.

The Group establishes and maintains effective communication channels with both suppliers and customers to ensure smooth collaboration and information exchange.

**After-Sales Service and Product Recall Policy:** The Group offers holistic care to consumers' health. We care customer feedback and utilise it in our future product enhancement and promotion. The Group has established customer communication channel to receive feedback or complaint in both verbal and written forms. After a prompt follow-up with customer for the complaint, extensive investigation will be launched for a full review and evaluation.

### Recall Process

When a complaint is received, the Customer Service Department communicates with customer actively within a specific time to ensure all information are well recorded for investigation.

1

The Quality Control (QC) Department take control on the investigation and analyse if a recall on concerned product is required.

2

Notify the customers and arrange return of the defective products if necessary.

3

Record the recalled products for further analysis to prevent recurrence of similar cases.

4

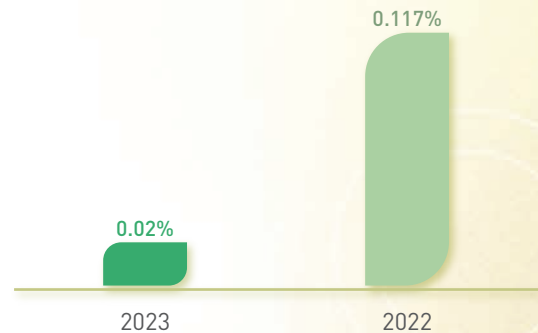
# Operating Practices

“Serious Accident Notification and Product Recall Procedures” is established in case of severe incidents. Our QC Department is responsible for classification and analysis of hazardous incident. On condition that it is a “hazardous incident”, the Regulatory Monitoring team will review and confirm if a product recall is required. Once it is confirmed that the product needs to be recalled, the QC committee headed by the Quality Control manager will execute the recall process, including confirmation of details regarding the concerned product, tracking the delivery location, recycling and processing the defects, and notifying the affected customers and government agencies if necessary. Our comprehensive procedure can ensure the effectiveness in handling the incident while minimizing the impacts.

During the Reporting Period, there was no product recall incurred by health and safety issues. In 2023, The Group had 12 cases of customer complaints due to product quality issues. The complaint was promptly resolved, and the customer was satisfied with the resolution.

The Group is certified for ISO 9001:2015 Quality management system. We comply to global standard and maintain high quality and safety requirements to achieve our motto “Improve quality, reduce cost and meet customers’ requirements”. A variety of procedures counting Incoming Material Inspection Control Procedure, Non-conformities Control Procedure and Final Inspection Control Procedure are set up to ensure conformity of all materials used and all products should be qualified before delivering to customer.

Percentage of total products sold or shipped subject to recalls for product quality issue



## Quality Assurance process

### Raw materials procurement

All raw materials provided by the suppliers must submit qualification certificates issued by a third-party testing agency, with strengthened Registration, Evaluation, Authorization and Restriction of Chemicals (REACH) testing of the materials and products.



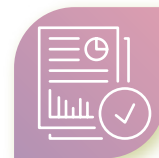
#### Product Quality and safety

Products are sent to the Testing Department for quality and safety tests, with strengthened REACH monitoring of products.



#### Verification Reports

After the verification is completed, the manager of the QC Department reviews the verification report to eliminate non-conformities, if any.



#### After Sale Support

After the approval of the verification report, the product is launched to the market. We continue to monitor product performance and improve our after-sales service, ensuring customer satisfaction.

# Operating Practices

## Intellectual Property and Data Privacy Protection

The Group establishes relevant policies for managing product patents, intellectual property rights, and privacy. There are dedicated management systems in place for patents and intellectual property rights, with clear provisions for patent fees, applications, searches, incentives, etc. Confidentiality agreements are signed with technical personnel to safeguard customers' sensitive information. The Group also ensures all software applications and other patented goods used by the company must be legally obtained. We prohibit the use of pirated versions. Each department has its own dedicated file folder on the computer server, with permissions set to restrict access for effective prevention of data leakage. We assure that intellectual property rights are fully respected and protected. The Group employs a professional legal team to manage and provide comprehensive protection for intellectual property rights. As part of our commitment to safeguarding the intellectual property rights of others, contracts entered with suppliers include warranty provisions to ensure the non-infringement of intellectual property rights of the Group and its partners.

In accordance with the Group's employee code of business ethics, all employees are obligated to handle product technology, customer information, and other intellectual property information with utmost care. The Group strictly prohibits any form of patent infringement, and any violations or misuse of intellectual property rights will result in disciplinary actions.

Prior to product information disclosure, the Group undertakes a verification process using reference data provided by the original manufacturers. This ensures the accuracy of the information before promoting our trade products. When creating product labels for customer reference during the export of products, the Group verifies and assures the alignment with data provided by the original manufacturers.

The Group is certified for ISO27001:2013 information security management certification since 2022. We place great emphasis on protecting customer privacy when collecting, processing, and using their personal data. The Group adheres to applicable data protection laws and ensures the implementation of appropriate technical measures to safeguard personal data from unauthorised use or access. Customer information is securely stored within the internal ERP system, protected by passwords, and only authorised personnel have access to the system. The collected customer information is not shared or utilised for any other purposes without their consent. The Group will sign confidentiality agreements upon customer request to safeguard the privacy of their data, ensuring the protection of both parties' interests. In terms of employee privacy management, the Group has established relevant privacy policies that cover the handling guidelines for all documents concerning employee privacy. We strictly comply with the Personal Data (Privacy) Ordinance established by the Hong Kong government and relevant national laws and regulations to safeguard the interests of our employees. The Group conducts review of related intellectual property and data privacy protection twice a year.

During the reporting year, the Group was not aware of any cases related to data privacy, intellectual property rights and advertising and labelling which has an impact on its business operations.

## **BUSINESS ETHICS AND ANTI-CORRUPTION**

The Group is committed to establishing a corporate culture characterised by integrity and business ethics. We have provided clear and concise codes of conduct for employees and business partners, outlining norms and guidelines for handling gifts and hospitality in various situations. Our board of directors also conducts regular reviews to assess the effectiveness of internal control mechanisms. To enhance the awareness of integrity risk that may encounter in the course of duties, directors of the Group have attended anti-corruption training on an annual basis, covering topics such as high-risk areas for corruption, regulatory frameworks and guidelines, and available channels for reporting. Those materials are available for directors' further review. For employees, anti-corruption materials are provided for new joiners and integrated into the on-the-job training. Refreshment trainings, circular leaflets and email reminders are offered to existing employees on a regular basis. The purpose is to maintain their understanding of anti-corruption measures and prevent violations of company policies and relevant laws and regulations.

### **Corporate Governance Policy**

The Group has referred to and complied with the relevant provisions of the listing rules and guidelines related to corporate governance, including the Prevention of Bribery Ordinance in Hong Kong and the Criminal Law of the People's Republic of China, corporate governance practices and local laws and regulations governing operations. We developed a comprehensive internal system for prevention, monitoring, and reporting of suspicious case, with detailed explanations of the Group's anti-corruption policy and handling principles to all employees, suppliers, contractors, and business partners. The Group has policies in place to prevent bribery, enforce disciplinary codes, and facilitate the reporting of corruption. Employees are required to disclose any potential conflicts of interest during their employment, including the report of relationships with relatives within the company, relationships between management personnel and business partners, and individual transactions involving personal interests. The Group also issues regular announcements to remind employees to avoid and reject any gratuities or gifts from suppliers, ensuring the integrity of the Group. We place special attention on the procurement process. The procurement process primarily involves tendering, and a clearly defined policy is in-place that establishes standardised guidelines and procedures to be adhered to. For each procurement, a minimum of three suppliers are required to submit quotes, and the Procurement Director ultimately determines the placement of the order in a fair, transparent, and ethical manner. Service contracts must receive approval from authorised personnel within the Group.

# Operating Practices

## Whistleblowing policy

To eradicate corruption, fraud, and similar incidents, the Group has established a whistleblowing policy that allows employees and other stakeholders to report any suspicious improper or illegal activities to the Group through confidential channels such as email, hotline, and telephone. We actively investigate and address internal corruption reports. Whistleblowing is conducted in a confidential manner to ensure that the whistleblower is protected from retaliation or harassment. The Group implements feasible preventive measures through employee handbooks, announcements, and declaration mechanisms. The Group may provide rewards and recognition such as commendations and incentives, to employees who report unlawful or non-compliant behavior that safeguards the Group's interests. Whistleblowers have the option to report suspicious activities anonymously via the Company mailbox, suggestion box, WeChat, or a phone call. Upon receiving reports, the relevant team promptly handles and rigorously addresses any actions that violate the Group's principles or harm its interests.

During the reporting period, the Group was not aware of any violations of relevant laws and regulations that have a significant impact on the Group relating to bribery, extortion, fraud and money laundering. The Group was not involved in any corruption cases during the year.

## Community Investment

The Group embraces the concept of society contribution and strongly supports social community activities relating to education, social security, and healthcare. We are committed to fulfilling its social responsibilities and encourages employees to engage in volunteer service activities, providing opportunities for them to explore matters beyond the workplace. The Group supports employees in making contributions to the local community, integrating such efforts into their daily lives. We are delighted to receive the “5+ year Award (Enterprise Group)” certificate of CSR Recognition Scheme Industry Cares 2023 issued by the Federation of Hong Kong Industries, showing the realization from the industry and community.



“5+ year Award (Enterprise Group)” certificate of CSR Recognition Scheme Industry Cares 2023 (Federation of Hong Kong Industries)

Below are the community activities participated by our Hong Kong office during the reporting year:

| Organiser  | Number of volunteers  | Event details  |
|--|---|--|
| St. Alfred’s Church  |  | Sponsor glass frames and provide optometry service to church members               |
| Holy Cross Church  |  | Sponsor glass frames and provide optometry service to students and underprivileged |
| Hong Kong Hakka Associations<br>New Territories Office       | /   | Co-organise Vision Check-up Campaign and provide optometry service                 |
| H.K.C.M.I.S. Ko Chiu Rd. Ctr. Of<br>Christ Love for the Aged | /   | Sponsor glass frames and provide optometry service to elderly                      |
| St. Teresa’s Church  |  | Sponsor glass frames and provide optometry service to underprivileged              |

# Community Investment

We value opinions and suggestions of all stakeholders. Enquires, either by post or by email, together with contact details, addressed to the Head Office of the Group may kindly be sent to the following address or via email:

## Arts Optical International Holdings Limited

**Address:** A-G, 32/F, King Palace Plaza, 55 King Yip Street, Kwun Tong, Kowloon, Hong Kong  
**Email:** [connieleung@artsgroup.com](mailto:connieleung@artsgroup.com)  
**Attention:** Senior Administration and Accounting Manager

## ESG Content Index

| HKEx ESG Reporting Guide General Disclosures & KPIs |  | Explanation/Reference Section          |
|---|--|--|
| <b>Aspect A Environmental</b>                       |  |  |
| A1 Emission   | Information on:<br>– the policies; and<br>– 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 wastes. | Environmental Management<br>– Emission |
| KPI A1.1  | The types of emissions and respective emissions data.  | Environmental Management<br>– Emission |
| KPI A1.2  | Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).   | Environmental Management<br>– Emission |
| KPI A1.3  | Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).   | Environmental Management<br>– Emission |
| KPI A1.4  | Total non-hazardous waste produced (in tonnes) and where appropriate, intensity (e.g. per unit of production volume, per facility).  | Environmental Management<br>– Emission |
| KPI A1.5  | Description of measures to mitigate emissions and results achieved.  | Environmental Management<br>– Emission |
| KPI A1.6  | Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.   | Environmental Management<br>– Emission |



## ESG Content Index

| HKEx ESG Reporting Guide General Disclosures & KPIs |                                       | Explanation/Reference Section  |   |
|---|---------------------------------------|--|---|
| A2  | Use of Resource                       | Policies on efficient use of resources including energy, water and other raw materials.  | Environmental Management<br>– Use of Resources                          |
| 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). | Environmental Management<br>– Use of Resources                          |
| KPI   | A2.2                                  | Water consumption in total and intensity (e.g. per unit of production volume, per facility).   | Environmental Management<br>– Use of Resources                          |
| KPI   | A2.3                                  | Description of energy use efficiency initiatives and results achieved.   | Environmental Management<br>– Use of Resources                          |
| KPI   | A2.4                                  | Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.                                    | Environmental Management<br>– Use of Resources                          |
| KPI   | A2.5                                  | Total packaging material used for finished products (in tonnes), and, if applicable, with reference to per unit produced.  | Environmental Management<br>– Use of Resources<br>– Packaging Materials |
| A3  | The Environment and Natural Resources | Policies on minimising the issuer's significant impact on the environment and natural resources.   | Environmental Management<br>– The Environment and Natural Resources     |
| KPI   | A3.1                                  | Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.  | Environmental Management<br>– The Environment and Natural Resources     |
| A4  | Climate Change                        | Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.                               | Environmental Management<br>– 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.                   | Environmental Management<br>– Climate Change                            |

## ESG Content Index

| HKEx ESG Reporting Guide General Disclosures & KPIs |   | Explanation/Reference Section                          |
|---|---|--|
| <b>Aspect B Social</b>                              |   |  |
| <b>B1 Employment</b>                                | Information on:<br>– the policies; and<br>– 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. | Employment and Labour Practices<br>– Employment        |
| KPI B1.1  | Total workforce by gender, employment type (for example, full-or part-time), age group and geographical region.   | Employment and Labour Practices<br>– Employment        |
| KPI B1.2  | Employee turnover rate by gender, age group and geographical region.  | Employment and Labour Practices<br>– Employment        |
| <b>B2 Health and Safety</b>                         | Information on:<br>– the policies; and<br>– 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.   | Employment and Labour Practices<br>– Health and Safety |
| KPI B2.1  | Number and rate of work-related fatalities occurred in each of the past three years including the reporting year  | Employment and Labour Practices<br>– Health and Safety |
| KPI B2.2  | Lost days due to work injury.   | Employment and Labour Practices<br>– Health and Safety |
| KPI B2.3  | Description of occupational health and safety measures adopted, how they are implemented and monitored.   | Employment and Labour Practices<br>– Health and Safety |

## ESG Content Index

| HKEx ESG Reporting Guide General Disclosures & KPIs |  | Explanation/Reference Section                                 |
|---|--|---|
| B3 Development and Training                         | Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.  | Employment and Labour Practices<br>– Development and Training |
| KPI B3.1  | The percentage of employees trained by gender and employee category (e.g. senior management, middle management).   | Employment and Labour Practices<br>– Development and Training |
| KPI B3.2  | The average training hours completed per employee by gender and employee category  | Employment and Labour Practices<br>– Development and Training |
| B4 Labour Standards                                 | Information on:<br>– the policies; and<br>– compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. | Employment and Labour Practices<br>– Labour Standards         |
| KPI B4.1  | Description of measures to review employment practices to avoid child and forced labour.   | Employment and Labour Practices<br>– Labour Standards         |
| KPI B4.2  | Description of steps taken to eliminate such practices when discovered.  | Employment and Labour Practices<br>– Labour Standards         |
| B5 Supply Chain Management                          | Policies on managing environmental and social risks of supply chain.   | Operating Practices<br>– Supply Chain Management              |
| KPI B5.1  | Number of suppliers by geographical region.  | Operating Practices<br>– Supply Chain Management              |
| 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.                        | Operating Practices<br>– Supply Chain Management              |
| KPI B5.3  | Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.   | Operating Practices<br>– Supply Chain Management              |
| KPI B5.4  | Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.                        | Operating Practices<br>– Supply Chain Management              |

## ESG Content Index

| HKEx ESG Reporting Guide General Disclosures & KPIs |   | Explanation/Reference Section                   |
|---|---|---|
| B6 Product Responsibility                           | Information on:<br>– the policies; and<br>– 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. | Operating Practices<br>– Product Responsibility |
| KPI B6.1  | Percentage of total products sold or shipped subject to recalls for safety and health reasons.  | Operating Practices<br>– Product Responsibility |
| KPI B6.2  | Number of products and service related complaints received and how they are dealt with.   | Operating Practices<br>– Product Responsibility |
| KPI B6.3  | Description of practices relating to observing and protecting intellectual property rights.   | Operating Practices<br>– Product Responsibility |
| KPI B6.4  | Description of quality assurance process and recall procedures.   | Operating Practices<br>– Product Responsibility |
| KPI B6.5  | Description of consumer data protection and privacy policies, how they are implemented and monitored.   | Operating Practices<br>– Product Responsibility |

## ESG Content Index

| HKEx ESG Reporting Guide General Disclosures & KPIs |  | Explanation/Reference Section            |
|---|--|--|
| B7 Anti-corruption                                  | Information on:<br>– the policies; and<br>– compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. | Operating Practices<br>– Anti-corruption |
| 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.                                 | Operating Practices<br>– Anti-corruption |
| KPI B7.2  | Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.   | Operating Practices<br>– Anti-corruption |
| KPI B7.3  | Description of anti-corruption training provided to directors and staff.   | Operating Practices<br>– Anti-corruption |
| B8 Community Investment                             | Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.             | Community Investment                     |
| KPI B8.1  | Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).  | Community Investment                     |
| KPI B8.2  | Resources contributed (e.g. money or time) to the focus area.  | Community Investment                     |