



WE ENABLE SMART & SUSTAINABLE LIVING

Technology | Brand | Manufacturing



ENVIRONMENTAL, SOCIAL
AND GOVERNANCE REPORT
2023 / 2024

COMPUTIME GROUP LIMITED
金寶通集團有限公司*

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

*For identification purposes only

TABLE OF CONTENTS

Table of Contents	1
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About this Report	2
Reporting Guidelines and Principles	2
Reporting Boundary and Period	3
Board Approval	4
Feedback	4

Message from Chairman and CEO	5
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About Computime	7
Our Business Overview	7
Our Vision, Mission and Core Values	7
Sustainability Performance Highlights	8

Our Sustainability Approach	9
ESG Governance	9
Our Sustainability Strategy	12
Responding to Global Sustainable Development	13
Stakeholder Engagement and Materiality Assessment	19

Environmental Sustainability	21
Environmental Management	21
Our Environmental Targets	22
Responding to Climate Change Governance	22
Identification of Climate-related Risks and Opportunities	23
Energy Management and Reducing Carbon Footprint	25
Water Consumption and Conservation	29
Wastewater	29
Waste and Pollution Management	30
Hazardous and Non-Hazardous Waste	30

Inclusive Workplace and Culture	33
Talent Attraction and Retention	33
Staff Engagement	35
Diversity and Inclusion	36
Labour Practices and Rights	36
Occupational Health and Safety	38

Product Management and Operational Practices	42
Product Innovation and Intellectual Property	42
Green Product Innovation and Development	43
Quality Assurance	44
Responsible Supply Chain Management	44
Conflict Minerals Management	46
Customer Satisfaction and Well-being	46
Data Security and Privacy Protection	47
Business Ethics	48
Anti-bribery and corruption	50
Anti-money laundering and counter-terrorist financing	51
Ensuring compliance	52

Community Impact	53
Community Engagement	53

Major Recognitions, Awards & Membership	55
Recognitions and Awards	55
Memberships	55

Assurance Statement	56
----------------------------	-----------

Laws and Regulations Compliance	57
--	-----------

Performance Data Summary	64
---------------------------------	-----------

HKEX ESG Reporting Guide Content Index	76
---	-----------

Global Reporting Initiative Content Index	81
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About the Report

This Environmental, Social and Governance (“ESG”) Report (the “Report”) is published by Computime Group Limited (“Computime”, the “Company”, “we”, “us”, or “our”), disclosing its management approach and performance in environmental and social aspects of the Company and its subsidiaries (collectively, the “Group”). This Report, published in both English and Chinese, is an integral part of our annual reporting and should be read in conjunction with our Annual Report for the year ended 31 March 2024, along with the Management Discussion and Analysis section and Corporate Governance Report contained therein. If there is any discrepancy between the two versions, the English version shall prevail.

Reporting Guidelines and Principles

This Report has been prepared in accordance with the Global Reporting Initiative (“GRI”) Universal Standards 2021. This Report has also disclosed all Hong Kong Exchanges and Clearing Limited (“HKEX”) mandatory disclosure requirements and “comply or explain” provisions set out in the Environmental, Social and Governance Reporting Guide (“HKEX ESG Reporting Guide”) contained in Appendix C2 to The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. This Report is also prepared in reference to the Task Force on Climate-related Financial Disclosures (“TCFD”) recommendations and the Company’s sustainability initiatives, where applicable, are aligned with the United Nations Sustainable Development Goals (“UNSDGs”).

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

Materiality:	The interests of stakeholders and broader economic, social or environmental topics raised by stakeholders have been taken into account in defining material topics.
Quantitative:	The Report indicates which data have been estimated, and the underlying assumptions and techniques used for the estimation, or where that information can be found.
Balance:	The information in this Report is presented in a format that allows users to see positive and negative trends in performance on a year-to-year basis.
Consistency:	The Report and its information can be compared on a year-to-year basis. Any significant variation between reporting periods can be identified and explained.
Stakeholder Inclusiveness:	The Report draws upon the outcomes of any stakeholder engagement processes undertaken specifically for the report.
Sustainability Context:	The Report describes how sustainability topics relate to its long-term strategy, risks, opportunities, and goals including in its value chain.

About the Report (continued)

Completeness:	The Report includes all significant impacts in the reporting period and provides reasonable estimates of significant future impacts.
Accuracy:	The Report contains accurate quantitative and qualitative data to allow an assessment of our impact.
Clarity:	The Report avoids excessive and unnecessary detail and contains the level of information required by stakeholders.
Comparability:	The Report and its information can be compared on an annual basis due to its consistent reporting manner.
Timeliness:	The Report is disclosed on a regular schedule and is accessible in time for readers to make decisions.
Verifiability:	The Report provides clear explanations with reliable evidence to enhance the accuracy of the reported information.

Reporting Boundary and Period

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

The reporting period is for the year ended 31 March 2024 (the "Year" or "FY2024" or "FY23/24"). There have been no significant changes in the Group's major business framework and no significant restatements of data were made during the Year.

¹ Due to a business merger this year, all employees from the Ohio office have been relocated to the Illinois office. Consequently, the number of offices this year has decreased by one compared to last year. This strategic move is reflected in our ESG report to demonstrate our ongoing efforts to streamline operations and enhance organizational efficiency.

About the Report (continued)

Board Approval

This Report has been reviewed and confirmed by the management team and was approved by the Board of Directors (the "Board") on 27 June 2024.

Feedback

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

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Message from Chairman and CEO

Dear Stakeholders,

Despite the fluctuations in the business environment and the overall economy, sustainable development remains a key focus for our Group. Our current efforts and investments in sustainability are strategically aimed at long-term development. The benefits of these initiatives extend beyond the present and create lasting value for our customers, suppliers, investors, employees, and partners.

As an enabler of smart and sustainable living, Computime deeply committed to pioneering strategies that benefit not only our organization but also the wider community and the environment. This year is particularly significant as it marks the 50th anniversary of Computime. Over these five decades, we have evolved from our humble beginnings as a manufacturer of electronic clock devices to becoming a solution provider dedicated to technology, brand and manufacturing. We deliver products and solutions to customers in the smart and living industries. In response to the growing global focus on ESG, we have strategically transformed our business and operations to align with ESG trends. Our efforts include designing and manufacturing low-carbon smart home solutions, developing sustainable technologies and integrated smart product platforms, implementing low-carbon production processes, and adopting paperless office practices, etc., all of which are directed towards minimizing our environmental footprint.

This Year, we have continued to uphold our commitment across our ESG initiatives.

We have made significant strides in reducing our environmental impact. This Year, for the first time, we commenced the disclosure of Scope 3 Green House Gas (“GHG”) emission data, illustrating our transparency in environmental matters, and alignment with ESG trends. This included tracking the business air travel of our employees across Hong Kong, Malaysia, and Mainland China, totaling 114.82 tCO₂e. We are also proud to report a substantial 27.8% reduction in our Scope 1 and Scope 2 GHG emissions compared to the previous year, showcasing our effective implementation of energy-efficient practices.

Our commitment to renewable energy has advanced significantly with the initiation of its use in our European operations. We plan to expand the use of renewable energy at our office sites as well as at manufacturing facilities step by step in the future. In a notable environmental outreach effort, we adopted 1,000 trees in Ecuador through the PROAmazonía program, further contributing to global reforestation efforts.

This Year, we were pleased to receive the LOOP^{PLUS} label from the World Wide Fund for Nature (“WWF”) and the ESG Connect Mark from the Hong Kong Quality Assurance Agency (“HKQAA”). These honors recognize our sustainable practices and serve as a significant encouragement for our ongoing efforts in environmental stewardship.

Our social initiatives have been equally impactful. We are committed to fostering a safe, inclusive and well-educated workforce. This Year, we are proud to have maintained zero work-related fatalities for the past eight years, reflecting our stringent health and safety standards.

In our ongoing effort to support employee development, we achieved a 100% training rate across all employee levels for the second consecutive year, with an impressive 87.2% increase in average training hours per employee, reaching 32.5 hours.

Message from Chairman and CEO (continued)

We continue to strive for gender diversity within our workforce, maintaining a balanced male to female ratio of 41:59, which underscores our pursuit of an equitable and supportive workplace environment. We also contributed over HK\$311,000 to community projects, maintaining our role in supporting societal enhancement.

Governance practices at Computime are designed to ensure accountability and transparency. During the Year, we have enhanced our Board composition. Currently, half of our Board consists of Independent Non-Executive Directors (“INEDs”). At the same time, we have increased the gender diversity of our Board by appointing 2 female INEDs. These enhancements contribute to a broader range of expertise and perspectives within our Board, strengthening our commitment to objective and transparent decision-making.

Building on our governance efforts, we have also taken significant steps in cybersecurity. We have successfully obtained the ISO27001 Info Security Management certification, which serves as a recognition of our commitment to data security and privacy across all operations.

In our supply chain management, we have achieved a 100% screening rate for new suppliers using environmental and social criteria, ensuring that our procurement practices are consistent with our sustainability commitments.

Additionally, our intellectual property portfolio has expanded to include 157 granted patents, with another 83 patents currently in the application process, demonstrating our continuous dedication to innovation and industry leadership.

The urgency of addressing global challenges such as climate change and social inequality has become increasingly clear over the past year. At Computime, we remain committed to tackling these issues, utilizing our resources, innovation, and community engagement to drive sustainable development. We are grateful for the dedication of our employees, the trust of our stakeholders, and the opportunity to make a lasting, positive impact on society and the environment.

The year ahead promises to be exciting as we continue to demonstrate that ambition and impact can coexist. We are dedicated to achieving both business success and meaningful environmental impact as guided by our mission, vision and values.

By Order of the Board

AUYANG Pak Hong Bernard

Chairman, Chief Executive Officer and Executive Director

Hong Kong, 27 June 2024

About Computime

Our Business Overview

Computime Group Limited, established in 1974 and listed on the Stock Exchange since 2006, has evolved into a prominent specialist in technology, brand, and manufacturing solutions. From humble beginnings as a small manufacturer of electronic clocks and timing devices in Hong Kong half a century ago, we strive to drive innovation and contribute to the advancement of modern life with a strong focus on promoting smart and sustainable living. We focus on developing products and ecosystems to enable net-zero lifestyles, investing in Research and Development (“R&D”) areas like Internet of Things (“IoT”), Cloud, Connectivity, Human-Machine Interface (“HMI”), Artificial Intelligence (“AI”), and Machine Learning (“ML”). Our versatile product portfolio encompasses a wide range of offerings, including Electric Vehicle chargers (“EVCs”), smart irrigation, robotics, professional security, AI climate control, and innovative thermostats.

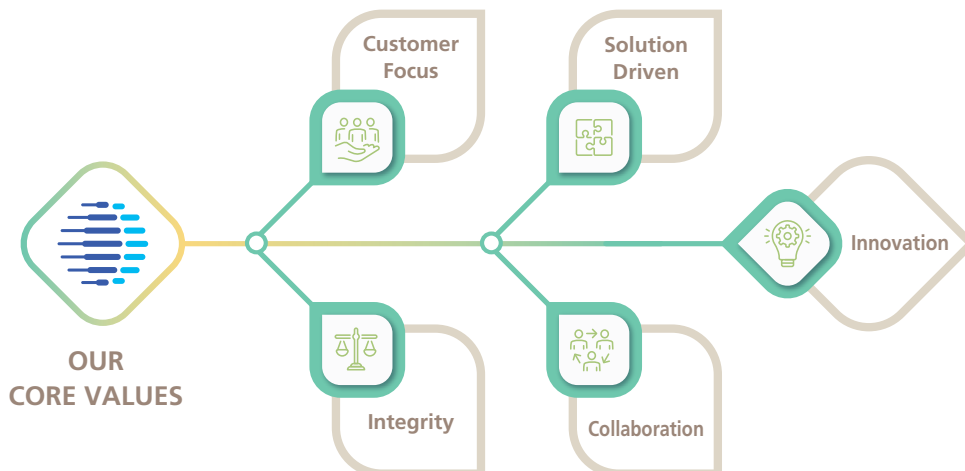
We strive to advance smart and sustainable living businesses through two key operating segments, Control Solutions and Branded Business. With a strong global presence, we have established offices, R&D centres, and manufacturing facilities across 20 locations in Asia, North America, Europe and the UK.

Control Solutions	Branded Business
<p>Control Solutions are in the technology and manufacturing arena to provide Original Equipment Manufacturer (“OEM”) and Original Design Manufacturer (“ODM”) solutions to the commercial, industrial, and consumer markets. Our focus includes key segments such as Appliance Controls, Heat Ventilation and Air Conditioning (“HVAC”), Home and Industrial Controls, and Medical and Wellness Products.</p>	<p>Branded Business offers smart home, energy efficient, and environmental control products and ecosystems to professional installers, property developers, utility companies and wholesalers under our house brands in Salus and Braeburn.</p> <p>In addition, Computime has a business to customer (“B2C”) arm - Computime Brands. This new venture focuses on providing smart home solutions, nursery products, and security devices to provide brand solutions and retail customers.</p>

Our Vision, Mission and Core Values

We envision a comprehensive journey encompassing R&D, production and delivery, with the overarching goal of advancing and enabling smart and sustainable living for everyone through connected homes and buildings, evolving robotic automation, and innovating renewable energy and water saving technology.

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



About Computime (continued)

Sustainability Performance Highlights

Environmental



Achieved a 27.8% year-over-year reduction in Scope 1 & Scope 2 emissions



Commencing the disclosure of scope 3 GHG emission data, covering business air travel of our employees in HK, Malaysia, and Mainland China, with a total of 114.82 tCO₂e



Commenced the use of renewable energy in Europe with 30 panels of solar panels first installed in Romania



Contributed to the environment by adopting 1,000 trees in Ecuador through the PROAmazonia program



Honoured with the LOOP^{PLUS} label from WWF and ESG Connect Mark by HKQAA

Social



Maintained 100% trainings rate across various employee levels for two consecutive years



32.5 average training hours per employee, an 87.2% increase from the previous year



Maintained zero work-related fatalities over the past 8 years



Percentage of Male and female in the workplace: 41% and 59%



Over HK\$311,000 Community Donation

Governance



Half of the Board members are INEDs.



2 females joined the Board as INEDs, further enhanced the gender diversity of the Board



Received the certificate of ISO27001 - Information security, cybersecurity and privacy protection - Information security management systems - Requirements



100% new suppliers were screened with environmental and social criteria



Holds 157 granted patents and 83 patens in application process

Our Sustainability Approach

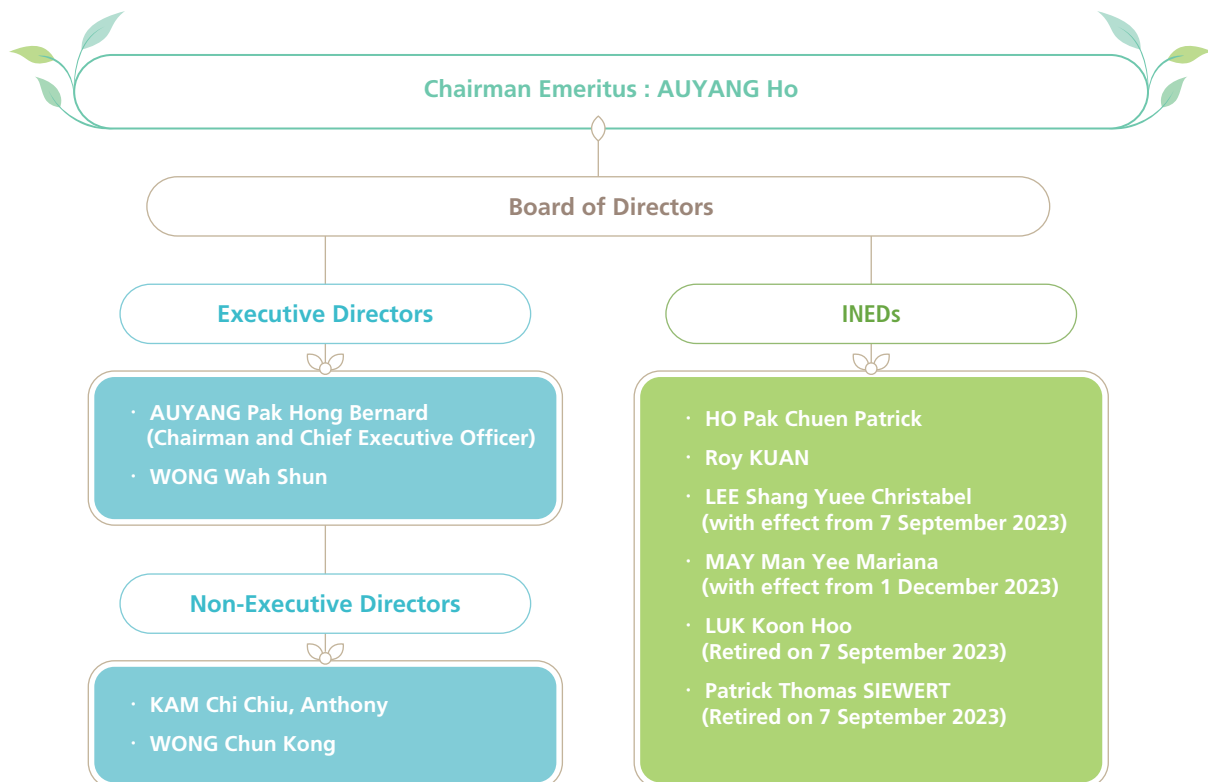
At Computime, we are committed to global sustainability goals through leveraging our industry experience, priorities, and focused ESG initiatives. We have strengthened our sustainability governance by continually enhancing our sustainability framework and strategic pillars. This enables us to operate as a sustainable and responsible company to generate positive impacts to society and the environment.

ESG Governance

We maintain a robust corporate governance structure throughout our ESG journey to safeguard the interests of our customers, shareholders, employees, and other stakeholders.

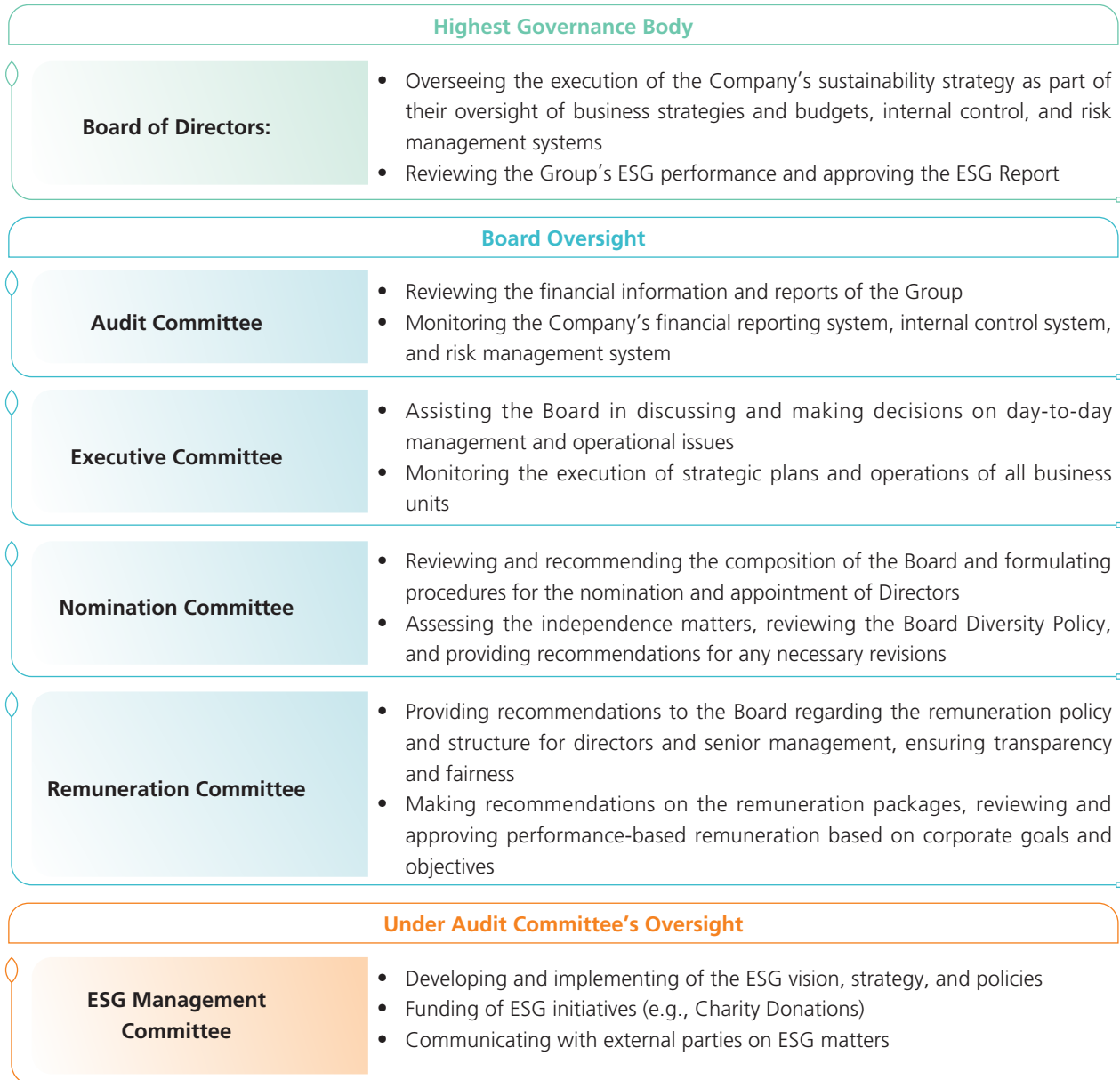
The Board is the highest governance body that bears overall responsibility for Computime's ESG reporting and performance. To ensure sustainable governance, the Board has put in place four Board Committees, namely the Executive Committee, the Audit Committee, the Nomination Committee and the Remuneration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

Our Board of Directors has seen significant improvements in its composition. In FY23/24, we have appointed two female directors, which enhanced gender diversity and brought valuable knowledge, experiences, and perspectives to the Board. This commitment to diversity at the highest levels aligns with our goal of fostering inclusiveness and broadening governance and decision-making process.



Our Sustainability Approach (continued)

Our ESG Governance Structure

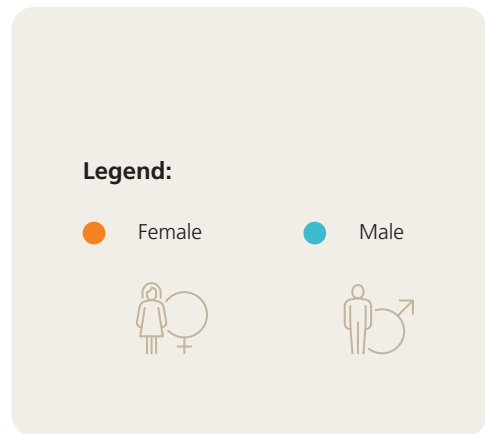
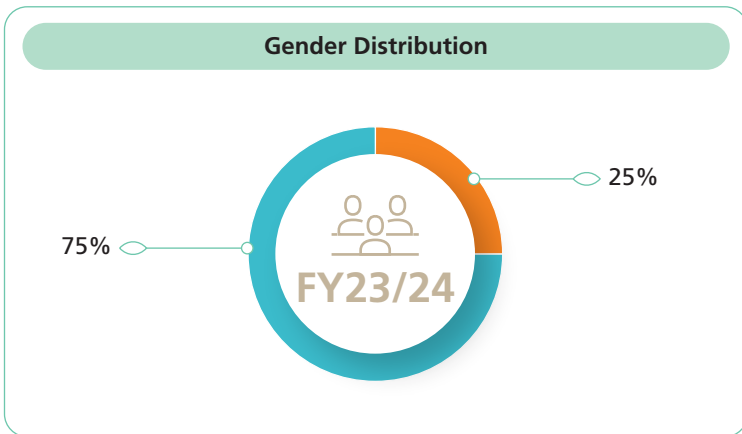
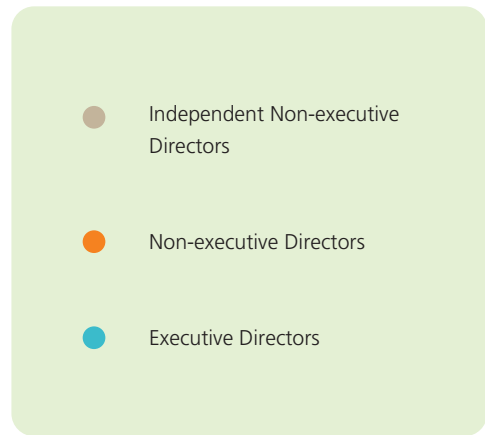
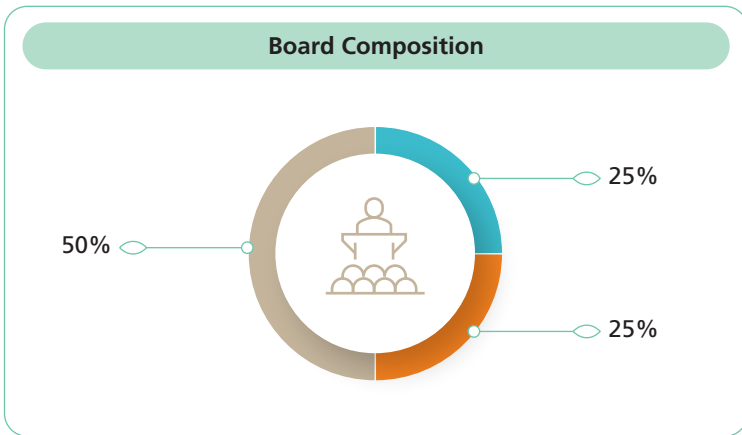


(Please refer to our Annual Report for the detailed roles and responsibilities of the Committees.)

Our Sustainability Approach (continued)

Board Independence and Diversity

Currently, there are 8 seats on the Board, and each Director has his or her own area of expertise. In order to maintain objectivity and independence, half of the Board members are INEDs.



Our Sustainability Approach (continued)

Our ESG Management Committee

The ESG Management Committee, a sub-committee of the Audit Committee, comprising the Group's Chairman, Chief Executive Officer ("CEO"), Chief Operating Officer ("COO"), Vice President of Global Human Resources and Company Secretary. It establishes the Group's annual priorities, monitors the progress and provides strategic direction across environmental, social, and governance issues. The ESG Management Committee also advises the Board, offers guidance, tracks sustainability goals, engages stakeholders, and stays updated on ESG trends. Bi-monthly meetings and reviews are conducted on sustainability strategies, improvement activities, goals, targets, and performance progress. The Audit Committee and ESG Management Committee held four meetings during the Year to assess sustainability strategies, policies, performance, and activities. The Board, with support from the ESG Management Committee, is responsible for reviewing material ESG topics and managing ESG risks, including climate-related risks, as well as monitoring progress on improving ESG-related targets.

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

Furthermore, our ESG initiatives are carefully planned and executed by experts from key corporate functions and supporting teams, including Engineering, Procurement, Operations, Human Resources and Administration, Legal and Corporate Affairs in Finance. These teams work collaborate to efficiently allocate resources, inform stakeholders, and monitor progress during the sustainability journey.

Our Sustainability Strategy

Computime's sustainability approach is driven by its internal policies and development strategies, aiming to enhance people's quality of life through technology and innovation. As a global corporation, we conduct businesses in a socially responsible and ethical manner, creating long-term value for both our business and the wider community. Our sustainability strategy is centred on three core pillars that encapsulate environmental, social, and governance issues of utmost impact to the Company.

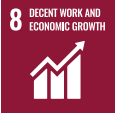

Our Sustainability Approach (continued)

Responding to Global Sustainable Development

In alignment with the UNSDGs, we have been actively engaged in activities related to community outreach, environmental protection, and inclusive economic growth. We prioritise the UNSDGs most relevant to our business development and sustainability strategies. Throughout the Year, we have implemented various activities and initiatives aligned with these goals.

UNSDGs	Targets	Contributions in FY23/24
 <p>3 GOOD HEALTH AND WELL-BEING</p>	<p>Target 3.8 – Achieve universal health coverage Target 3.B</p>	<ul style="list-style-type: none"> • Provided comprehensive medical insurance coverage and seasonal vaccinations to our employees, facilitating the access to essential healthcare services. • Promoted health education by conducting medical awareness sessions, enhancing employees' understanding of health issues and preventive measures.
 <p>4 QUALITY EDUCATION</p>	<p>Target 4.1 – Ensure all girls and boys receive quality education Target 4.4 – Upskill individuals for employment, decent jobs and entrepreneurship</p>	<ul style="list-style-type: none"> • Achieved full participation in our training programs, with 100% of our female and male own employees completing the courses designed to enhance their professional capabilities. • Offered a wide range of training opportunities that focused on both professional skill enhancement and the latest industry knowledge.
 <p>5 GENDER EQUALITY</p>	<p>Target 5.b – Enabling technology to promote the empowerment of women</p>	<ul style="list-style-type: none"> • Provided IT training programs to our global workforce, equipping employees with up-to-date knowledge on the latest technological trends.
 <p>7 AFFORDABLE AND CLEAN ENERGY</p>	<p>Target 7.1 – Universal access to modern energy Target 7.3 – Improve energy efficiency Target 7.a – Promote investment in clean energy technology</p>	<ul style="list-style-type: none"> • Integrated sustainable technologies in the design and manufacturing processes of our eco-friendly products. • Implemented a decarbonization strategy within our factory to improve energy efficiency. • Maintain our commitment to the Green Office Policy and continuously launch green initiatives across our global sites.

Our Sustainability Approach (continued)

UNSDGs	Targets	Contributions in FY 23/24
 <p>8 DECENT WORK AND ECONOMIC GROWTH</p>	<p>Target 8.6 – Promote youth employment and training</p> <p>Target 8.7 – End child labour in all its forms</p> <p>Target 8.8 – Protect labour rights and promote safe and secure working environments for all workers</p>	<ul style="list-style-type: none"> Established Management Trainee/Intern Program to nurture young talents, providing them with valuable industry experience and career development opportunities. Fully committed to the Modern Slavery Act 2015, ensuring our practices uphold the principles of human rights and labour standards. Adhere to the International Labour Organization Convention and strictly prohibit the use of child labour in any form within our operations. Maintained a record of zero work-related fatalities over the past 8 years by equipping our employees with essential occupational health training and knowledge.
 <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>	<p>Target 9.5 – Enhance scientific research, upgrade technological capabilities</p>	<ul style="list-style-type: none"> 157 patents granted with 83 patents in application. Over 200 R&D engineers worldwide
 <p>10 REDUCED INEQUALITIES</p>	<p>Target 10.3 – Ensure equal opportunity and reduce inequalities of outcome</p>	<ul style="list-style-type: none"> Implemented an internal human rights policy to guarantee equal opportunities for all employees and foster an environment of fairness and respect. Introduced the professional behaviour policy to maintain a workplace culture characterized by fairness, respect, diversity, and inclusion. Supported 4 underprivilege families in Ecuador through the PROAmazonía tree planting program.

Our Sustainability Approach (continued)

UNSDGs	Targets	Contributions in FY 23/24
	<p>Target 12.2 – Achieve sustainable management and efficient use of natural resources</p> <p>Target 12.4 – Achieve environmentally sound management of chemicals and all wastes throughout their life cycles</p> <p>Target 12.5 – Substantially reduce waste generation through prevention, reduction, recycling and reuse</p> <p>Target 12.7 – Promote public procurement practices that are sustainable</p>	<ul style="list-style-type: none"> • Implemented effective anti-seepage measures in our hazardous materials warehouse and partnered with a third-party service to ensure the proper disposal of waste. • Installed Smart Meters and implemented rainwater recovery systems to optimize resource utilization and reduce environmental impact. • Ensure 100% of new suppliers are screened using stringent environmental and social criteria to maintain sustainability in our supply chain. • Adopted green procurement policies to promote sustainable procurement practices throughout our operations.
	<p>Target 13.1 – Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in countries with business operations</p> <p>Target 13.2 – Integrate climate change measures into policy and planning</p> <p>Target 13.3 – Improve climate change education</p>	<ul style="list-style-type: none"> • Identified climate-related risks and opportunities to better understand and mitigate our environmental impact. • Established comprehensive risk management mechanisms and a business resumption plan to ensure operational continuity in the face of climate-related challenges. • 7.9 tonnes CO₂ sequestered to date and 250 tonnes of CO₂ sequestered over lifetime through the PROAmazonía tree planting program in Ecuador.
	<p>Target 15.2 – sustainable management of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally</p>	<ul style="list-style-type: none"> • 1,000 trees planted in Ecuador through the PROAmazonía tree planting program.
	<p>Target 16.5 – Substantially reduce corruption and bribery in all forms</p>	<ul style="list-style-type: none"> • Internal code of conduct in place to ensure business conduct. • Complied with the anti-money laundering and counter-terrorist financing policy.

Our Sustainability Approach (continued)

We have internally established an ESG roadmap that outlines our short-term, medium-term and long-term targets to be achieved by 2030. This roadmap serves as a guide for integrating our sustainability strategy into our business operations. Through this roadmap, we mainly focus on our commitments and targets that steer our activities and enable our stakeholders to measure and hold us accountable for our performance.

Environmental Pillar:

Green Office	Decarbonization	Waste Management
<ul style="list-style-type: none"> • Create an eco-friendlier hygienic and sustainable working environment • Focus on 5 key areas: energy saving, water conservation, waste reduction, recycle and paperless • Balance environmental and social factors in our operations 	<ul style="list-style-type: none"> • Enhance energy efficiency and optimize production processes to minimize energy waste and improve overall efficiency • Innovate sustainable product development and invest in green technology development • Explore renewable energy opportunities and assess potential for future adoption of solar energy, planning integration as part of long-term sustainability goals 	<ul style="list-style-type: none"> • Increase material reuse by reusing scrap materials and by-products within the manufacturing process to reduce waste output • Train employees on waste reduction techniques and optimize production processes • Work with suppliers to reduce packaging materials and encourage the use of recyclable or reusable packaging options

Social Pillar:

Community Outreach	Employee engagement	Talent Development
<ul style="list-style-type: none"> • Partner with local schools to offer workshops and career talks promoting STEAM skills • Organize regular environmental volunteer projects to enhance local environments • Mobilize employee volunteer groups to assist in local community events and social service projects 	<ul style="list-style-type: none"> • Offer training sessions and workshops to enhance professional growth and productivity • Host regular meetings for employees to voice concerns and suggest improvements • Organize team building and events to foster camaraderie and boost morale 	<ul style="list-style-type: none"> • Enhance skills through hands-on training sessions led by experienced team leaders • Provide access to courses and certifications relevant to industry and leadership skills • Implement a performance management system for tracking progress, setting goals, and offering constructive feedback

Our Sustainability Approach (continued)



Governance Pillar:








Board Composition	ESG Management Committee	Stakeholders Communication
<ul style="list-style-type: none"> Enhance diversity by including board members from diverse backgrounds to broaden perspectives and expertise Seek out industry experts with specific experience to provide strategic guidance Conduct reviews of board skills and knowledge to identify gaps 	<ul style="list-style-type: none"> Set measurable ESG targets, implement tracking systems to regularly assess and align efforts Develop a framework to integrate ESG factors directly into business and operational strategies Set up dedicated fund to support innovative ESG initiatives, encouraging creative solutions to ESG issues 	<ul style="list-style-type: none"> Ensure continuous transparency and open dialogue with stakeholders Host meeting to update stakeholders on business progress, industrial trends and future directions Incorporate feedback from stakeholders to influence decision-making and improve practice

Stakeholder Engagement and Materiality Assessment

The Group acknowledges the significance of stakeholder communications. Therefore, we have regularly engaged with our stakeholders through various communication channels to develop sustainability strategies in response to the stakeholders' concerns and expectations. This ongoing engagement helps us enhance our long-term environmental, social, and governance strategies and performance. We value feedback from both internal and external stakeholders, which plays a crucial role in shaping our ESG strategy, policies, practices, and target setting.

To ensure our efforts align with stakeholder priorities, the Group conducts materiality assessments on an annual basis. Through various communications channels, we engage with stakeholders including customers, employees, investors, suppliers and subcontractors who have a significant impact on and are affected our operations. By involving them in our decision-making process, we strive to establish an inclusive approach fostering transparent and collaborative relationships, enabling us to effectively address their concerns and meet their expectations.

Our Sustainability Approach (continued)

Stakeholder group	Topics concerned	Communication channels
Customers 	<ul style="list-style-type: none"> • Customer service and satisfaction • Innovation management • Computime's advantages in the industry • Product quality control • Product eco-friendly innovation • Data Security and Privacy Protection • Business ethics 	<ul style="list-style-type: none"> • Customer satisfaction surveys • Quality assessment meetings • Products training workshops • Customer services hotline and email
Employees 	<ul style="list-style-type: none"> • Employee benefits • Talent management • Training and education • Occupational safety and health • Career development 	<ul style="list-style-type: none"> • Employee communication meetings • Employee satisfaction surveys • All-employee email announcements • Internal newsletter • Internal trainings
Investors 	<ul style="list-style-type: none"> • Computime's advantages in the industry • Future growth potential • Continuous improvement of profitability • Corporate strategy • R&D goals and progress • Business ethics • Compliance with laws and regulations 	<ul style="list-style-type: none"> • Annual general meeting • Annual report • Interim report • ESG report • Communication via phone calls and emails • Company website
Suppliers 	<ul style="list-style-type: none"> • Quality, price, delivery, service • Supplier chain management • Business ethics • Data Security and Privacy Protection • Compliance with laws and regulations • Business ethics 	<ul style="list-style-type: none"> • Ratings and on-site review • Audits for suppliers • Supplier surveys • Business review meetings
Community 	<ul style="list-style-type: none"> • Waste control and pollution prevention • Environmental protection • Employee health and safety • Compliance with laws and regulations 	<ul style="list-style-type: none"> • On-site visits • Regular meetings • Corporate website
Regulatory Bodies 	<ul style="list-style-type: none"> • Compliance with laws and regulations • ESG risks • Business ethics 	<ul style="list-style-type: none"> • Annual Report • Corporate website
Environmental NGOs 	<ul style="list-style-type: none"> • Environmental compliance • GHG emissions • Effluent and waste 	<ul style="list-style-type: none"> • ESG Report • Corporate website

Our Sustainability Approach (continued)

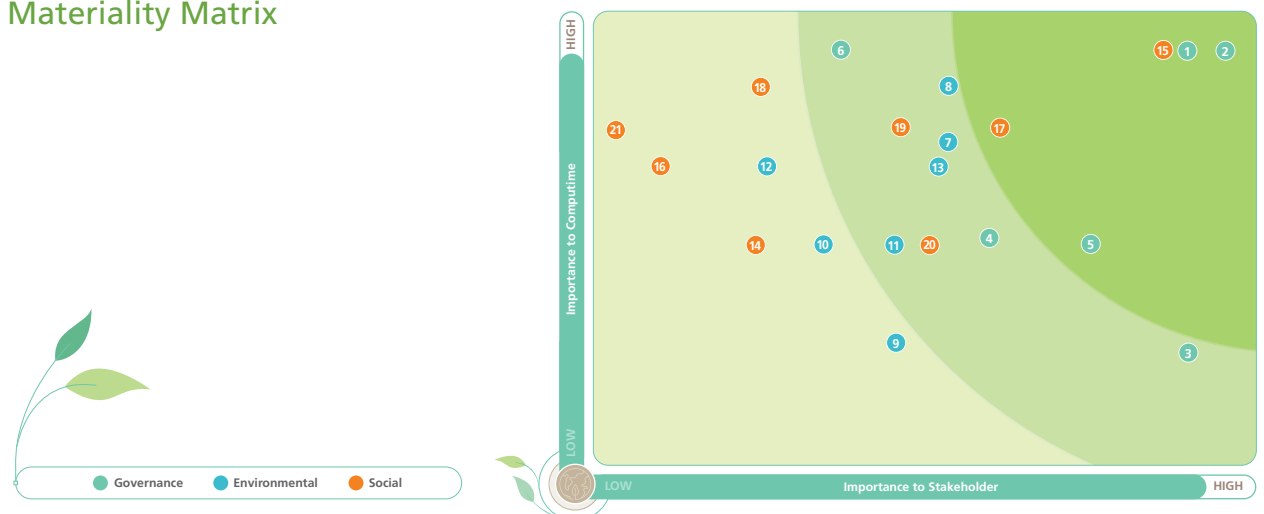
Materiality Assessment

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



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

Materiality Matrix



Our Sustainability Approach (continued)

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



Environmental Sustainability

To foster a sustainable future that benefits all, Computime is steadfast in its commitment to incorporating environmentally responsible practices into its business operations and actively managing its ecological impact. By reinforcing our support for the UNSDGs, we have intensified our endeavours in green product innovation, decarbonization, and resource-efficient initiatives.

Environmental Management

At Computime, all our manufacturing facilities located in Mainland China has achieved ISO14001:2015 Environmental Management System Certification. This certification encompasses a set of policies and procedures designed to effectively oversee the environmental performance of our manufacturing operations. Moreover, our Group's Environmental Policy serves as the cornerstone for guiding our environmentally conscious practices while delivering superior products and services.

Computime's Environmental Policy

Through strict adherence to local laws, regulations, and the environmental requirements of our customers, our Group is dedicated to safeguarding the environment, conserving resources, reducing energy consumption, promoting resource recovery and recycling, controlling pollution and hazardous sources, and minimizing or eliminating emissions of pollutants and any form of accidents.

We are committed to ensuring the efficient operation of our environmental management system and continually enhancing its performance. Furthermore, we strive to enhance environmental awareness among our personnel and promote environmental knowledge throughout the Company.

During the Year, we introduced the Green Office Initiative, which encompasses energy conservation, water conservation, waste reduction, recycling, and transitioning to a paperless office. As part of this initiative, we aim to inspire our employees to contribute to the creation of a more sustainable and environmentally friendly workspace.

As a responsible entity, we place utmost importance on meeting all environmental requirements to ensure compliance and preserve our planet. We have implemented the "Environmental Scope Identification and Evaluation Management Procedures" and the "Accident Management Procedures" to encompass both our internal operations and the businesses of our suppliers. These systems and policies enable us to identify the environmental aspects of our business activities more effectively. For instance, we can pinpoint areas that have a significant impact on the environment and swiftly respond to ecological emergencies, such as chemical spills and environmental discharges that exceed standard limits. Furthermore, these procedures establish a robust governance structure that encompasses engineering, human resources, production departments, and other relevant departments. Management representatives at all levels bear responsibility for fostering environmentally sustainable development.

The Group conducts annual review and update the register of legal and other requirements in accordance with the ISO 14001 Standards.

Environmental Sustainability (continued)

Our Environmental Targets

In our commitment to enhancing environmental sustainability and reducing carbon footprint and wasteful practices, we have formulated quantitative environmental goals and reduction targets. These targets strengthen our management of energy and emissions, ensure compliance obligations, and bolster the Group's resilience to climate risk throughout the supply chain. Our approach to environmental monitoring entails gathering and analysing quantitative data using internationally recognised calculation methods and baseline assessments. Through this process, we have established specific environmental indicators to guide our actions. To achieve our environmental goals, we have devised a schedule for data collection, devised plans for mitigating and monitoring our impact, and assigned responsibilities to specific departments and corporate functions.

The Group has made a steadfast commitment to minimising its environmental impact by focusing on four key areas: electricity consumption, GHG emissions, water consumption, and general waste. We have set reduction targets and developed action plans with clear objectives for each of these areas. Throughout the Year, we closely monitor the implementation of these plans and track our progress towards attaining our goals.

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

Throughout the year, the Group has successfully decreased scope 1 and scope 2 GHG emissions by 30.9% and lowered water consumption intensity by 31.7% compared to our baseline in 2020. However, electricity consumption and general waste have both risen by 0.3% and 251% respectively, in contrast to our 2020 baseline. Nevertheless, the Group remains dedicated to taking proactive environmental measures to reduce electricity consumption and manage general waste, and work towards a sustainable future.

Responding to Climate Change

Businesses worldwide are increasingly recognising the urgency of addressing climate change, and we acknowledge the climate-related risks that we face, including both physical and transitional risks, as well as the potential financial implications associated with these risks. In accordance with Hong Kong's Climate Action Plan 2050, our Group has made relevant climate-related disclosures with reference to the recommendations of the TCFD, which are in line with the positions advocated by relevant industry associations and industry best practices. Furthermore, we actively engage with our stakeholders and participate in various professional associations to address climate change issues.



Governance

The Board assumes responsibility for overseeing our Group's sustainability agenda, which encompasses climate change matters, as an integral part of our business strategy and risk management oversight. The ESG Management Committee, entrusted with the task of identifying and evaluating climate-related risks and opportunities, regularly presents a comprehensive report to the Board.

Environmental Sustainability (continued)

Identification of Climate-related Risks and Opportunities

As a responsible corporation, we ensure the sustainability of our operations by closely monitoring national climate change policies and proactively assessing our own climate change risks. Thorough analysis of our business operations has led to the identification of the following climate change-related risks.

Risk Categories	Risk Type	Risk Description	Potential Financial Impacts
Physical risks² 	Acute	<ul style="list-style-type: none"> Increased frequency of occurrence of severe and extreme weather events (e.g. typhoons, floods and storms) may impact the Group's operations 	<ul style="list-style-type: none"> Increase in operating costs: Additional energy consumption and employees' absence Decrease in product sales: Lower quality of products caused by abnormal operations or lock down of production facilities Damage to Facilities and Equipment: Costly repairs and replacements, disruptions in manufacturing processes
	Chronic	<ul style="list-style-type: none"> Rising sea level and increased frequency of extreme rainfalls may affect work in regions where the Group operates 	<ul style="list-style-type: none"> Decrease in revenue: Lower productivity resulting from production suspension Increase in repair and replacement costs: The breakdown and even damage of facilities
Transition risks 	Policy and Legal	<ul style="list-style-type: none"> Development of carbon pricing mechanisms in countries where the Group operates will bring in the risk of increased cost of unavoidable GHG emissions Enhanced disclosure obligations, including disclosure of information relating to GHG emissions and actions taken to reduce such emissions in a responsible manner in its ESG report using the approaches of mitigation and adaptation 	<ul style="list-style-type: none"> Increase in operating costs Investment in low-carbon technologies Increase in front-end costs to adopt/deploy new operating practices and processes Investment in low-carbon technologies

² Physical risks are identified under RCP8.5 scenario which refers to the baseline scenario in the absence of climate change policy interventions.

Environmental Sustainability (continued)

Risk Categories	Risk Type	Risk Description	Potential Financial Impacts
	Technology	<ul style="list-style-type: none"> Substitution of existing products and services with lower emissions options The timing of technology development and deployment and the uncertainty of results regarding the transition to lower emissions technology will affect the returns of the Group's technology related investments 	<ul style="list-style-type: none"> Decrease in value of assets Write-offs and early retirement of existing assets Increase in costs: Preliminary R&D expenditure and capital expenditure for new and alternative technologies Decrease in investment capital Increase in R&D expenditure
	Market	<ul style="list-style-type: none"> Changes in customer behaviour such as preferring more environmentally friendly products will bring rising demand for eco-friendly materials Frequent extreme weather events may bring pressure to the supply chain 	<ul style="list-style-type: none"> Decrease in investment capital Increase in R&D expenditure Increased supply chain costs Increase in the cost of raw materials
	Reputation	<ul style="list-style-type: none"> The failure to offer effective feedback to different stakeholders (including consumers, investors and the government) may affect the Group's reputation 	<ul style="list-style-type: none"> Threat to market share decline Decrease in investment capital




Climate-related Opportunities

While our operations and presence are indeed exposed to a range of physical and transitional risks stemming from climate change, it is crucial to recognise that this challenge also presents opportunities for us to capitalize on in our markets. Addressing the issue appropriately can open up new avenues for growth and expansion. As the demand for sustainable, environmentally friendly, and low-carbon products continues to rise among customers, Computime acknowledges the vast market potential for eco-friendly products and innovative smart solutions on a global scale. This not only has the potential to generate direct revenue gains but also contributes positively to our overall ecosystem.

Environmental Sustainability (continued)

Climate Risk Management

To effectively tackle the impacts of climate change risks, the Group has established relevant measures to address and mitigate their effects. In our pursuit of enhanced adaptability and resilience, we have implemented a range of initiatives, including the implementation of a Business Resumption Plan. Furthermore, we conduct regular drills focused on flood and typhoon preparedness, equipping our employees with vital emergency management skills. In order to safeguard our Company's production and operations against physical damages caused by disasters, our Shenzhen factories underwent a comprehensive on-site survey conducted by our insurer, specifically targeting typhoon and flood prevention and control. We have diligently implemented the preventive measures recommended by our insurer, which include the installation of a waterproofing system equipped with a basement suction pump and an increase in the number of dust bags.

Risk Management Mechanism	Plans and Procedures
 <p>Business Resumption Plan ("BRP")</p>	<ul style="list-style-type: none"> Establish precautionary measures related to floods and typhoons such as maintenance of drainage system Set up a Business Recovery Team and specify its responsibilities Perform BRP test at least on a yearly basis through an unannounced drill Outline resumption plan for different departments
 <p>Flood and Typhoon Prevention Manual</p>	<ul style="list-style-type: none"> Strengthen risk assessment, flood control inspection and emergency response capacity building Adopt targeted flood prevention measures to improve corporate anti-risk capacity Carry out rescue work in a timely manner to effectively avoid expansion of losses and resume production and operation as soon as possible
 <p>Warning and Prevention Strategies on Typhoon and Heavy Rain</p>	<ul style="list-style-type: none"> Formulate preparatory measures, temporary measures and recovery measures Set up a typhoon emergency response team Provide guidelines on factory management, protection of buildings and structures, emergency equipment, etc.

Energy Management and Reducing Carbon Footprint

At Computime, we place great importance on enhancing energy efficiency and reducing our carbon footprint as an integral part of our daily operations. Our factory's Environmental, Health, and Safety ("EHS") team is responsible for implementing energy management strategies and conducting regular inspections and maintenance on energy-intensive equipment to ensure optimal energy efficiency. In accordance with the policies and regulations of the regions and countries where we operate, we have taken proactive measures to introduce various initiatives aimed at conserving energy and cutting emissions.

Environmental Sustainability (continued)

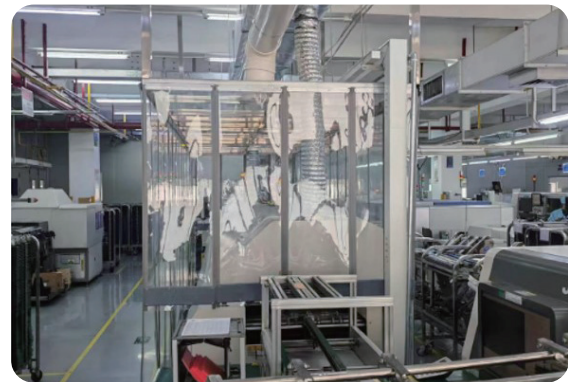


Energy Reduction Plan at Shenzhen Factory

Electricity utilization has been identified as a significant source of indirect GHG emissions at our Shenzhen manufacturing facility. Consequently, the facility has formulated a comprehensive plan aimed at energy reduction. Machines are at the core of our production. By installing frequency converters on the machines, we achieve optimal performance. These enhancements serve to reduce both energy usage and operational costs, while also ensuring compliance with national environmental standards. As a result of these modifications, we have realized an average energy conservation of up to 54% per machine, equating to an annual cost savings of around RMB 130,000.

Furthermore, we have equipped our infrared machines with air curtain systems. This addition aids in maintaining temperature control, conserving energy, and prolonging the operational life of the equipment. This measure alone accounts for an annual electricity saving of up to 110,000 kWh and a corresponding financial benefit that surpasses RMB 110,000.

The factory has also engaged in the continuous monitoring and analysis of electricity consumption. By scaling back the use of machinery and elevators during nighttime hours—without impacting production levels—we have achieved additional reductions in energy use. Owing to these concerted efforts, the total Scope 1 and Scope 2 emission of the factory for the Year was 13,469 tCO₂e, marking a decrease of 33.5% of GHG emission to the preceding year.



Throughout the Year, we have made consistent progress in independently verifying carbon emissions and initiating compliance procedures for China's Carbon Trading System as part of Shenzhen's pilot program. We strictly adhere to the relevant regulations governing Chinese Emission Allowances to ensure that our carbon emissions remain within the annual quota set by the Shenzhen government.

Furthermore, our Malaysia factory has implemented measures to reduce electricity consumption, ranging from reducing the use of plant-wide LED lighting and compound lights without compromising work quality, adjusting the chiller's temperature setting to maintain controlled conditions, and installing motion sensors to improve lighting efficiency. These efforts have resulted in annual electricity savings of up to 65,000 kWh.

During the Year, Malaysia factory's scope 1 and 2 emission totalled 4,351 tCO₂e, representing a 3.3% reduction in GHG emission compared to the previous year.

Looking ahead, our future plans involve replacing standalone air conditioning units with a centralized HVAC system to further enhance energy efficiency.

Environmental Sustainability (continued)

Further to our scope 1 and 2 GHG emission, we have achieved a significant milestone during the Year, by commencing its disclosure of scope 3 GHG data encompassing employee air travel in HK, Malaysia, and Mainland China, with a total of 114.82 tCO₂e. This marks our initial steps towards enhancing our disclosure practices. Going forward, we will broaden the scope of data collection to encompass all relevant sites. Concurrently, we will sustain our efforts to promote sustainable travel and encourage employees to consider the environmental impact of their transportation choices.

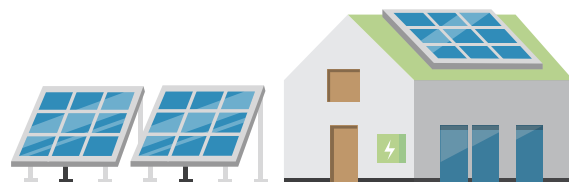


Application of Renewable Energy

During the year, Computime adopted renewable energy solutions in Europe by installing solar panels at the Centre of Excellence ("COE") in Romania, part of our Salus company. Initially, we installed more than 30 panels on the rooftop of the building, which are expected to generate 3.65 MWh of renewable energy annually.

In the next phase, we plan to implement a comprehensive renewable energy strategy across our own operational sites in Europe. This marks our first significant step towards integrating renewable energy into our operations. In the future, Computime intends to expand the use of renewable energy not only at office sites but also at manufacturing facilities.

As part of our ongoing commitment to sustainable practices, the renewable energy initiative aligns with Computime's goals to enhance energy efficiency and reduce environmental impact across our operations.



Environmental Sustainability (continued)



Computime is honoured with the LOOP^{PLUS} Label by WWF

During the Year, the Group has attained the Low Carbon Operation Programme Plus (“LOOP^{PLUS}”) label from the WWF. This accolade acknowledges the Group’s exemplary low carbon office practices across its international locations in Hong Kong, the UK, the US, Germany, Romania, and Denmark.

The awarding of the LOOP^{PLUS} label highlights our continuous global promotion of green office practices. With our “Global Green Office” initiative launched since 2022, we have been proactively taking actions to foster low-carbon, eco-friendly, and sustainable work environments over the long term. The initiative is grounded in the principles of “Reduce, Reuse, and Recycle,” with a focus on five key areas: Energy Saving, Going Paperless, Water Reduction, Water Conservation, and Recycling. Our dedication to environmental responsibility extends from the top management to all staff. The LOOP^{PLUS} label serves as a testament to the effectiveness of the Group’s environmental management system across its worldwide offices and inspires further positive environmental impact.



Computime Receives ESG Connect Mark and Label from the HKQAA

Computime participated in the ESG Connect Program organized by the HKQAA, earning the ESG Connect Mark and Label in the Technology Manufacturing Solution Provider sector. This is a testament to our dedicated efforts in the design, research and development, and manufacturing of sustainable products. Furthermore, it recognizes our initiatives in integrating ESG solutions into our operational and business strategies, significantly enhancing our ESG performance.

Participation in the ESG Connect Program has not only increased the visibility of our green products but also expanded our influence within the ESG sphere. It also supports the promotion of sustainable development across the Hong Kong and Greater Bay Area ESG Connect Ecosystem, reinforcing our commitment to the ESG excellence.



Environmental Sustainability (continued)

Water Consumption and Conservation

Water is an invaluable global resource. Our operations rely solely on water provided by municipal sources, and none of our facilities are located in water-stressed areas. To promote water conservation, we have initiated several water-saving initiatives within our factory area, reinforcing our commitment to sustainable water management. In our Malaysia factory, we adhere to the Environmental Quality (Sewage) Regulations 2009 and Environmental Quality (Industrial Effluent) Regulations 2009 for water management. We have installed sensor-based taps and water dispensers in the toilets to enhance water efficiency. These automated systems are designed to minimize waste.

In our Shenzhen factory, we have undertaken proactive measures to promote water conservation and reduce discharge by implementing a water reclamation system. Specifically, within our industrial park situated in Shenzhen, we have introduced water recycling and wastewater treatment facilities to segregate uncontaminated water from wastewater within our factories. This practice adheres strictly to water quality standards and the prescribed methods for utilizing reclaimed water as industrial water, as outlined in GB/T 19923-2005 (Local Discharge Standard Limits for the use of Industrial Water by Municipal Wastewater Reclamation).

To ensure effective monitoring of water usage, we are actively implementing practical measures to enhance water recycling efficiency. For instance, the Clean Water Program has facilitated comprehensive evaluations of water consumption management across various locations. Our team has conducted thorough assessments of the current water supply conditions, prioritisation, congestion levels, and equilibrium. We are in the process of gathering and analysing long-term data, with plans to further enhance our water management practices by integrating smart meters and rainwater recovery systems. Our ultimate aim is to curtail water consumption, minimise water pollution, and elevate overall water management standards throughout our facilities.

Wastewater

The primary source of our wastewater comes from the daily activities of our employees. At Computime, we are committed to preventing water pollution by adhering strictly to ISO14001 standards and local regulatory requirements, continually monitoring necessary parameters to ensure compliance with wastewater guidelines.

In conjunction with our water conservation initiatives, we remain steadfast in our commitment to reducing water consumption and reusing wastewater to minimise effluent production. Our factories have established dedicated wastewater treatment facilities to ensure proper treatment and reuse of all wastewater, eliminating the need for external discharge. In accordance with the substantial volume of wastewater generated by our activities, we have devised a cost-effective plan based on the expertise of our water treatment and wastewater professionals. Apart from the efficient utilization and preservation of freshwater, this plan will concurrently curtail wastewater discharge taxes and mitigate pollution within the local water ecosystem.

We regularly undergo water quality monitoring by third-party organizations to ensure that the water discharged from our factory complies with local government emission standards. During the year, the wastewater produced by the factory was found to meet local regulations, with no instances of non-compliance in emissions.

Environmental Sustainability (continued)

Waste and Pollution Management

Throughout the Year, Computime has engaged in a concerted effort with our suppliers to significantly reduce the wastage of pallets. In adherence to the eco-friendly principles of “Reduce, Reuse, Recycle”, we have diligently managed excess pallets in collaboration with our suppliers. We actively promote the reuse of pallets that remain in satisfactory condition following deliveries.

This waste reduction initiative was initiated following a thorough feasibility assessment, with a primary focus on local suppliers. This marked the beginning of our comprehensive campaign to minimise waste. Furthermore, we are currently evaluating the feasibility of replacing wooden pallets with recyclable collection containers, a measure aimed at both waste reduction and optimising resource utilisation. Internally, we have placed a strong emphasis on engaging and educating our employees about energy and resource conservation. We have conducted training sessions and disseminated informational materials throughout our offices to foster a culture of waste minimization among our employees. This endeavour highlights our steadfast dedication to sustainable practices, extending from our supply chain management to our in-house operations.

Air Pollutants

The Group is committed to ensuring the safe and responsible operation of our exhaust gas treatment facilities by continuously monitoring them through our online monitoring system. To prevent any uncontrolled emissions, we have upgraded the original equipment in our Shenzhen factories with the latest detection equipment and activated carbon absorption devices. This enables us to comply with national standards and conduct real-time detection and monitoring of Volatile Organic Compounds (“VOCs”), with the data being transmitted to the local environmental protection department. We also carry out regular replacement of activated carbon and conduct thorough inspections of the absorption device’s operating conditions. Our ongoing efforts include sourcing environmentally friendly raw materials to reduce VOC emissions.

During the Year, the Group has generated 1.29 kg of sulphur oxides, 124.53 kg of nitrogen oxides, 9.85 kg of particulate matter, 4.57 kg of tin and its compounds and 3,801.42 kg of VOCs.

Hazardous and Non-Hazardous Waste

At Computime, responsible waste management is a top priority. We have developed a comprehensive Solid Waste Management Procedure to ensure proper management and control of solid waste generation, labelling, classification, storage, transportation, recycling, disposal, and treatment. This procedure outlines the roles and responsibilities of all relevant personnel and departments, ensuring accountability at every level. In accordance with national and provincial laws, regulations, and internal standards, we have classified solid waste into three categories: hazardous waste, general waste, and domestic waste. The factory’s EHS team regularly organises training programs to educate employees on the identification of the sources of solid waste, ensuring that the collection and disposal of solid waste comply with relevant laws and regulations. Recognising the significant impact of hazardous waste, we have also established a hazardous waste management committee to oversee all hazardous waste-related matters. Additionally, we have partnered with a reliable third-party to ensure proper disposal of hazardous waste.

Environmental Sustainability (continued)

Recycling through Sustainable Packaging Practices

Starting the Year, Computime has embarked on a standardization initiative for our product packaging, reflecting our commitment to more sustainable and eco-friendly practices. We have identified three key resources that constitute a significant portion of our waste stream: paper, plastic, and wood. While we are steadfast in our efforts to reduce the consumption of these resources, we also recognize the importance of maximizing their reuse through recycling.

Non-hazardous Waste Recycled:	Recycling Rate in FY23/24:	Recycling Rate in FY22/23:
Paper and Carton	77%	82%
Plastics	80%	75%
Wood	93%	70%

To provide a comprehensive overview of our recycling efforts, we have compiled a data table that highlights key metrics related to waste generation and recycling.

Our approach incorporates four key strategies that will be implemented across our entire product range:

- **Elimination of harmful materials:** We are systematically phasing out the use of plastics, bleaching agents, and chemical treatments in our packaging materials.
- **Adoption of simpler materials:** We have shifted to utilizing unadorned brown and white boxes, moving away from colour-printed variants. This transition aids in the reduction of environmentally detrimental coating materials.
- **Standardization of box sizes:** By unifying the dimensions of our packaging, we aim to reduce excess waste and ensure product safety during transit.
- **Digitalization of product information:** We are substituting traditional paper inserts with QR codes, thereby significantly diminishing our paper consumption.

These measures are indicative of our unwavering commitment to promoting sustainability within our operations and making a positive impact on environmental preservation.

Environmental Sustainability (continued)

Recycling Initiatives at our HK Headquarters

We have established collaborations with providers of secure information disposal services to guarantee the collection, secure destruction, and recycling of all confidential documents in our Hong Kong office.

This procedure is designed to safeguard sensitive data while bolstering our commitment to recycling. Following the secure obliteration, the residual materials from these documents are processed for recycling. The adoption of these recycling protocols has markedly diminished our ecological footprint. In particular, our document recycling initiatives have culminated in a decrease of 33,264 kg in GHG emissions. This accomplishment corresponds to the environmental advantage of cultivating 851 trees.

Paperless operation

In line with the global movement towards digitalization and reducing paper consumption, Computime has taken a significant step to enhance both our environmental sustainability and operational efficiency. During the Year, we have successfully integrated the SAP Finance and HR system into our corporate framework, marking a milestone in our journey towards digital transformation.

The adoption of SAP has revolutionised our financial management approach by streamlining operations and empowering data-driven decision-making. This integration greatly enhances our financial and ERP operations, as well as data analytics, ultimately improving our competitive position and boosting business productivity. The shift towards a paperless environment has an impact on our sustainability goals. By utilising cloud system and online management platform, we have significantly reduced our reliance on paper printouts. This initiative not only preserves natural resources but also curtails waste generation and lessens our carbon footprint from operations.

During the Year, we introduced an e-business card system to replace traditional name cards. This initiative aims to streamline operations and enhance our eco-friendly practices by reducing physical waste and facilitating digital sharing of contact information, aligning with our ongoing ESG improvement efforts.



Inclusive Workplace and Culture

At Computime, fostering the continuous development of our employees is a top priority. We are dedicated to cultivating an inclusive work environment that provides a solid foundation for employees to reach their full potential.

Talent Attraction and Retention

We value our employees as the driving force behind our business growth and progress. In compliance with local laws and regulations, the Group offers a comprehensive range of benefits for both full-time and temporary or part-time employees. Beyond compliance, we recognise the pivotal role of employee knowledge and skills in the Company's success. We provide our employees with access to diverse training and development programmes that support their professional growth.

Employees could apply for external training subsidies, with the proposed program being assessed by senior management based on the following criteria:

- i. Relevance to the current job, contributing to improved performance and/or the ability to take on broader responsibilities.
- ii. Contribution to long-term career development, equipping individuals with skills necessary for future roles.
- iii. Enhancing a wider understanding of the business activities in which the employee is involved.

Upon meeting these criteria, senior management assesses employee work performance, level of commitment and interest to proceed to the subsidy approval stage. Reimbursement is available upon completion of the program, contingent on obtaining a qualifying attendance certificate and/or passing relevant examinations.

	Regular Employees and Agency Workers ³	Computime's Regular Employees
New Hire Rate	183%	31%
Turnover Rate	189%	36%

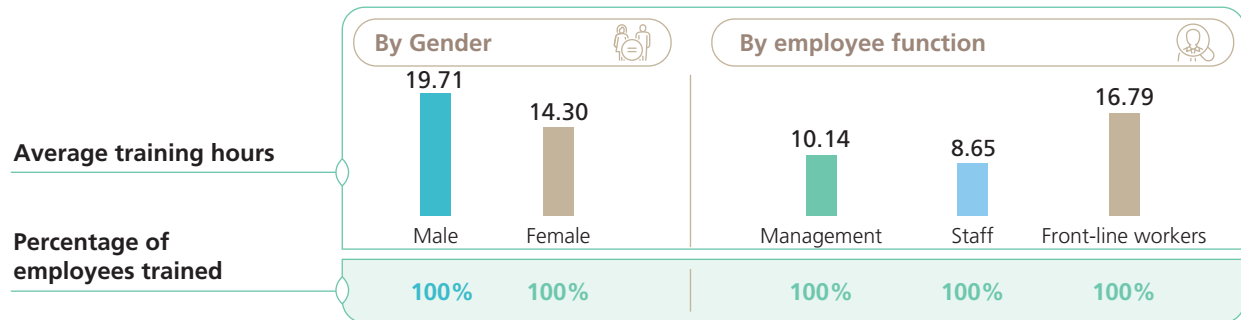
Going forward, the Group aims to further enhance efforts to improve the retention rate and reduce employee turnover. We regularly review and refine the benefits we offer to align with the evolving needs of our employees. Our offerings include family care services and benefits, such as 14 weeks of maternity leave with 80% salary coverage, as well as 5 days of paternity leave for male employees, in accordance with the Employment Ordinance.

In addition, we have various programs tailored to individual needs to promote professional growth. We recognise that investing in our employees' professional development not only enhances their individual growth but also contributes to our overall sustainability as an organisation. We prioritise providing comprehensive training programs that equip our staff with the necessary skills and knowledge to excel in their roles. From technical training on topics such as latest technology development, regulatory update and industry development, we ensure that our employees have access to a diverse range of learning opportunities. By empowering our workforce through continuous training, we foster a culture of innovation, adaptability, and expertise, enabling us to address the ever-evolving challenges and opportunities of our industry. Our commitment to staff training not only strengthens our internal capabilities but also positions us as a responsible and progressive organisation within the broader ESG landscape.

³ Regular employees refer to Computime's own employees while agency workers are hired through third-party contracts.

Inclusive Workplace and Culture (continued)

During the Year, we have recorded 32.5 average hours of training per employee in programs that aim to upskill employees. We conduct an annual performance and career development review for our employees. Besides, 100% of our employees received a performance review. Looking forward, the Group will continue to evaluate our performance review scheme to provide constructive feedback that will aid in their growth and development.



Our Management Trainee Programme, a three-year initiative, is designed to provide talented individuals with exposure to various areas of the business. We firmly believe that our management trainee program will continue to be a valuable asset to our Company, and we eagerly anticipate the substantial growth of young professionals.

Through our NextGen program, we have identified a group of middle management staff members who demonstrate potential for future senior executive roles. The Group is fully committed to providing them with opportunities and resources for professional growth and personal development, including job enrichment, job rotation, leadership training, mentoring, and executive coaching. Currently, we have 16 mid-level managers selected under this program, and their personal and career development is regularly reviewed and supported by our Executive Committee. To enable employees to advance their careers based on their individual strengths and aspirations, we have established a technical career ladder for our R&D staff, in addition to the management path. Additionally we will regularly evaluate the program and explore the possibility of the expansion, aiming to include more potential employees and ensure that all have access to these development opportunities.

Our Talent Management Initiatives

<p>NextGen Programme</p> <p>To identify and develop staff with potential and build a leadership pipeline internally</p>	<p>Competency Model</p> <p>To identify core and functional competencies as a basis for personal development</p>
<p>Management Trainee/Intern Programme</p> <p>Attract external young talents to build a bench for middle management</p>	<p>Succession Planning</p> <p>Identify key positions and potential successors to promote from within</p>

We have launched the “All Ideas Matter” Initiative aims to foster continuous growth in four key areas: company performance, staff satisfaction, work process improvement, and green office practices. We encourage employees to submit cost-effective and constructive ideas targeting these areas through the Company’s portal. This program seeks to cultivate a culture of innovation and collaboration, ultimately leading to a more efficient and fulfilling workplace environment. During the Year, we adopted 12 suggestions raised by employees. These suggestions have enhanced our working environment and spurred company development. This approach not only improves our operational efficiencies but also boosts employee morale and engagement, reinforcing our commitment to creating a supportive and innovative workplace where every voice is heard and can make a meaningful impact.

Inclusive Workplace and Culture (continued)

Staff Engagement



Staff activities

At Computime, we consider staff engagement activities and team building events to be fundamental elements of our company culture. These initiatives encompass a range of activities, including workplace yoga sessions that promote physical and mental well-being, outdoor outings that encourage team bonding and appreciation of nature, and team building activities that enhance collaboration and problem-solving skills. Through these diverse initiatives, we aim to create a positive and supportive workplace culture that enhances employee satisfaction, productivity, and overall well-being.



Company Outing



Badminton Tournament



Outdoor team building



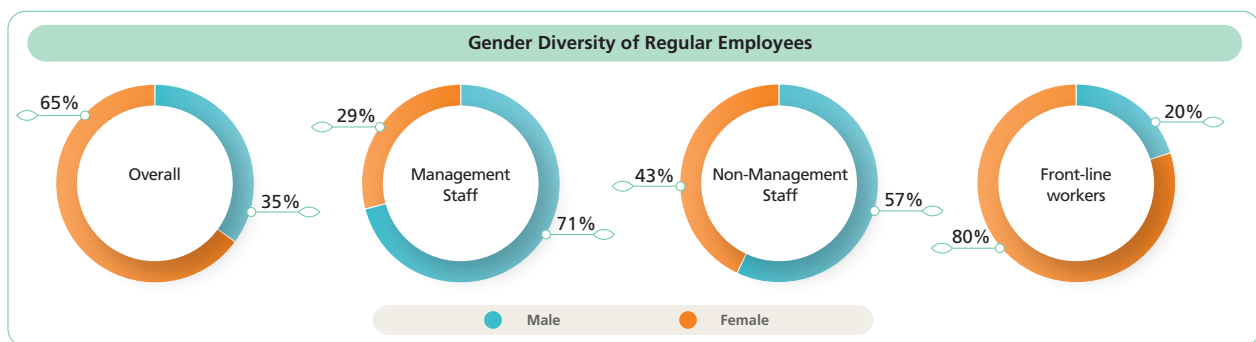
Love Penang Run

We strongly believe that organising these events is crucial in cultivating a positive work culture and nurturing a strong sense of community and belonging among our employees.

Inclusive Workplace and Culture (continued)

Diversity and Inclusion

At Computime, our commitment lies in providing equal opportunities for all employees in terms of compensation, recruitment, training, and advancement. We have implemented an internally-established human rights policy to ensure fair and impartial treatment of all individuals within our organisation. Our policies safeguard the rights of female employees, including the right to maternity leave. Discrimination based on gender, age, family status, sexual orientation, disability, race, or religion is strictly prohibited and not tolerated. As at 31 March 2024, the Group has a total of 4,005 employees with 918 outsourced contracting employees and 3,178 own employees.



Labour Practices and Rights

To attract top-tier talent, we utilise a combination of internal and external recruitment channels and offer an array of enticing benefits. Our recruitment strategies encompass various channels, such as campus recruitment, internal referrals, and competitions. Employment contracts are mutually agreed upon by both parties, and employees receive salaries that align with local government requirements, industry standards, and individual performance. Our code of conduct safeguards employees' rights, including freedom of association, collective bargaining, working conditions, benefits, and remuneration. Our employee handbook has also provided clear guidance on important labour rights aspects including recruitment, compensation, career promotion, standard working hours, diversity and equal opportunities, and anti-discrimination. In addition to statutory welfare benefits, we provide competitive remuneration packages, including bonuses, holidays, and insurance coverage. We have also established bonus assessment measures for workers to reward employees based on production quality, efficiency, and individual performance. Moreover, we ensure that outsourced workers receive adequate benefits, including social insurance and performance bonuses. All outsourced workers at Computime are required to undergo health checks prior to employment.

Throughout the Year, we have maintained full compliance with relevant laws and regulations pertaining to compensation, dismissal, recruitment, promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. We also recognise the significance of achieving a healthy work-life balance for all employees. Overtime work is compensated either through overtime pay or compensatory leave, in accordance with local employment laws.

Inclusive Workplace and Culture (continued)

At Computime, we are dedicated to cultivating a fair and equitable workplace environment for all employees. We strictly prohibit any form of discrimination in workforce management, including age, gender, race, religion, social status, or disability. Our commitment extends to creating a workplace that is free from harassment or discrimination based on any legally protected characteristics. All employees are expected to adhere to the policies outlined in the employee handbook. Any instances of unlawful harassment should be promptly reported to supervisors or the head of human resources. Reported matters will be thoroughly investigated, and appropriate corrective action will be taken as necessary. We handle all complaints of unlawful harassment in a discreet and confidential manner. Any employee found engaging in improper harassing behaviour will be subject to disciplinary measures, including potential termination of employment.

Furthermore, we have established clear guidelines for the prevention of child labour, supplemented by effective remedial measures. The Group's human rights policy aligns with the International Labour Organisation Convention and Provisions on the Prohibition of Using Child Labour, ensuring the protection of labour and human rights. To prevent child labour, our human resources department verifies the identity and age of job applicants during the recruitment process. We conduct regular inspections to ensure compliance with legal operational practices. The supplier quality team has devised a checklist to prohibit child or forced labour when evaluating our suppliers. This year, the Group achieved a record of zero non-compliance with regard to child and forced labour.

We are committed to transparency in our business operations and our approach to combatting modern slavery across our supply chains. We strictly adhere to the Modern Slavery Act 2015 at all our operating locations. Modern slavery is a heinous crime and a violation of fundamental human rights. Our anti-slavery and human trafficking policy exemplifies our zero-tolerance stance towards modern slavery. We conduct our business with integrity, implementing robust systems and controls to ensure modern slavery has no place within our organisation or supply chains. We hold our contractors, suppliers, and business partners to the same high standards and explicitly prohibit the use of forced, compulsory, or trafficked labour in our contractual agreements. We provide regular training to our employees regarding this policy and communicate our zero-tolerance approach to all suppliers, contractors, and business partners from the onset of our relationship. Any employee found in breach of this policy will face disciplinary action, which may result in dismissal for misconduct or gross misconduct. Moreover, we reserve the right to terminate relationships with individuals or organisations working on our behalf in the event of non-compliance.



Inclusive Workplace and Culture (continued)

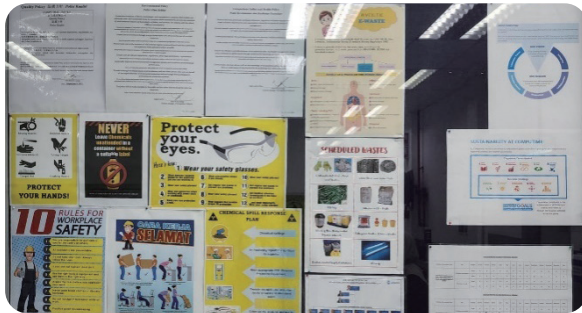
Occupational Health and Safety

Occupational health and safety (“OHS”) plays a vital role in our organisational success. At Computime, we prioritise the well-being of our employees by adhering to the principle of “life first, safety first” and providing them with a secure and healthy work environment. To ensure compliance and continuous improvement, we have established an effective management approach supported by our Emergency Response Management Procedure and Safety Manual.

These documents have been developed in accordance with relevant regulations, such as the Management of Occupational Health in the Workplace, the Production Safety Law, the Code for the Management of Occupational Health Archives, the Occupational Safety and Health Regulation, and the Occupational Safety and Health Act. They apply to all employees across our various workplaces.



OHS Education



Notice Board to create awareness for employees and OHS related information



Clear signature to raise awareness

Occupational Health & Safety

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

Inclusive Workplace and Culture (continued)

OHS Management Policy

Our commitment to OHS includes implementing an efficient management system and continuously seeking ways to enhance safety standards. We strive to improve the working environment, eliminate safety risks, and provide comprehensive OHS training to our employees.



During the Year, we recorded a total of 4 work-related accidents resulting in 119 lost days due to injuries. Fortunately, there were no reported work-related fatalities during the past three years.

To ensure that our employees have the necessary knowledge to maintain safety, we provide training programs covering general safety, chemical safety, fire safety regulations, and fire handling procedures. It is strictly prohibited for employees who are not designated as machine and equipment operators to operate any machinery without proper training and approval. Employees in specialized positions, such as drivers, electricians, and welders, undergo specific training and certification to contribute to our organisation. Operating machinery without a valid certificate is strictly prohibited.

We actively cultivate an occupational health and safety culture at Computime. We have implemented management documents, such as the fire control procedure, chemical management and information procedure, and accident management procedure, to ensure compliance with regulations, such as the Production Safety Law and the Fire Protection Law. Employees are required to strictly adhere to these rules and procedures during the production process to safeguard against fire, chemical hazards, and other safety incidents.

Inclusive Workplace and Culture (continued)

Fire Management	Chemical Management	Incident Management
<ul style="list-style-type: none"> • Comply with fire management regulations • Equip fire extinguishing equipment • Assign personnel to conduct supervision 	<ul style="list-style-type: none"> • Conduct daily inspection of chemical products stored in warehouses • Employees exposed to chemicals must attend chemical management and information training 	<ul style="list-style-type: none"> • Report, handle and investigate all safety-related incidents in a timely manner • Undertake rectification and preventive measures to prevent the recurrence of similar incidents

In terms of fire safety measures, we have installed metal pipes for smoke exhaust and conduct regular cleaning based on actual conditions. Additionally, we conduct fire drills on a regular basis to enhance our employees' emergency response skills.



Fire drill in Malaysia factory



Our chemicals management and information procedure ensure the safe and effective operation of our chemical management system. It includes providing employees with accurate information on chemical hazards and promoting the safe use of chemicals. Each chemical used or stored in our facilities must have a compliant chemical label, which is maintained by the factory's EHS department and prominently displayed. All employees are responsible for understanding the information related to the chemicals they work with and ensuring the integrity of the chemical labels. Material safety data sheets ("MSDS") for each chemical are reviewed and updated regularly, and if necessary, the responsible personnel contact the supplier for updates.

Inclusive Workplace and Culture (continued)

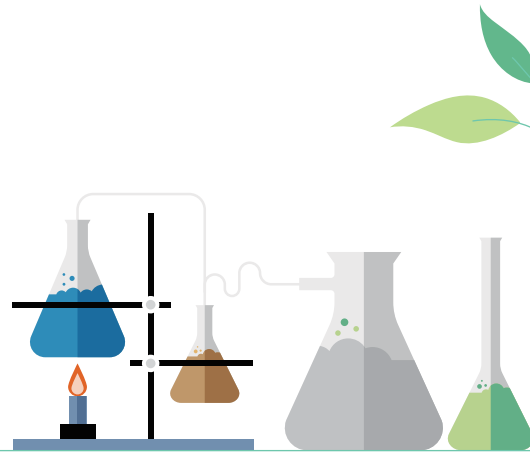


Chemical Spill Training

Computime

CHEMICAL SPILL TRAINING

- The employee must first read the **Safety Data Sheet (SDS)** to know the suitable Personal Protective Equipment (PPE) to use and the procedure needed to contain the spillage.
- The employee must wear the **Disposable Chemical Protective Coverall**.
- After cover the body with protective coverall, the employee proceed to wear the **Safety Footwear**. The safety footwear should be inside the coverall.
- Wear the **Disposable Particulate Respirator**.
- Wear the **Chemical Splash Goggles**.
- Wear the **Nitrile Gloves**. The glove should be checked for correct fit to avoid any chemical contact with the body.
- The employee fully wear the PPE.
- The employee proceed contain the chemical spillage using **absorbent sock**.
- Then using the **absorbent primer** to absorb the absorbent.
- Using the **absorbent pad** to absorb the spillage of chemical.
- After complete the containing process and no residual, all the absorbent pad should be placed in **Disposal Bag** and tie the bag with **cable tie**.
- The waste need to be **segregated waste storage** for disposal.



At Computime, we have well-defined occupational health monitoring and management policies that assign responsibilities for occupational health and safety supervision and outline proper operational procedures to control and mitigate the potential risks of occupational diseases. The human resources and administration department schedules regular occupational health check-ups and manages the results. Employees exposed to risk factors are required to undergo health examinations before, during, and upon leaving the Company to properly assess and manage potential hazards associated with occupational diseases. Employees who choose to waive their physical examination before leaving the Company must sign a voluntary waiver declaration.

The factory's EHS department commissions third-party assessments to evaluate on-site hazard factors. Occupational hazard assessments are conducted every three years, in accordance with national laws and regulations, while the detection of occupational hazard factors is carried out annually.

During the Year, our Shenzhen factories successfully passed qualification approval tests conducted by Guangdong Safety Standard Testing Technology Co., Ltd. These tests encompassed production equipment, chemicals, electronic components, and work factors, ensuring occupational health and safety for our production workers. Furthermore, occupational health tests and physical examinations were conducted for employees exposed to various substances and conditions, including toluene, methanol, pneumoconiosis, noise, lead, and its inorganic compounds. The inspection rate for these examinations was 100%.

Product Management and Operational Practices

Product Innovation and Intellectual Property

At Computime, we recognise the pivotal role of technological innovation in driving industry and economic progress. Our commitment to pushing the boundaries of technology and fostering product innovation sets us apart.

To achieve this objective, we consistently invest in research and development and have established engineering centres worldwide, including in Hong Kong, Shenzhen, and Romania. These centres house a dedicated team of over 200 R&D engineers who work tirelessly to evaluate emerging technologies and platforms in the field of smart control. Moreover, they respond promptly to customer demands for sustainable product options with enhanced efficiency. Within our Engineering department, we have implemented a proactive mechanism to identify and address any potential challenges that may arise during the production of new products.

Throughout the Year, the Group has expanded its patent portfolio across various domains, such as cloud computing, data analytics, and the Internet of Things ("IoT"). Looking ahead, we remain committed to strengthening our patent portfolio by aligning our patent applications with our robust R&D resources. This strategic approach ensures that all our research achievements receive comprehensive protection.

Patent portfolios as at 31 March:	FY22/23		FY23/24	
	Granted	In application	Granted	In application
Status				
By total number ⁴	154	83	157	83
By patent name ⁵	79	39	79	39



Super Quiet TRV

The Super Quiet Thermostatic Radiator Valve ("TRV") by SALUS Controls has been honoured with the iF DESIGN AWARD, a globally recognised distinction for design excellence. With around 4,700 entities and 11,000 submissions across 56 nations in 2023, our innovative design successfully navigated a rigorous two-phase evaluation conducted by an iF jury panel, comprising 132 esteemed design specialists from more than 20 countries.



Engineered to supplant the conventional thermostatic radiator valve head within a hydronic heating arrangement, the Super Quiet TRV delivers precise electronic oversight of its motorized actuator and boasts a wireless interface with smart home ecosystems. The motor, gearing, and casing of the product are all meticulously crafted to maintain operational acoustics on par with the serene quietude of a windless natural environment.

The Super Quiet TRV empowers individuals to oversee, regulate, and curtail their energy usage effectively. Given that energy generation is a significant contributor to global pollution, a dependable and intelligent TRV serves as a vital tool for any environmentally conscientious homeowner.

⁴ Patents by total number include all patents granted and in application across geographical districts.

⁵ Patents by patent name refer to the patent of a specific product.

Product Management and Operational Practices (continued)



Verdi EV Charger ("VERDI")

Computime has been distinguished with the Red Dot Award: Product Design 2023 for its innovative VERDI. The Red Dot Award, a globally coveted accolade, celebrates exceptional design quality and pioneering innovation. This recognition affirms Computime's prowess in crafting cutting-edge products that resonate with contemporary aesthetic sensibilities.

The VERDI is meticulously engineered to provide an exceptional electric vehicle charging experience for both commercial and residential applications, harmonizing visual appeal with practical functionality. Its contemporary design and robust construction render it an adaptable asset for diverse parking settings, enhancing space utilization in both private garages and commercial lots. The VERDI line up presents a pragmatic and potent charging solution, delivering up to 22kWh of charging power, and is available with both Tethered and Socket connection alternatives. Additionally, the series is capable of interfacing with Charging Station Management Systems and networks via the Open Charge Point Protocol ("OCPP"), facilitating efficient energy management and intelligent charging. The distinctive Y-shaped metal wall mount ensures a straightforward installation and secure fixture, while the novel Cable and Connector Holder contributes to the unit's visual appeal and promotes orderly cable management.

The VERDI has garnered interest from one of Hong Kong's rapidly expanding full-service electric vehicle charging providers and Charge Point Operators ("CPO"). Initially, over 100 units are slated for deployment across public amenities on Hong Kong Island.



Green Product Innovation and Development

Wentworth Woodhouse, a historic estate in South Yorkshire, UK, faced significant challenges with winter heating costs averaging USD \$50,000 per month. In response, Salus Controls UK conducted a comprehensive assessment and recommended the Salus Smart Home series. Originally designed for smaller residential properties, this innovative technology was adapted to manage the estate's extensive heating system, leading to significant operational cost reductions.

Product Management and Operational Practices (continued)

Quality Assurance

At Computime, product quality and safety lie at the very heart of our business and manufacturing processes. To facilitate safe operations, we have obtained multiple quality management credentials, including the ISO9001 Quality Management System and ISO13485 Medical Product Quality Management System. These certifications exemplify our dedication to upholding the highest standards of quality management. In addition to the aforementioned quality management credentials, we have also secured several other nationally and internationally recognised certifications illustrated below, demonstrating our unwavering commitment to excellence.

International Certifications

- UL Certification, US
- CE Certification, EU
- CSA Group, US & Canada
- ETL, US
- TUV, Germany
- Maryland Electrical Testing ("MET"), US
- European Building Automation Controls Association ("eu.bac"), EU

National Certifications

- China Quality Certification ("CQC")

Implementing stringent control procedures and operational standards to ensure product quality, the Group has established a comprehensive product quality measurement guideline. This guideline encompasses the entire process, from inspecting incoming raw materials and conducting process inspections and tests to final inspections and tests. In line with relevant standards, our Shenzhen-based reliability laboratory possesses EN/IEC 60730-1 and EN/IEC 60730-2-9 qualifications, enabling us to conduct internal thermostat testing. Equipped with a complete range of quality assurance equipment, this facility fulfils the testing requirements for all products sold in the European and North American markets.

Responsible Supply Chain Management

We have established a comprehensive standard operating procedure for sustainable procurement development.

In addition to initiating supplier evaluations or audits, we identify suppliers, products, or purchasing categories that may present corporate social responsibility risks and conduct risk assessments. This process encompasses both quantitative and qualitative analyses, as well as regular evaluations of prospective suppliers, and includes on-site audits with a focus on environmental and social concerns.

Number of suppliers by geographical region

FY 23/24

Mainland China	634
Asia (excluding China)	29
Europe (excluding the United Kingdom)	35
United Kingdom	3
North America	48

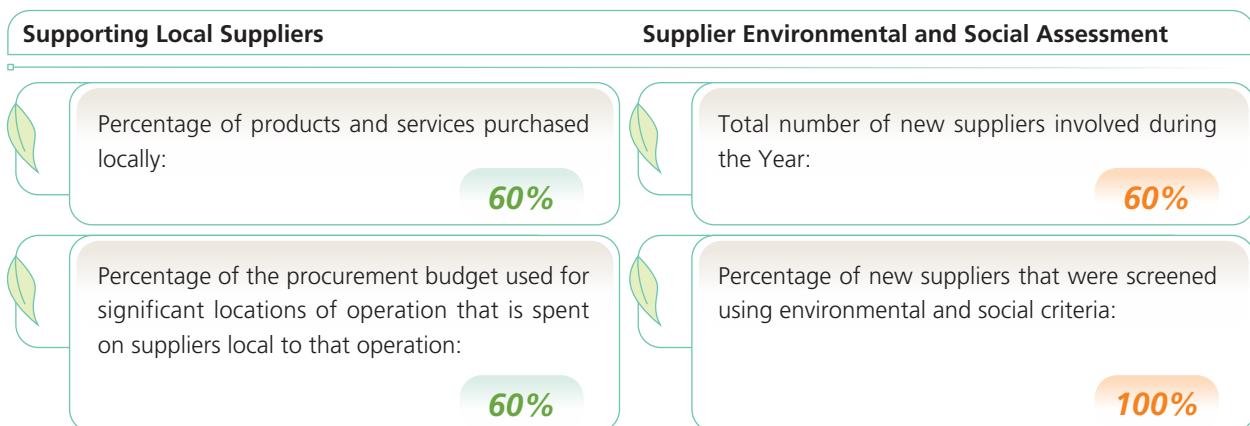
Product Management and Operational Practices (continued)

Our Procurement and Commodity Management (“PCM”) personnel are consistently trained on social and environmental matters relevant to the supply chain. Sustainable procurement objectives are incorporated into the performance appraisals of our purchasing staff. We also facilitate capacity building for suppliers on environmental and social issues, which includes the implementation of corrective measures and the provision of training. Suppliers demonstrating excellence in these areas are rewarded with incentives, such as supplier awards, preferred supplier status, and early invitations to submit quotes.

We have implemented robust supplier monitoring protocols and introduced a supplier diversity program that is applicable to all our global suppliers. These initiatives are designed to foster diversity, equality, and inclusion within supplier operations and include the establishment of key performance indicators for sustainable procurement. These indicators measure the proportion of target suppliers adhering to our supplier code of conduct, the percentage of suppliers whose contracts incorporate environmental, labour, and human rights provisions, among other corporate social responsibility metrics.

In collaboration with our suppliers, we work towards reducing GHG emissions and implementing measures to mitigate GHG emissions throughout the supply chain. The development of responsible suppliers is progressively integrated into our procurement and supply chain management strategies, with the aim of comprehensively understanding and managing supply chain risks.

In our Shenzhen factory, the majority of our suppliers are geographically proximate to us. This proximity not only facilitates the timely acquisition of raw materials but also significantly reduces the GHG emissions associated with transportation. The strategic alignment with local suppliers underscores our commitment to sustainability by minimizing our environmental impact while enhancing supply chain efficiency.



Product Management and Operational Practices (continued)

Conflict Minerals Management

At Computime, responsible sourcing is a key priority across our supply chain, and we are fully committed to complying with the conflict minerals regulation. To ensure that we do not engage with conflict minerals from the Democratic Republic of Congo or its neighbouring countries, we require our suppliers and business partners to disclose their sourcing policies and due diligence measures. Furthermore, they are obliged to submit a due diligence report based on the Conflict Minerals Report Template ("CMRT"), and Extended Minerals Reporting Template ("EMRT") developed by the Responsible Minerals Initiative ("RMI"). We diligently review the CMRT and EMRT and take appropriate action if any unacceptable practices are reported.

Customer Satisfaction and Well-being

Customer feedback holds significant value for us at Computime, and we actively engage with our clients to foster strong relationships. Our account managers are responsible for maintaining close working relationships with our OEM and ODM customers, while customers of our Salus and Braeburn brands receive support from our subsidiaries dedicated to those brands.

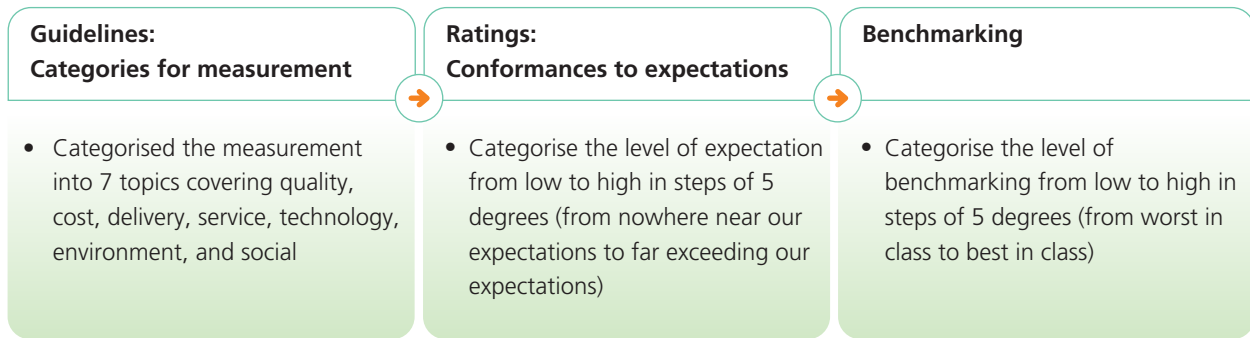
The Group's quality policy is centred around delivering high-quality products that exceed customer expectations and requirements, while also ensuring timely delivery. We place great importance on customer reviews and feedback, promptly responding to all complaints within 48 hours, addressing them within seven days, and resolving them within two weeks. Our complaint handling procedure clearly outlines the responsibilities of each department at different stages of the complaint process, including investigation and implementing corrective measures. Additionally, the Group's customer satisfaction survey procedure mandates continuous monitoring of internal and external performance indicators to ensure adherence to product and process specifications.

To cultivate strong customer relationships and provide exceptional quality, we handle customer complaints in a fair, consistent, and timely manner. Our dedicated account managers are responsible for day-to-day engagement with clients and ensuring that any complaints are addressed promptly and impartially. Customers can submit their concerns through complaint forms or directly discuss them with their account manager. If a complaint cannot be resolved through communication, we escalate it for further attention. We are fully committed to ensuring customer satisfaction.

During the Year, the Group has received 41 complaints on our products and service, with a total of zero products sold and zero shipped subject to recalls for health and safety reasons.

Product Management and Operational Practices (continued)

Our goal for conformance to expectations is to achieve level 3 in all categories, while our target for Benchmarking is to reach level 4 in all categories.



Data Security and Privacy Protection

Cybersecurity holds an essential place within any enterprise, and our organisation prioritises it as a matter of utmost importance. We have implemented a variety of strong measures to guard against potential threats to our network, safeguarding our intellectual property and confidential information.

Our corporation is thoroughly prepared to reduce the incidence of data breaches and prevent unauthorized access. We enforce rigorous standards for all entities involved in the management of personal information and privacy safeguards. Furthermore, we stress adherence to key regulations and frameworks, such as the General Data Protection Regulation ("GDPR"), the Sarbanes-Oxley ("SOX") Act, and the Data Protection Act, to ensure our procedures comply with exacting international criteria.

Our commitment to creating a secure cyber environment has garnered international recognition, as evidenced by our achievement of ISO27001 certification. This accolade serves not only as proof of our continuous dedication to data security and risk management but also demonstrates our conformity with global cybersecurity norms.

Our pledge to cybersecurity extends to encompass stringent server backup procedures, immediate notifications regarding phishing schemes, and extensive network security education for all personnel.

Product Management and Operational Practices (continued)

By adopting these strategic and anticipatory actions, we persist in strengthening our cybersecurity defences, thereby ensuring the integrity and safety of our data and operational systems in a world that is ever more reliant on digital technology.

Document Management System ("DMS")	Extended Producer Responsibility ("ERP") & Firewall	Enterprise Immune System (Darktrace)
<ul style="list-style-type: none"> To enhance data privacy and security measures, we have phased out the outdated End of Life DMS system and transferred documents to the latest Microsoft SharePoint Online Cloud platform 	<ul style="list-style-type: none"> Upgraded systems with an additional firewall to secure cloud access and have migrated the ERP system to Hybrid cloud platform. Managed data through a certified cloud service provider, and further enhanced data availability and scalability with business continuity 	<ul style="list-style-type: none"> Darktrace is a self-learning technique based on unsupervised machine learning and mathematics Able to discover hostile insiders and unknown advanced threat actors in advance using the models' behaviour within the network and behavioural monitoring for people, devices, and the enterprise. This enables enterprises to act sooner, reducing time and cost.

To enhance employee and supplier awareness of privacy and security procedures, we have conducted comprehensive awareness training programs to equip them with the necessary skills and knowledge. During the Year, we established the InfoSec Awareness Training Portal, a global online training platform that provides employees with access to training materials on data protection, GDPR, and data security. We have also updated the employee handbook to place greater emphasis on the importance of personal data and reiterate our principles regarding its usage. Our commitment is to implement reasonable and practical measures to ensure robust security controls for personal data usage, with the ultimate aim of meeting the highest standards of personal data privacy protection.

Business Ethics

At Computime, we uphold a commitment to fostering a professional and respectful work environment.

Annually, we conduct code of conduct training sessions for new employees to acquaint them with our organisational values and ethical standards right from the start. Furthermore, we provide ongoing refresher courses for our existing staff to reinforce these principles and guarantee consistent awareness and compliance with our code of conduct.

Product Management and Operational Practices (continued)

It is a compulsory requirement for all newly recruited personnel to finalise their training within the initial month of their employment. For the rest of the staff, it is imperative to complete the refresher training within a specified timeframe. The training program is comprised of 9 distinct modules, each addressing specific topics. The estimated completion time for each module ranges between 10 to 20 minutes. Participants have the flexibility to progress through the course at a pace that suits their individual schedules. The human resources teams at each site are responsible for ensuring that these training initiatives are completed by 100% of the workforce, monitoring adherence, and offering necessary assistance.

- Backbiting & Malicious Gossip
- Bribery and Corruption Indicators
- Data Protection & GDPR
- Diversity & Inclusion
- Equality, Diversity & Inclusion
- Introduction to Health & Safety at Work
- Introduction to Security
- Reporting Bullying & Harassment
- Whistleblowing at Work



Launch of Professional Behaviour Policy and Procedure

CompuTime upholds a strict zero-tolerance stance on any form of inappropriate conduct, ensuring that such actions by any individual or collective towards others are unequivocally unacceptable. We staunchly advocate for a workplace where every employee has the liberty to openly challenge and report any occurrences of inappropriate conduct they observe or endure.

The professional behaviour policy meticulously specifies the conduct expected of our employees. This encompasses the behavioural standards each member of staff is obliged to maintain. Additionally, the policy specifies the obligations of both supervisors and subordinates, establishing a lucid protocol for the submission of any infractions or apprehensions pertaining to inappropriate conduct.

Product Management and Operational Practices (continued)

Anti-bribery and corruption

Integrity is of utmost importance to us at Computime, and we expect all employees to uphold ethical conduct in every aspect of their work. We recognise that our reputation is built on the actions of each individual, and therefore, we strictly prohibit all forms of corruption, including bribery, money laundering, and fraud, in all our business transactions and operations. The Group's code of conduct outlines the expected behaviour for all employees and undergoes regular review by management to ensure its relevance. We hold our staff to the highest ethical standards when conducting business, and any behaviour that violates these standards is not tolerated.

Soliciting or accepting advantages:

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

Conflict of interest:

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

Handling of confidential information:

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

As a responsible corporation, we fully understand the importance of raising employee awareness regarding anti-bribery and corruption. To enhance our staff's attention and vigilance against corruption, we conduct regular anti-corruption training programs. Additionally, we provide global online training to ensure that all employees worldwide are well-informed about risk areas such as payments, gifts, tendering, and contracts.

Product Management and Operational Practices (continued)

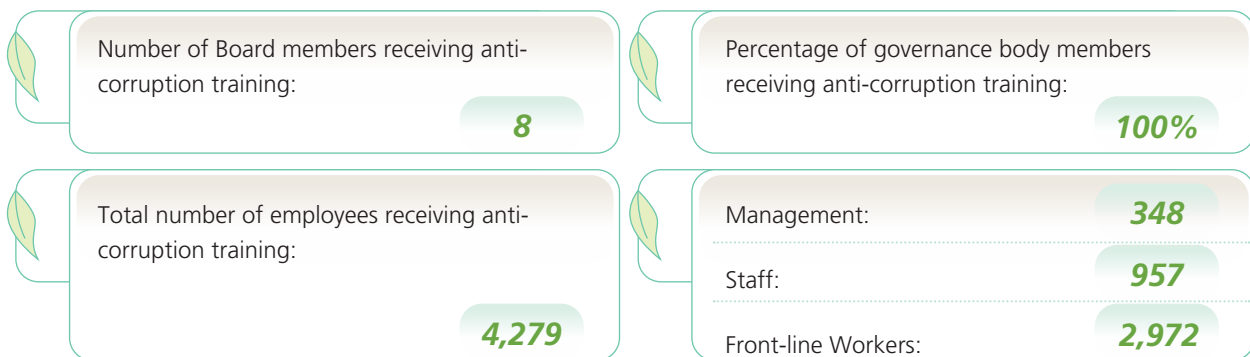
Anti-money laundering and counter-terrorist financing

During the Year, there was no instances of non-compliance with relevant laws and regulations that significantly impact the Group, particularly relating to bribery, extortion, fraud, and money laundering reported.

Our dedication to upholding integrity and ensuring openness has driven us to strengthen our anti-corruption measures throughout the organisation. During the Year, the Group has provided anti-corruption education to our employees worldwide, accumulating a total of more than 4,000 training hours.

An essential element of our educational efforts is the targeted training provided by the Independent Commission Against Corruption ("ICAC") for our Hong Kong personnel. This training is compulsory for all members of the department and is integral to our mandatory training scheme. Such a strategy guarantees that our staff are thoroughly knowledgeable about current anti-corruption protocols and adherence to regulatory norms.

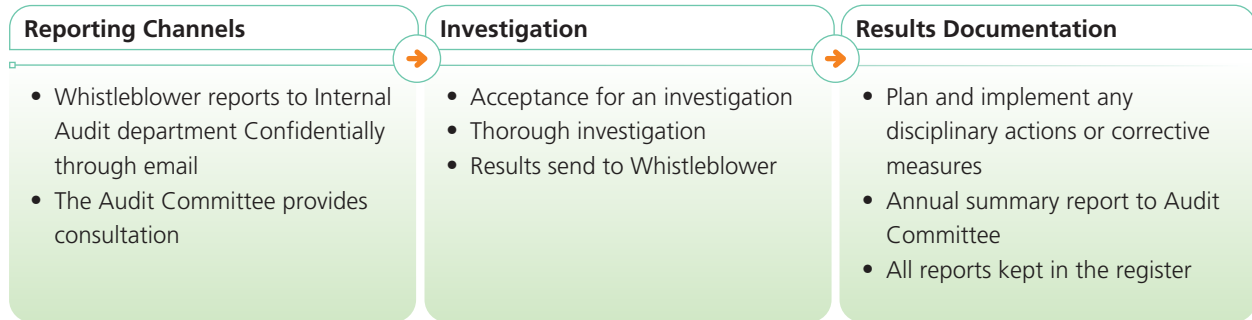
Anti-Corruption Trainings



Whistleblowing Policy

The Group has implemented a whistleblowing policy with the aim of fostering a culture rooted in integrity and transparency. We actively encourage all employees to confidentially report any suspicions of misconduct, malpractice, or inappropriate behaviour pertaining to the Group. Should any violations of the Company's code of conduct occur, employees are obligated to report them to their respective line managers or the human resources department. Our policy ensures that whistleblowers are safeguarded and that retaliatory actions are strictly forbidden. We conduct thorough and impartial investigations to effectively address any breaches of ethical standards in a fair and timely manner. The results of these inquiries inform the development and implementation of appropriate disciplinary measures or corrective actions as per the provisions outlined in this policy. The Group is fully committed to continually enhancing our internal systems to combat any instances of corruption.

Product Management and Operational Practices (continued)



Ensuring compliance

In instances where there is a breach of the Group's policies, procedures, or guidelines, individuals may receive warnings, either verbal or written, or face immediate termination, depending on the severity of the violation. We maintain a vigilant stance on laws and regulations that impact the Group, constantly staying updated with the latest developments. We have established stringent measures, including internal controls, approval processes, and training initiatives, to ensure that our personnel possess a comprehensive understanding of and adhere to the Group's ethical and integrity standards.

We are also dedicated to eradicating all manifestations of modern slavery. To enhance awareness and empower our employees to recognise and prevent this serious problem, we hold compulsory annual training sessions on modern slavery. These sessions ensure that every member of our workforce is well-informed and watchful in our collective effort to combat modern slavery. This initiative serves as a strong reinforcement of our commitment to upholding ethical business standards and safeguarding human rights.



Community Impact

Community Engagement

At Computime, our dedication to intelligent and sustainable living runs deep within our Company's history and values. We firmly believe that contributing to society is not only an obligation but a fundamental responsibility. Our community strategy focuses on targeted outreach initiatives to support local development and raise environmental awareness.

As we expand our operations throughout Hong Kong, we acknowledge our growing role in serving and giving back to the community. Throughout the Year, our organisation has taken the lead in various community support endeavours, demonstrating our commitment to making a tangible difference.

Significant events encompassed a Mudflat Cleanup Campaign, the Tai Po Coastline Recovery project, as well as volunteering days at Food Angel and St. Christopher's Home. Furthermore, we actively supported Earth Hour activities organised by the WWF. These initiatives not only enabled us to contribute to the community but also provided a platform for our employees to unite and collaborate towards a shared objective.

Through these endeavours, we aim to cultivate a culture of environmental stewardship and community involvement. We remain steadfast in our dedication to creating a positive and sustainable impact, ensuring a brighter future for generations to come.



Community Engagement Activities



Coastline Recovery in Tai Po



CSR Programme at Orphanage Kids



Corporate Social Responsibility ("CSR")
Programme at Old Folk Home



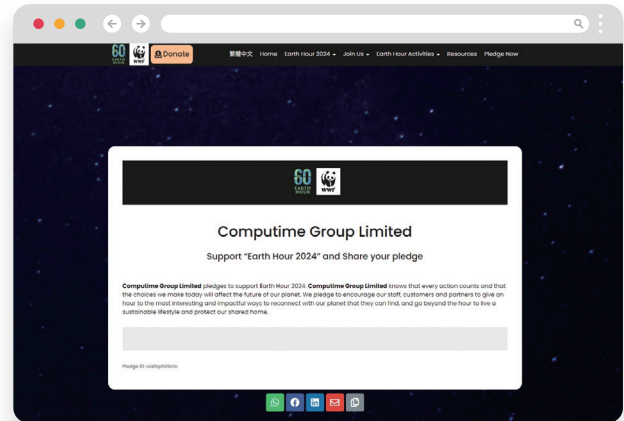
Pak Nai Mudflat Cleanup

Community Impact (continued)



Supporting the Earth Hour Initiative

At Computime, we are committed to making a positive impact on the environment and promoting sustainable practices. As part of our ongoing efforts, we organised a successful Earth Hour campaign, which aimed to raise awareness about energy conservation and the importance of collective action in combating climate change. During the campaign, we encouraged our employees, partners, and stakeholders to switch off non-essential lights and appliances for one hour. By participating in Earth Hour, we collectively reduced our energy consumption and demonstrated our dedication to environmental stewardship. The campaign not only highlighted the significance of individual actions but also fostered a sense of unity and responsibility towards our planet. We will continue to champion sustainability initiatives like Earth Hour as we strive to create a greener and more sustainable future for all.



EARTH HOUR

Major Recognitions, Awards & Membership

At Computime, we have dedicated significant efforts to excel in areas of corporate governance, social responsibility, environmental protection, and product development. Throughout the Year, our commitment to sustainability and excellence has been recognised by various external entities. As we continue on our sustainability journey, we reaffirm our dedication to sustainable growth and prosperity, working collaboratively with stakeholders to benefit our community.

Recognitions and Awards

Recognitions/Awards	Organisers/Competitions
ESG Pledge (no. ESG23-000276)	The Chinese Manufacturers' Association of Hong Kong and Hong Kong Brand Development Council
ESG Connect Program – Technology Product Manufacturing (no. AG60501)	Hong Kong Quality Assurance Agency
Low Carbon Manufacturing Programme – Sliver Label	World Wide Fund for Nature
Low Carbon Manufacturing Programme – Certified Label	World Wide Fund for Nature
LOOP ^{PLUS}	World Wide Fund For Nature Hong Kong
Outstanding Community Support Organization	The Volunteers' Association of Shenzhen Longgang District Nanwan sub-district
Caring Star	Shenzhen Project Care Foundation
Excellence in Diversity, Equity and Inclusion - 2023 Finalist	The HR Excellence Awards Malaysia

Memberships

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

Assurance Statement



ASSURANCE STATEMENT

SGS HONG KONG LIMITED'S ASSURANCE ON SUSTAINABILITY ACTIVITIES IN THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) REPORT 2023/24 OF COMPUTIME GROUP LIMITED

NATURE OF THE ASSURANCE

SGS Hong Kong Limited (hereinafter referred to as "SGS") was commissioned by Computime Group Limited (hereinafter referred to as Computime) to conduct an independent assurance of the ESG Report 2023/24 (hereinafter referred to as "the Report"). The reporting period of the Report is from 1 April 2023 to 31 March 2024.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all stakeholders of Computime.

RESPONSIBILITIES

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

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

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

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

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

Assurance Standards	Level of Assurance
A SGS ESG & SRA Assurance Protocols (based on GRI Principles and guidance in AA1000)	N/A
B ISAE3000	Limited

SCOPE OF ASSURANCE AND REPORTING CRITERIA

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

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

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, documentation and record review of the selected data and information.

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

LIMITATIONS AND MITIGATION

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

Some statements and information that were not identified as material issues were excluded from the scope of the assurance within the timescale allowed.

STATEMENT OF INDEPENDENCE AND COMPETENCE

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

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

ASSURANCE OPINION

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

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

Signed:
For and on behalf of SGS Hong Kong Limited

Miranda Kwan
Director

Business Assurance
Units 303 and 305, 3/F, Building 22E, Phase 3,
Hong Kong Science Park, Pak Shek Kok, New Territories,
Hong Kong
11 June 2024

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Laws and Regulations Compliance

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

Aspect	Applicable Laws and Regulations
A1 Emissions	<p>China</p> <ul style="list-style-type: none"> • Law of the People’s Republic of China on the Prevention and Control of Atmospheric Pollution • Law of the People’s Republic of China on the Prevention and Control of Water Pollution • Law of the People’s Republic of China on the Prevention and Control of Environmental Pollution of Solid Waste <p>Hong Kong</p> <ul style="list-style-type: none"> • Air Pollution Control (Motor Vehicle Fuel) Regulation (Cap. 311L) • Air Pollution Control (Vehicle Design Standards) (Emission) Regulations (Cap. 311J) • Water Pollution Control Ordinance (Cap. 358) • Waste Disposal Ordinance (Cap. 354) <p>Malaysia</p> <ul style="list-style-type: none"> • The Environment Quality Act 1974 and its Regulations 1989 • Environment Quality (Clean Air) Regulations 1978, PU (A) 280

Compliance Statement:

During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on Computime relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

Laws and Regulations Compliance (continued)

Aspect	Applicable Laws and Regulations
A2 Use of Resources	<p>China</p> <ul style="list-style-type: none"> • Law of the People’s Republic of China on Conserving Energy • Law of the People’s Republic of China on the Promotion of Clean Production <p>Hong Kong</p> <ul style="list-style-type: none"> • Water Pollution Control Ordinance (Cap. 358) • Waste Disposal Ordinance (Cap. 354) <p>Malaysia</p> <ul style="list-style-type: none"> • Wild Conservation Act 2010 • Land Conservation Act 1960 • Sarawak Natural Resources and Environment (Amendment) Ordinance 2001 • Renewable Energy Act 2011 • Environmental Quality (Sewage) Regulations 2009 • Environmental Quality (Industrial Effluent) Regulations 2009 <p>Compliance Statement: There was no issue in sourcing water that is fit for purpose during the Year.</p>
A3 The Environmental and Natural Resources	<p>China</p> <ul style="list-style-type: none"> • Law of the People’s Republic of China on Appraisal of Environmental Impacts • Environmental Protection Law of the People’s Republic of China <p>Hong Kong</p> <ul style="list-style-type: none"> • Hazardous Chemicals Control Ordinance (Cap. 595) • Mercury Control Ordinance (Cap. 640) • Product Eco-responsibility Ordinance (Cap. 603) • Motor Vehicle Idling (Fixed Penalty) Ordinance (Cap. 611) <p>Malaysia</p> <ul style="list-style-type: none"> • The Environment Quality Act 1974 and its Regulations 1989 • The Environmental Quality Order 1989 • Public Cleansing Management Act 2007 <p>Compliance Statement: During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on Computime relating to the use of environmental and natural resources.</p>

Laws and Regulations Compliance (continued)

Aspect	Applicable Laws and Regulations
A4 Climate Change	<ul style="list-style-type: none"> • Record-filing Management Regulations on Strengthening the Use, Sale, maintenance and Recycling of Ozone Depletion Substances • Trial Measures for Carbon Emission Management in Guangdong Province • Several Provisions on Carbon Emission Management of Shenzhen Special Economic Zone • Carbon Emission Registration Management Rules (Trial) • Carbon Emission Trading Management Rules (Trial) • Carbon Emission Rights Settlement Management Rules (Trial) • Opinions of Guangdong Provincial Environmental Protection Department on Strictly Controlling Volatile Organic Compounds (VOCs) Emissions from Industrial Enterprises in the Pearl River Delta Region • Fugitive Emission Control Standard of Volatile Organic Compounds
B1 Employment	<p>China</p> <ul style="list-style-type: none"> • Labour Law of the People’s Republic of China • Labour Contract Law of the People’s Republic of China • Special Rules on the Labour Protection of Female Employees <p>Hong Kong</p> <ul style="list-style-type: none"> • The Employment Ordinance, Cap. 57 • The Employees’ Compensation Ordinance, Cap. 282 • The Minimum Wage Ordinance, Cap. 608 <p>Malaysia</p> <ul style="list-style-type: none"> • Employment Act 1955 (Act 265), Regulations and Orders & Selected Legislation • Employees’ Social Security Act 1969 (Act 4), Regulations & Rules • Industrial Relations Act 1967 (Act 177), Rules & Regulations • Employees Provident Fund Act 1991 (Act 452), Regulations & Rules
	<p>Compliance Statement:</p> <p>During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on Computime relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.</p>

Laws and Regulations Compliance (continued)

Aspect	Applicable Laws and Regulations
B2 Health and Safety	<p>China</p> <ul style="list-style-type: none"> • Production Safety Law of the People’s Republic of China • Law of the People’s Republic of China on the Prevention and Control of Occupational Diseases • Code of Occupational Disease Prevention of the People’s Republic of China • Regulations on Occupational Health Supervision and Management in the Workplace • Occupational Health Files Management Surveillance • Technical Specifications for Occupational Health Surveillance • Measures for the Supervision and Administration of Employers’ Occupational Health Surveillance <p>Hong Kong</p> <ul style="list-style-type: none"> • Occupational Safety and Health Ordinance (Cap. 509) and subsidiary regulations • Occupational Safety and Health (Display Screen Equipment) Regulation (Cap. 509B) • Occupational Safety and Health (Display Screen Equipment) Regulation • Factories and Industrial Undertakings Ordinance (Cap. 59) and subsidiary regulations • Buildings Ordinance (Cap. 123) and subsidiary regulations • Electricity Ordinance (Cap. 406) and subsidiary regulations • Fire Safety (Commercial Premises) Ordinance (Cap. 502) • Road Traffic Ordinance (Cap. 374) • Road Traffic (Construction and Maintenance of Vehicles) Regulations (Cap. 374A) • Prevention and Control of Disease Ordinance (Cap. 599) • Temporary Protection Measures for Business Tenants (COVID-19 Pandemic) Ordinance (Cap. 644) <p>Malaysia</p> <ul style="list-style-type: none"> • The Occupational Safety and Health Act 1994 • The Factories and Machinery Act 1967 • The Petroleum Act (safety measures) 1984 • The Employment Act 1955 • Labour Ordinance Acts 2005 <p>Compliance Statement:</p> <p>During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on Computime relating to the provision of a safe working environment and protection of employees from occupational hazards.</p>

Laws and Regulations Compliance (continued)

Aspect	Applicable Laws and Regulations
B4 Labour Standard	<p>China</p> <ul style="list-style-type: none"> • Law of the People’s Republic of China on the Protection of Minors • Provisions on the Prohibition of Using Child Labour <p>Hong Kong</p> <ul style="list-style-type: none"> • The Employment Ordinance, Cap. 57 <p>Malaysia</p> <ul style="list-style-type: none"> • The Employment Act, of 1955 <p>Compliance Statement: During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on Computime relating to the prevention of any child and forced labour. There were no reported cases of child or forced labour in the Year.</p>
B6 Product Responsibility	<p>China</p> <ul style="list-style-type: none"> • Product Quality Law of the People’s Republic of China • Tort Law of the People’s Republic of China • Patent Law of the People’s Republic of China <p>Hong Kong</p> <ul style="list-style-type: none"> • Consumer Goods Safety Regulation (Cap. 456A) • Electrical Products (Safety) Regulation (Cap. 406G) <p>Malaysia</p> <ul style="list-style-type: none"> • Consumer Protection Act 1999 <p>Compliance Statement: During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on Computime relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.</p>

Laws and Regulations Compliance (continued)

Aspect	Applicable Laws and Regulations
B7 Anti-corruption	<p data-bbox="416 502 480 530">China</p> <ul data-bbox="416 536 1123 599" style="list-style-type: none"> <li data-bbox="416 536 1123 564">• Anti-Unfair Competition Law of the People’s Republic of China <li data-bbox="416 571 959 599">• Criminal Law of the People’s Republic of China <p data-bbox="416 642 544 670">Hong Kong</p> <ul data-bbox="416 676 1283 705" style="list-style-type: none"> <li data-bbox="416 676 1283 705">• Anti-money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615) <p data-bbox="416 748 517 776">Malaysia</p> <ul data-bbox="416 782 1031 810" style="list-style-type: none"> <li data-bbox="416 782 1031 810">• Section 17A (1) of the MACC (Amendment) Act 2018 <p data-bbox="416 853 512 881">Vietnam</p> <ul data-bbox="416 888 1150 1015" style="list-style-type: none"> <li data-bbox="416 888 1150 916">• Law on Prevention and Combat of Corruption No. 55/2005/QH11 <li data-bbox="416 922 963 950">• Decree No. 59/2013/ND-CP of the Government <li data-bbox="416 957 1007 985">• Decision No. 64/2007/QD-TTg of the Prime Minister <li data-bbox="416 991 810 1019">• Penal Code No. 100/2015/QH13 <p data-bbox="416 1062 501 1090">Mexico</p> <ul data-bbox="416 1097 1054 1224" style="list-style-type: none"> <li data-bbox="416 1097 954 1125">• Inter-American Convention against Corruption <li data-bbox="416 1131 794 1159">• OECD Anti-bribery Convention <li data-bbox="416 1166 1054 1194">• United Nations Convention against Corruption (UNCAC) <li data-bbox="416 1200 1007 1228">• United States-Mexico-Canada Agreement (USMCA) <p data-bbox="416 1272 520 1300">Denmark</p> <ul data-bbox="416 1306 746 1334" style="list-style-type: none"> <li data-bbox="416 1306 746 1334">• The Danish Criminal Code <p data-bbox="416 1377 520 1405">Germany</p> <ul data-bbox="416 1412 1257 1601" style="list-style-type: none"> <li data-bbox="416 1412 1257 1440">• Section 261 of the Criminal Code (StGB) – the offence of money laundering <li data-bbox="416 1446 715 1474">• Money Laundering Act <li data-bbox="416 1481 647 1509">• The Banking Act <li data-bbox="416 1515 786 1543">• The Insurance Supervision Act <li data-bbox="416 1550 863 1578">• The Payment Services Supervision Act <li data-bbox="416 1584 695 1612">• The Investment Code

Laws and Regulations Compliance (continued)

Aspect	Applicable Laws and Regulations
	<p>Romania</p> <ul style="list-style-type: none"> • Law no. 78 of May 8, 2000 for the prevention, detection and sanctioning of acts of corruption • Decision no. 583 of August 10, 2016 on the approval of the National Anti-Corruption Strategy for 2016-2020, the sets of performance indicators, the risks associated with the objectives and measures in the strategy and the sources of verification, the inventory of institutional transparency and corruption prevention measures, evaluation indicators, and standards for the publication of information of public interest • ANNEXES of December 17, 2021 on the approval of the National Anti-Corruption Strategy 2021-2025 and its related documents • Art. 289 New Criminal Code Taking Bribes Corruption offences • Art. 290 New Penal Code Bribery Corruption offences • Art. 291 New Criminal Code Influence peddling Corruption offences • Art. 292 New Criminal Code Buying influence Corruption offences • Art. 293 New Criminal Code Acts committed by members of arbitration courts or in connection with them Corruption offences <p>UK</p> <ul style="list-style-type: none"> • The Bribery Act 2010 <p>US</p> <ul style="list-style-type: none"> • The American Anti-Corruption Act (AACA) • 18 USC Section 201 • The Travel Act • Mail and wire fraud statutes • Foreign Corrupt Practices Act (FCPA) of 1977 - anti-bribery provisions • Foreign Corrupt Practices Act (FCPA) of 1977 - accounting provisions • The Ethics Law (Chapter 102 of the Ohio Revised Code) • The Ohio Penal Code • Illinois Bribery Law - 720 ILCS 5/33-1 • The Public Corruption Profit Forfeiture Act - 5 ILCS 283

Compliance Statement:

During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on Computime relating to bribery, extortion, fraud and money laundering, and we are not involved in any corruption cases.

Performance Data Summary

Environmental Performance Data Summary

Indicators	Unit	FY2024	FY2023	FY2022
Air Emissions⁶				
Sulphur oxides (SOx)	kg	1.29	1.39	1.13
Nitrogen oxides (NOx)	kg	124.53	133.63	62.84
Particulate matter (PM)	kg	9.85	10.75	4.63
Tin and its compounds	kg	4.57	4.53	3.80
VOCs ⁷	kg	3,801.42	3,775.56	7,110.75
GHG Emissions⁸				
Scope 1 direct emissions ⁹	tCO ₂ e	376.27	584.11	193.00
GHG removals from newly planted trees ¹⁰	tCO ₂ e	0	5.41	/
Scope 2 indirect emissions ¹¹	tCO ₂ e	17,860.18	24,671.41	19,356.00
Total GHG emissions (Scope 1 and Scope 2 inclusive)	tCO₂e	18,236.45	25,260.93	19,548.00
GHG Emission intensity	tCO ₂ e per HKD'000,000 revenue	4.52	6.01	4.67
Scope 3 emission (Business Air Travel) ¹²	tCO ₂ e	114.82	/	/
Hazardous waste				
Total Hazardous waste	tonne	111.98	114.33	105.37
Waste mineral oils	tonne	0	0	0
Organic solvent waste	tonne	29.75	37.56	33.40
Organic resins waste	tonne	31.29	41.89	50.08
Mercury, lead and zinc waste	tonne	0.66	0.30	0
Other hazardous waste	tonne	50.28	34.59	21.90
Hazardous waste intensity	kg per HKD'000,000 revenue	0.03	27.19	25.18

⁶ Air emissions are generated from the consumption of LPG, petrol and diesel fuel. The Emission Factors adopted are based on Appendix 2: Reporting Guidance on Environmental KPIs published by the HKEx.

⁷ The data of VOCs in FY2022 includes the emissions of methylbenzene.

⁸ The calculation standards and methodologies for GHG emissions:

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

⁹ Scope 1 emissions included direct GHG emissions from the combustion of fuels in stationary and mobile sources covering carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), the use of refrigeration (HCFC refrigerants: 3.22 kg), and GHG removals from newly planted trees. The Emission Factors adopted are based on "Appendix 2: Reporting Guidance on Environmental KPIs" published by the HKEx and the "Environmental Reporting Guidelines: Including mandatory greenhouse gas emissions reporting guidance" issued by DEFRA in the UK. The Global Warming Potential ("GWP") rates from the IPCC Sixth Assessment Report (AR6).

¹⁰ In FY2023, the Group has planted a total of 235 trees with at least five metres in height. The Removal Factor are based on the EPD's Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong.

¹¹ Scope 2 emissions included indirect GHG emissions from the consumption of purchased electricity. The emissions factors for Hong Kong-based operations referenced the emission intensity published by CLP Power Hong Kong Limited in 2023, the emissions factors for the Mainland-based operations referenced the Ministry of Ecology and Environment of the People's Republic of China, and the International Energy Agency ("IEA") for operation locations outside Hong Kong.

¹² Relevant figures have been disclosed from FY2024 onwards. Emissions data relating to air travel by the employees of the Group was based on the International Civil Aviation Organisation Carbon Emissions Calculator ("ICAO"). The data covers our employees in Hong Kong, China and Malaysia.

Performance Data Summary (continued)

Indicators	Unit	FY2024	FY2023	FY2022
Non-Hazardous waste				
Total Non-hazardous waste generated¹³	tonne	1,296.79	1,281.51	383.20
Paper and Carton	tonne	680.80	640.67	/
Plastics	tonne	522.43	488.76	/
Wood	tonne	29.01	59.61	/
Metals	tonne	0.65	0.53	/
Electronic Waste	tonne	7.88	7.57	/
WEEE ¹⁴	tonne	46.48	75.35	/
Rechargeable Battery	tonne	0.02	0.03	/
Toner Cartridges/Inkjet Cartridges	tonne	9.51	0.01	/
Other non-hazardous waste produced	tonne	0.01	8.08	/
Non-hazardous waste intensity	kg per HKD'000,000 revenue	321.16	286.83	91.57
Total Non-hazardous waste recycled	tonne	968.94	935.96	/
Paper and Carton	tonne	522.03	528.28	/
Plastics	tonne	419.24	364.78	/
Wood	tonne	27.07	41.62	/
WEEE	tonne	0.57	1.11	/
Rechargeable Battery	tonne	0.02	0.03	/
Toner Cartridges/Inkjet Cartridges	tonne	0	0.01	/
Other non-hazardous waste recycled	tonne	0.01	0.12	/
Energy Consumption				
Direct Energy Consumption¹⁵	MWh	1,421.81	1,726.06	830.00
Diesel	Liter	45,341.18	53,801.42	42,963.00
Petrol	Liter	38,784.74	35,621.83	29,799.00
Natural gas	m ³	46,113.58	70,142.80	12,858.00
Liquified Petroleum Gases (LPG)	KG	8,874.00	6,920.00	/
In-Direct Energy Consumption	MWh	30,865.53	32,093.97	3,809.00
Electricity	MWh	30,865.53	32,093.97	33,809.00
Total energy consumption	MWh	32,287.34	33,955.29	34,639.00
Energy intensity	MWh per HK\$'000,000 revenue	8.00	8.04	8.28

¹³ During the Year, the Group has expanded the data scope of non-hazardous waste to include the general waste in the two factories in Mainland China, which lead to a significant increase in the total amount of non-hazardous waste generated. The detailed breakdown of non-hazardous waste categories is disclosed from FY2023.

¹⁴ WEEE data in FY2023 has been restated to reflect the actual waste generation.

¹⁵ Direct energy consumption of the Group includes the consumption of diesel, petrol, natural gas and LPG. The conversion factors adopted are based on the Energy Statistics Manual issued by the IEA and the U.S. Energy Information Administration.

Performance Data Summary (continued)

Indicators	Unit	FY2024	FY2023	FY2022
Water Consumption				
Total Water Consumption	m ³	246,437.52	233,298.58	275,158.00
Water intensity	m ³ per HK\$'000,000 revenue	61.03	55.48	65.75
Packaging Material¹⁶				
Carton	tonne	1,708.00	1,904.00	598.00
Printing	tonne	222.00	304.00	86.00
Other packing materials	tonne	801.00	907.00	57.00

¹⁶ The increase in packaging materials in FY 22/23 is due to the Group's growth in assisting suppliers with handling packaging materials.

Performance Data Summary (continued)

Social Performance Data Summary

Indicators	Unit	FY2024	FY2023	FY2022
Total Headcount¹⁷	No. of people	4,005	4,221	4,922
Regular Employees	No. of people	3,178	—	—
Agency Workers	No. of people	827	—	—
By Gender		4,005	4,221	4,922
Male	No. of people	1,626	1,537	1,913
Regular Employees	No. of people	1,104	—	—
Agency Workers	No. of people	522	—	—
Female	No. of people	2,379	2,684	3,009
Regular Employees	No. of people	2,074	—	—
Agency Workers	No. of people	305	—	—
By Function		4,005	4,221	4,922
Management	No. of people	317	300	272
Regular Employees	No. of people	317	—	—
Agency Workers	No. of people	—	—	—
Staff	No. of people	830	806	789
Regular Employees	No. of people	830	—	—
Agency Workers	No. of people	—	—	—
Front-line Workers	No. of people	2,858	3,115	3,861
Regular Employees	No. of people	2,031	—	—
Agency Workers	No. of people	827	—	—
By Age		4,005	4,221	4,922
<30	No. of people	1,165	1,241	1,649
Regular Employees	No. of people	759	—	—
Agency Workers	No. of people	406	—	—
30-50	No. of people	2,609	2,772	3,103
Regular Employees	No. of people	2,189	—	—
Agency Workers	No. of people	420	—	—
>50	No. of people	231	208	170
Regular Employees	No. of people	230	—	—
Agency Workers	No. of people	1	—	—
By Geographical Distribution		4,005	4,221	4,992
Mainland China	No. of people	2,947	3,120	3,788
Regular Employees	No. of people	2,130	—	—
Agency Workers	No. of people	817	—	—
Hong Kong	No. of people	175	165	165
Regular Employees	No. of people	175	—	—
Agency Workers	No. of people	—	—	—

¹⁷ The breakdown of regular employees and agency workers has been disclosed from FY2024 onwards.

Performance Data Summary (continued)

Indicators	Unit	FY2024	FY2023	FY2022
Malaysia	No. of people	722	803	888
Regular Employees	No. of people	712	—	—
Agency Workers	No. of people	10	—	—
Other Asia (excluding Mainland China, Hong Kong, Malaysia)	No. of people	37	6	5
Regular Employees	No. of people	37	—	—
Agency Workers	No. of people	0	—	—
Europe and America	No. of people	124	127	76
Regular Employees	No. of people	124	—	—
Agency Workers	No. of people	0	—	—
By Employment Type		4,005	3,490	4,922
Full-time	No. of people	3,993	3,481	4,917
Regular Employees	No. of people	3,166	—	—
Agency Workers	No. of people	827	—	—
Part-time	No. of people	12	9	5
Regular Employees	No. of people	12	—	—
Agency Workers	No. of people	0	—	—
By Contract Type		4,005	—	—
Permanent	No. of people	3,292	—	—
Regular Employees	No. of people	3,167	—	—
Agency Workers	No. of people	125	—	—
Temporary	No. of people	706	—	—
Regular Employees	No. of people	4	—	—
Agency Workers	No. of people	702	—	—
Non-guaranteed Hours Employee	No. of people	7	—	—
Regular Employees	No. of people	7	—	—
Agency Workers	No. of people	0	—	—
Employee turnover^{18,19}	No. of people	—	—	—
	%	189%	192%	212%
Regular Employees	No. of people	1,133	—	—
	%	36%	—	—
Agency Workers	No. of people	6,427	—	—
	%	777%	—	—
By Gender				
Male	No. of people	5,233	5,477	6,496
	%	322%	356%	340%
Regular Employees	No. of people	454	—	—
	%	41%	—	—

¹⁸ Turnover rate covers voluntary and involuntary leavers or due to dismissal, retirement, or death in service. Relevant breakdown of regular employees and agency workers have been disclosed from FY2024 onwards.

¹⁹ In FY2024, the Group has expanded its disclosure scope to incorporate the specific breakdowns of its regular employees to reflect actual the turnover and new hire of Computime's own employees.

Performance Data Summary (continued)

Indicators	Unit	FY2024	FY2023	FY2022
Female	No. of people	2,327	2,643	3,934
	%	98%	98%	131%
Regular Employees	No. of people	679	—	—
	%	33%	—	—
By Age				
<30	No. of people	4,934	5,272	6,971
	%	424%	425%	423%
Regular Employees	No. of people	507	—	—
	%	67%	—	—
30-50	No. of people	2,591	2,814	3,425
	%	99%	102%	110%
Regular Employees	No. of people	591	—	—
	%	27%	—	—
>50	No. of people	35	34	34
	%	15%	16%	20%
Regular Employees	No. of people	35	—	—
	%	15%	—	—
By Geographical location				
Mainland China	No. of people	7,181	7,457	9,003
	%	244%	239%	238%
Regular Employees	No. of people	931	—	—
	%	44%	—	—
Hong Kong	No. of people	50	54	54
	%	29%	33%	33%
Regular Employees	No. of people	50	—	—
	%	29%	—	—
Malaysia	No. of people	283	602	1,346
	%	39%	75%	152%
Regular Employees	No. of people	106	—	—
	%	15%	—	—
Asia (excluding Mainland China, Hong Kong, Malaysia)	No. of people	15	1	2
	%	41%	17%	40%
Regular Employees	No. of people	15	—	—
	%	41%	—	—
Europe and the America	No. of people	31	6	25
	%	25%	5%	33%
Regular Employees	No. of people	31	—	—
	%	25%	—	—

Performance Data Summary (continued)

Indicators	Unit	FY2024	FY2023	FY2022
New employee hires¹⁹	No. of people	7,327	—	—
	%	183%	175%	195%
By Gender				
Male	No. of people	5,310	5,068	6,499
	%	327%	330%	340%
Regular Employees	No. of people	502	—	—
	%	45%	—	—
Female	No. of people	2,017	2,303	3,096
	%	85%	86%	103%
Regular Employees	No. of people	489	—	—
	%	24%	—	—
By Age				
<30	No. of people	4,995	4,897	6,525
	%	429%	395%	396%
Regular Employees	No. of people	519	—	—
	%	68%	—	—
30-50	No. of people	2,313	2,447	3,052
	%	89%	88%	98%
Regular Employees	No. of people	453	—	—
	%	21%	—	—
>50	No. of people	22	27	18
	%	10%	13%	11%
Regular Employees	No. of people	22	—	—
	%	10%	—	—
By Geographical location				
Mainland China	No. of people	7,007	6,785	8,805
	%	238%	217%	232%
Regular Employees	No. of people	671	—	—
	%	32%	—	—
Hong Kong	No. of people	53	54	53
	%	30%	33%	32%
Regular Employees	No. of people	53	—	—
	%	30%	—	—
Malaysia	No. of people	202	517	700
	%	28%	64%	79%
Regular Employees	No. of people	202	—	—
	%	28%	—	—

¹⁹ In FY2024, the Group has expanded its disclosure scope to incorporate the specific breakdowns of its regular employees to reflect actual the turnover and new hire of Computime's own employees.

Performance Data Summary (continued)

Indicators	Unit	FY2024	FY2023	FY2022
Other Asia (excluding Mainland China, Hong Kong, Malaysia)	No. of people	25	2	4
	%	68%	33%	80%
Regular Employees	No. of people	25	—	—
	%	68%	—	—
Europe and the America	No. of people	40	13	37
	%	32%	10%	43%
Regular Employees	No. of people	40	—	—
	%	32%	—	—
Employees that were entitled to parental leave	No. of people	2,647	3,528	/
By Gender		—	—	/
Male	No. of people	952	1,395	/
Female	No. of people	1,695	2,133	/
Employees that took parental leave	No. of people	130	67	/
By Gender				
Male	No. of people	47	25	/
Female	No. of people	83	42	/
Employees that returned to work in the reporting period after parental leave ended	No. of people	127	59	/
By Gender				
Male	No. of people	46	25	/
Female	No. of people	81	34	/
Employees that returned to work after parental leave ended that were still employed 12 months after their return to work	No. of people	119	47	/
By Gender				
Male	No. of people	45	24	/
Female	No. of people	74	23	/
Return to work rate²⁰				
By Gender				
Male	%	98%	100%	/
Female	%	98%	91%	/

²⁰ Return to work rate = (Total number of employees that did return to work after parental leave)/(Total number of employees due to return to work after taking parental leave)*100%

Performance Data Summary (continued)

Indicators	Unit	FY2024	FY2023	FY2022
Retention rate²¹				
By Gender				
Male	%	96%	96%	/
Female	%	89%	71%	/
Total training hours	Hour	128,954.43	/	/
Regular Employees	Hour	51,426.97	/	/
Agency Workers	Hour	78,802.00	/	/
Average hours of training	Hour	32.51	17.17	17.48
By Gender				
Male	Hour	19.71	7.14	7.62
Female	Hour	14.30	21.82	22.08
By Function				
Management	Hour	10.14	5.34	10.38
Staff	Hour	8.65	5.87	6.35
Front-line Workers	Hour	16.79	22.92	22.41
Percentage of Employees Trained²²				
By Gender				
Male	%	100%	69%	60%
Female	%	100%	100%	100%
By Function				
Management	%	100%	100%	99%
Staff	%	100%	100%	100%
Front-line Workers	%	100%	100%	100%
Employees who received a regular performance and career development review				
By Gender				
Male	%	100%	95.50%	/
Female	%	100%	93.52%	/
By Function				
Management	%	100%	94.30%	/
Staff	%	100%	96.08%	/
Front-line Workers	%	100%	100.00%	/

²¹ Retention rate = (Total number of employees retained 12 months after returning to work following a period of parental leave)/(Total number of employees returning from parental leave in the prior reporting period(s))*100%

²² Percentage of employees trained in one category during the year = total number of formal employees received training in that category during the Year/total number of formal employees as at the end of the reporting period.

Performance Data Summary (continued)

Indicators	Unit	FY2024	FY2023	FY2022
Percentage of the Group's employees involved in the collective bargaining agreements	% of total Employees	0.25%	0.31%	/
Occupational Health and Safety				
Number of work-related injuries	No.	6	6	2
Lost days due to work-related injuries	Day	119	113	159
For all Employees				
Fatalities as a result of work-related injury	No.	0	0	/
Fatalities as a result of work-related injury	%	0	0	/
High-consequence work-related injuries (excluding fatalities)	No.	1	0	/
High-consequence work-related injuries (excluding fatalities)	per 200,000 hours worked	0.03	0	/
Recordable work-related injuries	No.	5	4	/
Injury rate ²³	per 200,000 hours worked	0.14	0.09	/
The number of hours worked	Hours	7,078,965	8,442,000	/
For all workers who are not employees but whose work and/or workplace is controlled by the organisation:				
Fatalities as a result of work-related injury	No.	0	0	/
Fatalities as a result of work-related injury	%	0	0	/
High-consequence work-related injuries (excluding fatalities)	No.	1	0	/
High-consequence work-related injuries (excluding fatalities)	per 200,000 hours worked	0.11	0	/
Recordable work-related injuries	No.	1	2	/
Injury rate	per 200,000 hours worked	0.11	0.13	/
The number of hours worked	Hours	1,866,756.43	3,000,638	/
For all Employees				
The number of fatalities as a result of work-related ill health	No.	0	0	0
The number of cases of recordable work-related ill health	No.	0	0	0

²³ The injury rate is calculated based on the number of injuries per 200,000 hours worked (total number of employees working 40 hours per week for 50 weeks).

Performance Data Summary (continued)

Indicators	Unit	FY2024	FY2023	FY2022
For all workers who are not employees but whose work and/or workplace is controlled by the organisation:				
The number of fatalities as a result of work-related ill health	No.	0	0	0
The number of cases of recordable work-related ill health	No.	0	0	0
Diversity of governance bodies				
By Gender				
Male	%	75	100	/
Female	%	25	0	/
By Age				
<30	%	0	0	/
30-50	%	0	0	/
>50	%	100	100	/
Ratio of basic salary and remuneration of women to men				
Ratio of basic salary of women to men by employee category				
Management	%	60%	/	/
Staff	%	56%	/	/
Front-line Workers	%	53%	/	/
Ratio of remuneration of women to men by employee category				
Management	%	60%	/	/
Staff	%	56%	/	/
Front-line Workers	%	54%	/	/
Total number of incidents of discrimination during the reporting period	No.	0	0	/
Total number of Suppliers	No.	749	870	1,006
By Geographical location				
Mainland China	No.	634	733	855
Asia (excluding China)	No.	29	33	43
Europe (excluding the United Kingdom)	No.	35	43	36
United Kingdom	No.	3	4	1
North America	No.	48	57	71

Performance Data Summary (continued)

Indicators	Unit	FY2024	FY2023	FY2022
Product Quality and Customer Privacy				
Number of products sold or shipped subject to recalls for safety and health reasons	No.	0	0	0
Percentage of total products sold or shipped subject to recalls for safety and health reasons	%	0	0	0
Number of products and services related to complaints received	No.	41	78	83
Substantiated complaints received concerning breaches of customer privacy	No.	0	0	/
Complaints received from outside parties and substantiated by the organisation	No.	0	0	/
Complaints from regulatory bodies	No.	0	0	/
Total number of identified leaks, thefts, or losses of customer data	No.	0	0	/
Community Investment²⁴				
Donation	HK\$	311,000	155,762	384,000
Total number of employee volunteers	No.	92	/	/
Total volunteer hours from employees	Hour	287	/	/
Community programmes participated:	No.	9	/	/
Education/Youth Development	No.	2	/	/
Elderly Cares	No.	2	/	/
Environmental protection	No.	5	/	/

²⁴ Relevant categories breakdown under Community Investment have been disclosed from FY2024.

HKEX ESG Reporting Guide Content Index

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

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

HKEX ESG Reporting Guide Content Index (continued)

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

HKEX ESG Reporting Guide Content Index (continued)

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

HKEX ESG Reporting Guide Content Index (continued)

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

HKEX ESG Reporting Guide Content Index (continued)

Aspects/KPIs	Description	References/Remarks
Aspect B6: Product responsibility		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress	Product Management and Operational Practices Laws and Regulations Compliance
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Quality Assurance Customer Satisfaction and Well-being Performance Data Summary – Social Performance
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Performance Data Summary – Social Performance
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Product Innovation and Intellectual Property
KPI B6.4	Description of quality assurance process and recall procedures.	Quality Assurance
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Data Security and Privacy Protection
Aspect B7: Anti-corruption		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Business Ethics Laws and Regulations Compliance
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	Business Ethics Laws and Regulations Compliance
KPI B7.2	Description of preventive measures and whistleblowing procedures, how they are implemented and monitored.	Whistleblowing
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-bribery and corruption
Aspect B8: Community investment		
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	Community Impact
KPI B8.1	Focus areas of contribution.	Community Engagement
KPI B8.2	Resources contributed to the focus area.	Performance Data Summary – Social Performance

Global Reporting Initiative Content Index

GRI Disclosure	References/Remarks
GRI 1: Foundation 2021	
Statement of use	The Group has reported in accordance with the GRI Standards for the period from 1 April 2023 to 31 March 2024.
GRI 2: General Disclosures 2021	
2-1 Organisational details	About Computime
2-2 Entities included in the organisation's sustainability reporting	About Computime
2-3 Reporting period, frequency and contact point	About the Report
2-4 Restatements of information	About the Report
2-5 External assurance	Assurance Report
2-6 Activities, value chain and other business relationships	About Computime
2-7 Employees	Inclusive Workplace and Culture
2-8 Workers who are not employees	Inclusive Workplace and Culture
2-9 Governance structure and composition	Our Sustainability Approach - ESG Governance
2-10 Nomination and selection of the highest governance body	Our Sustainability Approach - ESG Governance
2-11 Chair of the highest governance body	Our Sustainability Approach - ESG Governance
2-12 Role of the highest governance body in overseeing the management of impacts	Our Sustainability Approach - ESG Governance
2-13 Delegation of responsibility for managing impacts	Our Sustainability Approach - ESG Governance
2-14 Role of the highest governance body in sustainability reporting	Our Sustainability Approach - ESG Governance
2-15 Conflicts of interest	Business Ethics
2-16 Communication of critical concerns	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment
2-17 Collective knowledge of the highest governance body	Our Sustainability Approach – ESG Governance
2-18 Evaluation of the performance of the highest governance body	Our Sustainability Approach – ESG Governance

Global Reporting Initiative Content Index (continued)

GRI Disclosure	References/Remarks
2-19 Remuneration policies	Talent Attraction, Retention and Development
2-20 Process to determine remuneration	Talent Attraction, Retention and Development
2-21 Annual total compensation ratio	Annual Report 2023/2024 - Financial information
2-22 Statement on sustainable development strategy	Our Sustainability Approach – Our Sustainability Strategy
2-23 Policy commitments	Our Sustainability Approach – Our Sustainability Strategy
2-24 Embedding policy commitments	Our Sustainability Approach – Our Sustainability Strategy
2-25 Processes to remediate negative impacts	Our Sustainability Approach – Our Sustainability Strategy
2-26 Mechanisms for seeking advice and raising concerns	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment
2-27 Compliance with laws and regulations	Business Ethics Laws and Regulations Compliance
2-28 Membership associations	Major Recognitions, Awards & Membership
2-29 Approach to stakeholder engagement	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment
2-30 Collective bargaining agreements	Inclusive Workplace and Culture The Group has 0.25% of total employees covered by collective bargaining agreements.
GRI 3: Material Topics 2021	
3-1 Process to determine material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment
3-2 List of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment

Global Reporting Initiative Content Index (continued)

GRI Disclosure	References/Remarks
GRI 201: Economic Performance 2016	
3-3 Management of material topics	About Computime Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Responding to Climate Change
201-1 Direct economic value generated and distributed	About Computime Annual Report 2023/2024
201-2 Financial implications and other risks and opportunities due to climate change	Responding to Climate Change
201-3 Defined benefit plan obligations and other retirement plans	Annual Report 2023/2024
201-4 Financial assistance received from government	Annual Report 2023/2024
GRI 202: Market Presence 2016	
3- 3 Management of material topics	About Computime Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Inclusive Workplace and Culture
202-1 Ratios of standard entry level wage by gender compared to local minimum wage	The Group fulfils the competitive wages laws and regulations in the jurisdictions that we operate.
202-2 Proportion of senior management hired from the local community	A majority of the working population of the Group are hired from the local community.
GRI 204: Procurement Practices 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment
204-1 Proportion of spending on local suppliers	Responsible Supply Chain Management
GRI 205: Anti-corruption 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Business Ethics
205-1 Operations assessed for risks related to corruption	Business Ethics

Global Reporting Initiative Content Index (continued)

GRI Disclosure	References/Remarks
205-2 Communication and training about anti-corruption policies and procedures	Business Ethics
205-3 Confirmed incidents of corruption and actions taken	Business Ethics
GRI 301: Materials 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Environmental Sustainability
301-1 Materials used by weight or volume	Performance Data Summary – Environmental Performance
301-2 Recycled input materials used	Water Consumption and Conservation
301-3 Reclaimed products and their packaging materials	Performance Data Summary – Environmental Performance
GRI 302: Energy 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Environmental Sustainability
302-1 Energy consumption within the organisation	Performance Data Summary – Environmental Performance
302-2 Energy consumption outside of the organisation	Performance Data Summary – Environmental Performance
302-3 Energy intensity	Performance Data Summary – Environmental Performance
302-4 Reduction of energy consumption	Environmental Sustainability – Responding to Climate Change Environmental Sustainability – Energy Management and Reducing Carbon Footprint
302-5 Reductions in energy requirements of products and services	Environmental Sustainability – Our Environmental Targets Green Product Innovation and Development

Global Reporting Initiative Content Index (continued)

GRI Disclosure	References/Remarks
GRI 305: Emissions 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Environmental Sustainability – Our Environmental Targets
305-1 Direct (Scope 1) GHG emissions	Performance Data Summary – Environmental Performance
305-2 Energy indirect (Scope 2) GHG emissions	Performance Data Summary – Environmental Performance
305-3 Other indirect (Scope 3) GHG emissions	Performance Data Summary – Environmental Performance
305-4 GHG emissions intensity	Performance Data Summary – Environmental Performance
305-5 Reduction of GHG emissions	Performance Data Summary – Environmental Performance
305-6 Emissions of ozone-depleting substances (ODS)	Performance Data Summary – Environmental Performance
305-7 Nitrogen oxides (NO _x), sulphur oxides (SO _x), and other significant air emissions	Performance Data Summary – Environmental Performance
GRI 306: Waste 2020	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Environmental Sustainability – Our Environmental Targets
306-1 Waste generation and significant waste-related impacts	Environmental Sustainability – Waste and Pollution Management
306-2 Management of significant waste-related impacts	Environmental Sustainability – Waste and Pollution Management
306-3 Waste generated	Environmental Sustainability – Waste and Pollution Management

Global Reporting Initiative Content Index (continued)

GRI Disclosure	References/Remarks
306-4 Waste diverted from disposal	Environmental Sustainability – Waste and Pollution Management
306-5 Waste directed to disposal	Environmental Sustainability – Waste and Pollution Management
GRI 308: Supplier Environmental Assessment 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Product Management and Operational Practices
308-1 New suppliers that were screened using environmental criteria	Product Management and Operational Practices- Responsible Supply Chain Management
308-2 Negative environmental impacts in the supply chain and actions taken	Product Management and Operational Practices- Responsible Supply Chain Management
GRI 401: Employment 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Inclusive Workplace and Culture
401-1 New employee hires and employee turnover	Performance Data Summary – Social Performance
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Inclusive Workplace and Culture- Talent Attraction, Retention and Development
401-3 Parental leave	Performance Data Summary – Social Performance
GRI 403: Occupational Health and Safety 2018	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Inclusive Workplace and Culture
403-1 Occupational health and safety management system	Inclusive Workplace and Culture - Occupational Health and Safety
403-2 Hazard identification, risk assessment, and incident investigation	Inclusive Workplace and Culture - Occupational Health and Safety
403-3 Occupational health services	Inclusive Workplace and Culture - Occupational Health and Safety

Global Reporting Initiative Content Index (continued)

GRI Disclosure	References/Remarks
403-4 Worker participation, consultation, and communication on occupational health and safety	Inclusive Workplace and Culture - Occupational Health and Safety
403-5 Worker training on occupational health and safety	Inclusive Workplace and Culture - Occupational Health and Safety
403-6 Promotion of worker health	Inclusive Workplace and Culture - Occupational Health and Safety
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Inclusive Workplace and Culture - Occupational Health and Safety
403-8 Workers covered by an occupational health and safety management system	Inclusive Workplace and Culture - Occupational Health and Safety
403-9 Work-related injuries	Inclusive Workplace and Culture - Occupational Health and Safety Performance Data Summary – Social Performance
403-10 Work-related ill health	Inclusive Workplace and Culture - Occupational Health and Safety Performance Data Summary – Social Performance
GRI 404: Training and Education 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Inclusive Workplace and Culture
404-1 Average hours of training per year per employee	Performance Data Summary – Social Performance
404-2 Programmes for upgrading employee skills and transition assistance programmes	Inclusive Workplace and Culture - Talent Attraction, Retention and Development Inclusive Workplace and Culture – Staff Engagement
404-3 Percentage of employees receiving regular performance and career development reviews	Performance Data Summary – Social Performance

Global Reporting Initiative Content Index (continued)

GRI Disclosure	References/Remarks
GRI 405: Diversity and Equal Opportunity 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Inclusive Workplace and Culture
405-1 Diversity of governance bodies and employees	Inclusive Workplace and Culture - Diversity and Inclusion Performance Data Summary – Social Performance
405-2 Ratio of basic salary and remuneration of women to men	Inclusive Workplace and Culture - Diversity and Inclusion Performance Data Summary – Social Performance
GRI 406: Non-discrimination 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Inclusive Workplace and Culture
406-1 Incidents of discrimination and corrective actions taken	Inclusive Workplace and Culture - Diversity and Inclusion Inclusive Workplace and Culture - Labour Practices and Rights
GRI 409: Forced or Compulsory Labour 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Product Management and Operational Practices
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Product Management and Operational Practices- Responsible Supply Chain Management
GRI 413: Local Communities 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Community Impact
413-1 Operations with local community engagement, impact assessments, and development programmes	Community Impact - Community Engagement
413-2 Operations with significant actual and potential negative impacts on local communities	Our operation does not cause negative impacts on local communities.

Global Reporting Initiative Content Index (continued)

GRI Disclosure	References/Remarks
GRI 414: Supplier Social Assessment 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Product Management and Operational Practices
414-1 New suppliers that were screened using social criteria	Product Management and Operational Practices- Responsible Supply Chain Management
414-2 Negative social impacts in the supply chain and actions taken	Product Management and Operational Practices- Responsible Supply Chain Management
GRI 416: Customer Health and Safety 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Product Management and Operational Practices
416-1 Assessment of the health and safety impacts of product and service categories	Product Management and Operational Practices - Customer Satisfaction and Well-being
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Product Management and Operational Practices - Customer Satisfaction and Well-being
GRI 418: Customer Privacy 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Product Management and Operational Practices
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Product Management and Operational Practices - Data Security and Privacy Protection