



WAH SUN HANDBAGS INTERNATIONAL HOLDINGS LIMITED

華新手袋國際控股有限公司

(Incorporated in the Cayman Islands with limited liability)

Stock Code: 2683



2023/24
Environmental, Social and
Governance Report



Environmental, Social and Governance Report 2023/24

ABOUT THIS REPORT

This report is the seventh Environmental, Social and Governance report (this “**Report**”) published by Wah Sun Handbags International Holdings Limited (the “**Company**”), which explains the environmental, social and governance (the “**ESG**”) performance of the Company and its subsidiaries (collectively the “**Group**”).

This Report has been uploaded to the websites of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) (www.hkexnews.hk) and the Company (www.wahsun.com.hk).

Reporting Scope and Boundary

This Report focuses on the operation of handbag manufacturing and sale of the Group for the financial year ended 31 March 2024 (the “**Reporting Year**”). The reporting boundary includes the head office in the Hong Kong Special Administrative Region (“**Hong Kong**”) of the People’s Republic of China (the “**PRC**”, for the purpose of this Report only, excluding Hong Kong, the Macau Special Administrative Region of the PRC and Taiwan) and production plants of the Group in Kampong Speu, Cambodia and Dongguan, the PRC (the “**Factories**”). The scope of this Report has been carefully determined based on the Group’s operations that have significant environmental and social impact. The Group will continue to review and consider expanding the scope of reporting where appropriate.

With the aim to optimise and improve the disclosure requirements in this Report, the Group has taken the initiatives to formulate policies, record relevant data, implement and monitor the measures. This Report shall be published in both English and Chinese on the website of the Stock Exchange and the Company. Should there be any discrepancy between the English and Chinese versions, the English version shall prevail.

Reporting Standard

This Report is prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “**ESG Reporting Guide**”) as contained in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. The four reporting principles, namely the principles of materiality, quantitative, balance and consistency, form the backbone of this Report.

A complete ESG Reporting Guide index is inserted in the last chapter of this Report for reference.

Data Preparation

The Group has established internal controls and a formal review process to ensure that any information presented in this Report is as accurate and reliable as possible. The board of directors of the Company (the “**Board**”) has overall responsibility for the establishment and disclosure of relevant measures and key performance indicators (the “**KPIs**”).

Confirmation and Approval

Information disclosed in this Report is sourced from internal documents and statistical data of the Group. This Report has been confirmed and approved by the Board in June 2024.

Opinion and Feedback

The Group values the opinion of stakeholders. If you have any questions or suggestions regarding the content or format of this Report, please contact the Group through the following channels:

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Email: wahsun@wahsun.com.hk
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STAKEHOLDER ENGAGEMENT

Understanding and responding to the needs of our stakeholders is important for the Group in advancing on the journey of sustainability. Feedback from our stakeholders guides us to identify material environmental, social and governance issues, as well as to manage relevant risks and opportunities.

Our stakeholders are those who have a considerable influence on our business, and whom our business has a significant impact on. We engage our key stakeholders via multiple channels to gather their feedback and strive for continuous improvement. Meetings, workshops and other informative events are held across our daily operations for internal and external stakeholder groups.

The Group acknowledges the importance of intelligence gained from its stakeholders' insights, enquiries and continuous interest in the Group's business activities. The Group has identified key stakeholders that are important to our business and established various channels for communication.

The following table provides an overview of the Group's key stakeholders, and various platforms and methods of communication that are used to reach, listen and respond.

Stakeholders	Issues of concern	Engagement channels
Employees	– Safeguard of the rights and interests of employees – Career development opportunities – Health and safety	– Conferences – Trainings, seminars and briefing sessions – Cultural and sport activities – Intranet and emails
Shareholders and Investors	– Return on investment – Information disclosure and transparency – Protection of interests and fair treatment of shareholders	– Annual general meetings and other shareholder meetings – Annual reports, announcements and our website – Meetings with investors and analysts
Customers	– Safe and high-quality products – Stable relationship – Information transparency – Business ethics	– Websites, brochures and annual reports – Email and customer service hotline – Feedback forms – Visits and meetings
Public and Communities	– Community involvement – Social responsibilities	– Volunteering – Charity and social investments



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STAKEHOLDER ENGAGEMENT (CONTINUED)

Through general communication with our stakeholders, the Group understands their expectations and concerns. The feedback obtained allows the Group to make more informed decisions, and to better assess and manage the resulting impact.

To provide stakeholders with an overview of the Group's performance in relation to ESG aspects, this Report discloses environmental KPIs under the "comply or explain" provisions, and is prepared with reference to the fundamental reporting principles set out in the ESG Reporting Guide.

1. **Materiality:** An assessment was performed by the Board to review the materiality of ESG-related issues based on stakeholder engagement processes, which determined the ESG aspects that are material to the Group and have been included in this Report.
2. **Quantitative:** ESG performances are kept track of and presented in a systematic manner. Where applicable, year-to-year data are compared, and implications are discussed.
3. **Balance:** This Report provides an unbiased picture of the ESG performance of the Group – both achievements and rooms for improvement are discussed.
4. **Consistency:** Methodologies are consistently adopted in this Report to allow for a fair comparison of performance over time.

The Group has established internal controls and a formal review process to ensure that any information presented in this Report is accurate and reliable in all material respects.

All the key ESG issues and KPIs are reported in this Report according to recommendations of the ESG Reporting Guide and the guidelines of the Global Reporting Initiative ("GRI"), an international independent standards organisation headquartered in the Netherlands.



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ESG MANAGEMENT

The Group recognises the importance of enhancing its own environmental and social performances to maintain business sustainability. Therefore, in determining its operation strategy, the Group considers risks and opportunities in relation to ESG issues, which will provide guidelines for its daily business operations.

The Board endorses the Group's commitments to corporate social responsibility, and assumes full responsibility for the Group's ESG strategies and reporting. In charge of assessing and determining the ESG risk exposure, the Board also ensures the Group establishes appropriate and effective ESG risk management and internal control systems.

It is the responsibility of the Group's management to confirm the effectiveness of the ESG system with the Board. To carry out full-scale ESG management work, the Group's ESG task group, comprised of the Group's major functional departments, has been established, and all responsible officers in charge of various functional departments will directly participate in and designate personnel to engage in ESG management and reporting work, the work progress of which will be regularly reported to the management of the Group.

The Group's ESG strategies are built on the core principle and practical objective of "Safety, Quality and Environmental Sustainability", providing ESG management guidelines for daily operations. ESG policies and strategies will be reviewed on a regular basis to ensure their contents are appropriate and applicable to the business of the Group.

The Group attaches great importance to communications with stakeholders and has established effective communication channels with key stakeholders including shareholders, employees, customers and the community on an ongoing basis to better understand their views and better meet their expectations.



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BOARD'S ESG MANAGEMENT APPROACH AND STRATEGY FOR MATERIAL ESG-RELATED ISSUES

In order to better understand the opinions and expectations of different stakeholders concerning our ESG issues, materiality assessment is conducted each year. We ensure that various platforms and channels of communication are used to reach, listen and respond to our key stakeholders. Through general communication with our stakeholders, the Group understands their expectations and concerns. The feedback obtained allows the Group to make more informed decisions, and to better assess and manage the resulting impact.

The Group has evaluated materiality and importance from an ESG aspect through the following steps:

Step 1: Identification – Industry Benchmarking

- Relevant ESG areas were identified through the review of relevant ESG reports of local and international industry peers.
- The materiality of each ESG area was based on the importance of each ESG area to the Group as determined through internal discussions among the management of the Group and in accordance with the recommendation of the ESG Reporting Guide.

Step 2: Prioritisation – Stakeholder Engagement

- The Group held discussions with key stakeholders on key ESG areas identified above to ensure all key aspects are covered.

Step 3: Validation – Determining Material Issues

- Based on the discussions with key stakeholders and internal discussions among the management of the Group, the Group's management ensured all the key and material ESG areas, which were important to the Group's business development, were reported and conformed with the ESG Reporting Guide.

As a result of this process, the Group's understanding of the degree of materiality and corresponding change of attention to each significant ESG issue can be enhanced, which enables us to be more comprehensive in planning our sustainable development work in the future. Those important and material ESG areas identified during our materiality assessment are discussed in this Report.

Aspects	Material Issues
Employment and Labour Practices	• Employment Compliance • Health and Safety • Development and Training • Labour Standards
Operating Practices	• Supply Chain Management • Product Responsibility • Anti-corruption • Community Investment

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BOARD REVIEW OF PROGRESS AGAINST ESG-RELATED GOALS AND TARGETS

The progress of target implementation and the performance of goals and targets should be closely reviewed from time to time. Rectification may be needed if the progress falls short of expectations. Effective communication about the goals and target process with key stakeholders such as employees is essential, as this enables them to be engaged in the implementation process, and to feel that they are part of the change that the Group aspires to achieve.

Setting strategic goals for the coming three to five years enables the Group to develop a realistic roadmap and focus on results in achieving its visions.

Setting targets requires the ESG task group to carefully examine the attainability of the targets which should be weighed against the Company's ambitions and goals.

PROTECTING THE ENVIRONMENT

Recognising the risks and opportunities presented to businesses and communities by climate change, the Group is committed to reducing its environmental impacts of its daily operations. The Group has formulated the Environmental Protection Policy Statement to demonstrate its determination to enhance performance in energy efficiency, emission reduction, waste and resource management.

A1. Emissions

Air and greenhouse gas ("GHG") is a key indicator assessing environmental performance. However, the Group did not emit a large amount of GHG because of its business nature. The source of GHG emission of the Group is mainly generated from consumption of electricity, business travels and consumption of paper.

In line with our commitments stated in the Environmental Protection Policy Statement, the Group has implemented measures to manage and reduce emissions and wastes:

Type	Measures
Air and GHG emissions	• Simplify workflow to reduce frequency of business trips • Plant fast-growing trees • Use renewable energy where applicable
Assess non-hazardous waste	• Set up recycling bins • Arrange waste recyclers to collect waste regularly • Arrange suppliers to collect waste fabric, yarn, thread and trim for recycling • Monitor waste production and recycling • Assess all processes in factory to identify ways to reduce waste, for example, cutting waste production, and reducing defects from different processing and packaging wastes
Wastewater	• Domestic wastewater to be discharged directly through local pipe network to a local sewage treatment plant



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PROTECTING THE ENVIRONMENT (CONTINUED)

A1. Emissions (Continued)

The Group conducted a carbon assessment to quantify GHG emissions (or “**carbon emissions**”) of its operations. The process of quantification was conducted with reference to the guidelines compiled by the Environmental Protection Department and the Electrical and Mechanical Services Department of Hong Kong as well as international standards such as The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, which have a significant impact on the Group.

The Group realises distanced travel is critical in triggering and worsening climate change. The Group encourages employees to be environmentally-responsible citizens while commuting, such as taking public transport for cross-district travel or by walking if within walking distance. Also, employees shall prevent unnecessary business trips by liaising through electronic communication devices such as video conferencing, phone calls and telecommunication applications for remote communication. For any trips deemed necessary, the Group recommends employees to select accommodation near working sites and any public transport must come first as an option whenever available.

The main sources of carbon emission of the Group were electricity consumption and direct emissions from mobile combustion of company-owned vehicles. To address the main sources of carbon emissions, the Group will continue to assess, record and disclose its GHG emissions and other environmental data on an annual basis.

The Group continuously seeks ways to minimise the Group’s environmental footprint and improve its energy saving commitment, as well as reduce emissions, which include the following measures undertaken by the Group:

- communicating the importance of environmental issues to the Group’s employees;
- purchasing environmentally-friendly products and favouring products with reputable certifications or labels; and
- encouraging the use of public transportation to reduce the Group’s employees’ local travel impact.

Currently, the Group has not set any target on the reduction of emission as this factor is easily affected by the volume and method of production of the Factories. The Group will perpetually adjust its production plan to satisfy its customers’ orders on one hand and maximise the efficiency of utilities and the consumption ratio of other resources on the other, having regard to the importance of sound environmental management practices and sustainable business operations.

During the Reporting Year, the Group complied with laws and regulations related to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste that have a significant impact on the Company, including but not limited to Law on Environmental Protection and Natural Resources Management in Cambodia, Law on Solid Wastes Pollution Prevention and Control in the PRC and the Waste Disposal Ordinance (Chapter 354 of the Laws of Hong Kong) in Hong Kong. There were no cases of non-compliance in relation to air and GHG emissions, discharges into water or onto land, and generation of hazardous or non-hazardous waste.

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PROTECTING THE ENVIRONMENT (CONTINUED)

A2. Use of Resources

A core component of maintaining sustainable development is to effectively manage our use of resources so that the well-being of future generations is not endangered. Our Environmental Protection Policy Statement sets out our commitment to optimise the use of energy, paper and water.

The Group pledges to:

Adopt the principles of reduce, reuse and recycle to increase the consumption efficiency of energy, paper, water and other resources in its operation

Nurture the culture of environmental protection within the Group to increase the environmental awareness of staff

Formulate achievable and measurable goals with regard to environmental protection

Maintain continuous communication with staff with regard to environmental protection policies

Review the implementation of the Environmental Protection Policy Statement regularly to ensure effective execution

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PROTECTING THE ENVIRONMENT (CONTINUED)

A2. Use of Resources (Continued)

The Group has adopted a series of measures which allows us to effectively manage our use of resources:

Type	Measures
Energy	Lighting • Switch off lights in public areas (such as reception, pantry, washroom and passageways) during low traffic hours (such as lunch and non-working hours) • Install an energy-efficient lighting system (such as replacing incandescent light bulbs or quartz lights with LED lights or energy-saving light bulbs) Air-conditioner • Set the air-conditioning temperature between 24 and 26 degrees Celsius • Switch off some air-conditioners during low traffic hours (such as lunch and non-working hours) Computer • Set the brightness of the display monitor to an appropriate level • Activate the standby or hibernation mode to let the display monitor automatically switch off or enter power-saving mode when left idle for prolonged periods
Paper	• Use paper of lower weight • Adjust printer settings to double-sided printing • Adopt electronic communications and filing
Water	• Implement a water recycling program



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PROTECTING THE ENVIRONMENT (CONTINUED)

A2. Use of Resources (Continued)

The electricity we use is mainly generated from coal in Cambodia and the PRC. Although the Group does not have any option to choose the source for the production of energy, we have put effort into improving our production efficiency and, in return, are able to indirectly reduce the GHG intensity. For example, staff are reminded to switch off lights and equipment after work, during lunch breaks or when not in the office and wherever possible. Energy-efficient office equipment is always preferred when making purchase decisions.

Our operational activities do not generate any hazardous waste. The Group strives to reduce the amount of non-hazardous waste generated and strengthen the environmental awareness of employees by various waste reduction measures such as encouraging the use of paper in an effective and efficient manner by printing or photocopying on both sides of the paper and promoting electronic communications.

The main businesses of the Group are manufacturing and trading of handbags, which do not rely heavily on water resources and the Group does not have any issue in sourcing water that is fit for purpose. However, as the Group is aware of the importance of water resources on the Earth's environment, we closely monitor water usage and post water conservation signs in the Factories and head office to raise awareness on saving water. Due to its business nature, the Group does not use or discharge a significant amount of water.

Except for adopting a series of measures which allows us to effectively manage our resources, the Group has not set any target on energy use efficiency or water efficiency as this factor is easily affected by the volume and method of production of the Factories. The Group will perpetually adjust its production plan to satisfy its customers' orders on one hand and maximise the efficiency of utilities and the consumption ratio of other resources on the other, having regard to the importance of sound environmental management practices and sustainable business operations.

During the Reporting Year, we have ensured that our operation and facilities are in accordance with our Environmental Protection Policy Statement to reduce our environmental impact.

A3. The Environment and Natural Resources

While the nature of office operations has a limited impact on the environment and natural resources, the Group understands its responsibility to minimize its operational negative impact on the environment to the greatest extent possible in achieving sustainable development, thereby creating long-term value for stakeholders and the community. The Group strives to adopt industry best practices aimed at reducing natural resource consumption and implementing effective emission management to mitigate its activities' environmental impact. The Group conducts regular assessments of environmental risks associated with its operations and takes preventive measures to mitigate these risks, ensuring compliance with relevant laws and regulations. Relevant measures taken by the Group have been mentioned in Aspects A1 and A2.



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PROTECTING THE ENVIRONMENT (CONTINUED)

A3. The Environment and Natural Resources (Continued)

We adopt the 3R concept of “reduce, reuse and recycle”. Green reminders are communicated to our employees to cultivate their awareness of environmental protection in our daily operations, with details as follows:

Reduce: encouraging staff to read electronic files instead of printing out documents to create a paperless office.

Reuse: positioning collection boxes next to printers or photocopying machines for recycling paper and encouraging employees to use both sides for draft print-outs. Paper boxes are also reused for storage purposes.

Recycle: used ink and toner cartridges from printers and photocopiers and other electronic wastes are collected for recycling. Other than paper-saving measures, we also use PEFC-certified paper, which is from sustainably-managed forests and recycled and controlled sources.

Within the Factories, the Environmental, Safety and Health (ESH) Committee established by the Group oversees the policies concerning environmental matters and manages environmental-related issues. An environmental risk assessment is also carried out on the Factories to identify potential hazards and corresponding improvement plan to prevent or mitigate the hazards.

We have measures in place to enhance the amount of energy saved. At the head office, we encourage the use of electronic devices in our daily operations, set the air conditioning temperatures at an environmentally-friendly level, switch off all lighting and air-conditioning if not in use, and install motion-sensor lighting where applicable to avoid energy wastage.

Currently, the Group has not set any target on the reduction of non-hazardous waste as this factor is easily affected by the volume and method of production of the Factories. The Group will perpetually adjust its production plan to satisfy its customers’ orders on one hand and maximise the efficiency of utilities and the consumption ratio of other resources on the other, having regard to the importance of sound environmental management practices and sustainable business operations.

The Group did not produce any hazardous waste in the Factories during the Reporting Year. In addition, most of our non-hazardous wastes are collected and recycled or sold to third parties for other uses.

A4. Climate Change

The world is collectively facing the ongoing challenge of climate change. In order to deal with the extreme weather conditions and natural disasters brought about by climate change, the Group has established a natural disaster emergency plan in accordance with relevant laws and regulations of the relevant jurisdictions where it operates. As the Factories operate in Cambodia and the PRC, the Group has identified flooding as the major threat. As such the Group has developed mitigation measures to reduce the adverse impact caused by floods on employees and properties. For instance, the Group strictly adheres to the relevant management measures and requires the management personnel to set a good example for employees, with an aim to safeguard the safety of employees and reduce property losses. The Group has also purchased sufficient insurance coverage to transfer possible losses caused by natural disasters and reduce the risk of casualties and property losses.



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EMPLOYMENT AND LABOUR PRACTICES

As a caring and responsible employer, the Group is committed to providing a respectful environment, a sense of belonging in the workplace and cultivating a healthy and safe working culture and is invested in securing and nurturing talents. Our Employment and Labour Policy Statement sets out the Group's aim of building a workplace that is free from discrimination and harassment and also emphasises the Group's commitment to diversity, health and safety.

B1. Employment

Employees are the engine of value creation for the business of Company. This drives the Group to diligently uphold an engaging, harmonious, fair and safe working environment to support the professional and personal development of its employees. The Group strictly follows the Employment Ordinance (Chapter 57 of the Laws of Hong Kong) in Hong Kong (the “**Employment Ordinance**”) and relevant regulations in Cambodia and the PRC.

Recruitment and Promotion

Fair and equal employment opportunities and recruitment procedures are adopted by the Group. All job vacancies must go through a thorough recruitment process including job applications, candidates' selection, interviews, approval and job offers.

The Group upholds a policy of equal opportunity in employment; we do not discriminate against any job applicants based on gender, age, disabilities, or ethnicity. We have a zero-tolerance policy towards any form of discrimination, including biases against race, gender, religion, national origin, physical or mental disabilities, age, sexual orientation and gender identity during the recruitment process and within the workplace. Every applicant that meets the job specifications will be considered for employment.

An employee's performance is reviewed in the form of an annual appraisal. Talented employees can be promoted or rotated to other positions in accordance with the appraisal result, as well as be eligible to attend relevant trainings to meet the Group's business needs and personal career development. Employee promotions are based solely on job performance, experience, and individual competencies, with no influence from other personal circumstances such as marital status or health condition. The Group places a high value on the work-life balance which is vital to our employees' overall well-being. Thus, the Group never forces employees to work overtime.

The Factories have also established the Grievance Policy to allow employees to express their concerns and ideas to its management through a suggestion box.



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EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B1. Employment (Continued)

Wages and Dismissal

As the Group endlessly strives for enhancement in respect of social responsibility, it is constantly looking to improve its remuneration packages and enhance the recruitment process. In return for the hard work of employees, the Group benchmarks salaries against industry norms on an annual basis to maintain a competitive remuneration package. The Group also complies with the relevant employment laws and regulations when dismissals take place.

Benefit and Welfare

Employees' working hours, rest periods, benefits and welfare, including medical insurance, overtime payment, retirement benefits through the Central Provident Fund plans in Cambodia and the PRC and the Mandatory Provident Fund scheme in Hong Kong, and statutory leave entitlement, must comply with relevant employment or labour laws and regulations. Employees of the Group are entitled to various statutory holidays and paid leave. The Group encourages employees to take sufficient rest to maintain a reasonably sound body and mind while maintaining a good work-life balance.

Above all, the Group is committed to being a family-friendly employer and has therefore adopted several family-oriented employment practices to enhance its employees' sense of belonging and achieve a suitable work-life balance. For instance, a five-day work-week is in practice in the Group. In addition, recreational activities such as annual dinners and a company trip were also arranged during the Reporting Year to enrich the life of employees, sharing warmth and happiness among colleagues and their family members.

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EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

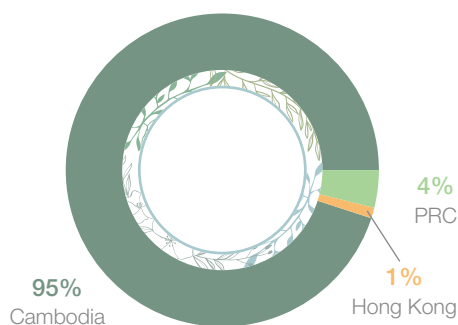
B1. Employment (Continued)

Benefit and Welfare (Continued)

The employee compositions are illustrated as follows:

Total Workforce

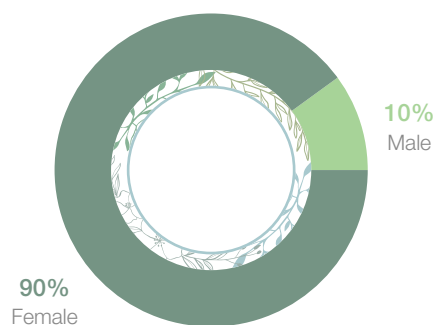
Location of Workforce



(2023/24 figures)

Location of Workforce at the end of the Reporting Year

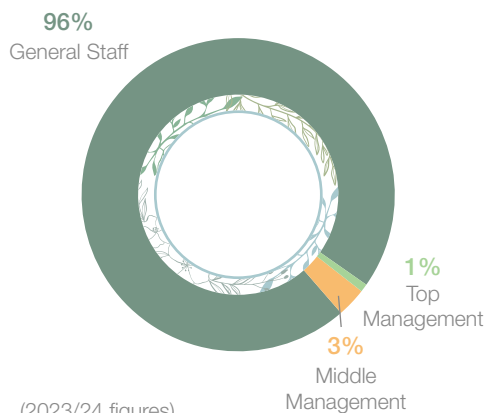
Employee Distribution by Gender



(2023/24 figures)

Employee Gender Distribution at the end of the Reporting Year

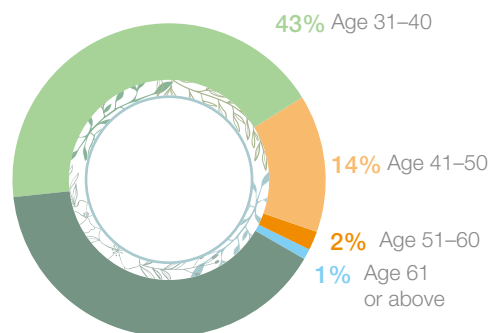
Employee Category



(2023/24 figures)

Employee Category at the end of the Reporting Year

Employee Distribution by Age Group



(2023/24 figures)

Age Distribution of Employees at the end of the Reporting Year

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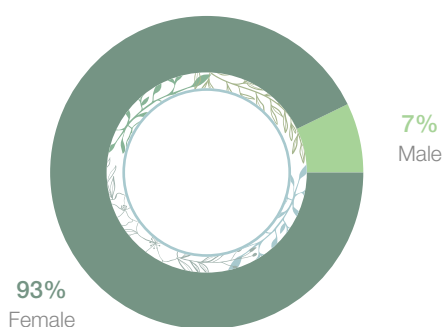
EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B1. Employment (Continued)

Benefit and Welfare (Continued)

Employee Turnover Rate

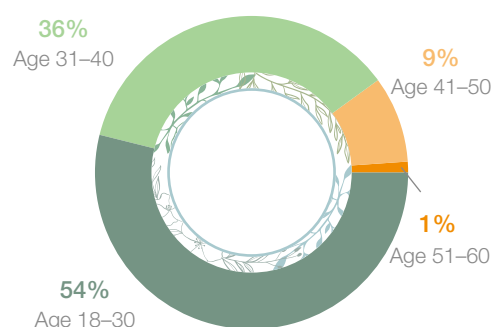
Employee Turnover Rate by Gender



(2023/24 figures)

Employee Turnover Rate by Gender during the Reporting Year

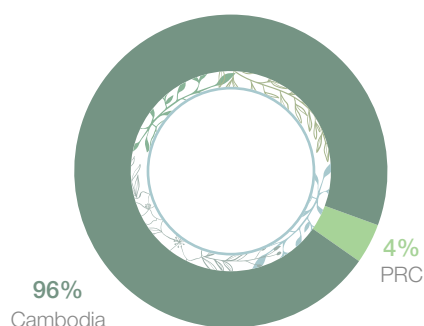
Employee Turnover Rate by Age Group



(2023/24 figures)

Employee Turnover Rate by Age Group during the Reporting Year

Employee Turnover Rate by Location



(2023/24 figures)

Employee Turnover Rate by Location during the Reporting Year

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EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B2. Health and Safety

The Group remains highly attentive to health and safety. Our Employment and Labour Policy Statement states the Group's commitment to maintaining a safe and healthy environment.

All employees have their safety targets appropriate for their position and a regular review is required to lessen safety hazards. To safeguard employees from occupational health hazards, proper equipment such as height-adjustable chairs with adjustable armrests and a tilting backrest is provided in the office. The Group ensures that the workplace has adequate lighting and ventilation systems, and is kept clean and tidy. Safety incidents, if any, will be reported to top management. All full-time employees in Hong Kong are entitled to a medical plan, covering out-patient clinical visits as well as dental check-ups.

In addition to offering suitable office equipment and a medical plan to take care of employees' physical health, the Group has also from time to time shared physical and mental health tips or reminders to employees via emails and informal communication and encourages employees to participate in numerous leisure and sports activities.

In the Factories, the Group has established the Occupational Safety and Health (OSH) Committee to oversee the implementation of and to monitor the OSH measures. The OSH Committee comprised of 11 sections, such as fabric, accessory, cutting, sewing, quality control and finishing. All department heads are responsible for the OSH matters in their respective areas and each group is responsible for reporting to an OSH officer or OSH manager.

Some key health and safety measures implemented are highlighted as follows:

Health and Safety Training	
Fire safety training	Top management team and all supervisors and workers' representatives, etc. attended fire safety training during the Reporting Year which covered: • Fire drill evacuation procedure and practice • Procedures for using fire extinguishers and fire hydrants • Emergency response plan
Personal protective equipment (PPE) training	The Factories' supervisors attended PPE training during the Reporting Year, which explained the different types of PPE and the correct way of wearing them

During the Reporting Year, we were not aware of any material occupational injuries or fatalities within the Group, and of any non-compliance with health and safety-related laws and regulations that would have significant impact on the Group within the reporting scope. Accordingly the Group did not encounter any lost days due to working injury during the Reporting Year.

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EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B2. Health and Safety (Continued)

Anti-pandemic Work

Since the outbreak of the novel coronavirus disease 2019 (“COVID-19”) which paralyzed the daily lives of consumers around the world, the Group has acted responsibly and undertook necessary precautionary and preventive measures across its production facilities in the fight against the COVID-19 outbreak. As at the date of this Report, most of our employees have received their vaccination.

We strictly follow the guidelines for prevention and treatment of the pandemic issued by the relevant local governments, actively implement anti-pandemic measures, formulate anti-pandemic plans following resumption of work, and fulfill our commitments to customers as scheduled under the premise of ensuring the safety and health of our employees.



Respond to the Call

Maintain internal and local pandemic assessment and investigation; carry out prevention and treatment of symptoms according to the regulations of the local government



Reserving Supplies

Ensure the amount of hand sanitizer and disinfectant in stock at any time is sufficient for at least one week; strict plan of the use and purchase of medical supplies (face masks, PPE, etc.)

B3. Development and Training

The Group believes that providing employee development opportunities to improve its employees' knowledge and skills can enhance their personal growth both intellectually and professionally. In accordance with our Employment and Labour Policy Statement, the Group approaches staff development and training from three directions:



Invest resources (such as allocation of budget) on staff training and career development



Provide adequate training opportunities to enhance staff's knowledge and skills



Improve the employment system continuously to provide an ideal environment for staff career development

Environmental, Social and Governance Report 2023/24

EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

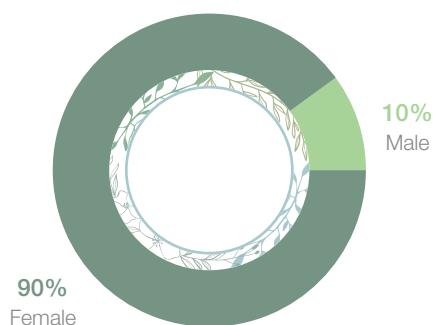
B3. Development and Training (Continued)

To encourage and assist employees in developing their potential, training resources are planned and training programs are developed and implemented to ensure employees receive relevant training and professional development, so that they are better equipped and as a result be able to increase efficiency which is favourable to the long-term development of the Group. Training programs are classified into two types according to the target and purpose: internal training and external training. At our head office, the Group organises regular seminars and workshops. The Group supports staff training programs by granting time-off and reimbursements.

The Factories provide training regarding fire safety, personal protective equipment, and orientation for new workers. The Factories also provide on-the-job training, including knowledge on safety measures for current staff. For staff who perform special duties, they are trained regularly; other staff who work in finance, human resources or those requiring certain technical skills will receive specific training in relation to their job duties.

The Group will continue to review and update its development and training measures to ensure effective execution of its training plan.

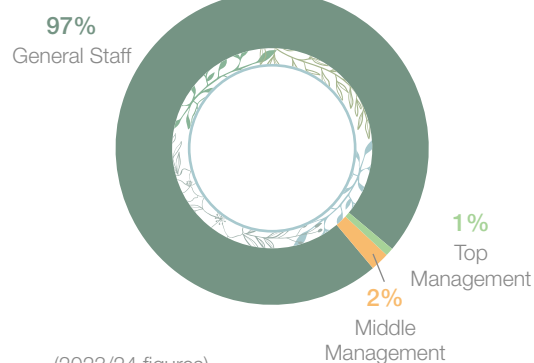
Percentage of Employees
Trained by Gender



(2023/24 figures)

Percentage of Employees Trained by Gender during the Reporting Year

Percentage of Employees
Trained by Employee Category



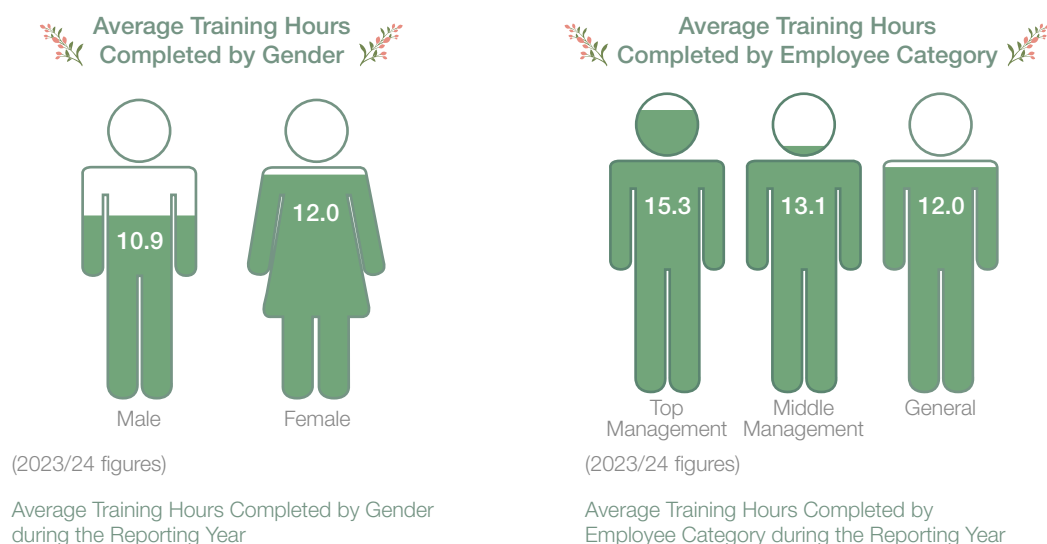
(2023/24 figures)

Percentage of Employees Trained by Employee Category during the Reporting Year

Environmental, Social and Governance Report 2023/24

EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B3. Development and Training (Continued)



B4. Labour Standards

We value our staff greatly as they are an important asset of the Group. The Group provides equal opportunity to all of its employees. Staff are assessed by their performance and working experience regardless of age, marital status, race, religious, nationality or gender etc. The Group strives to build a healthy working environment with equal opportunities to protect employees' rights and their benefits. The laws and regulations that are directly related to and which have a significant impact on the Group include, but may not be limited to, the following:

- Hong Kong:
 - Employment Ordinance
- Cambodia:
 - Child Labour Policy
 - Non-Prison Labour Policy
 - Labour Law
- PRC:
 - Labour Law
 - Labour Contract Law

The Group strictly prohibits the use of child labour and forced labour. Our Employment and Labour Policy Statement sets out the Group's approach to employment issues.

At the Group's factory in Cambodia, the Child Labour Policy and Non-Prison Labour Policy are in place to prevent child labour and forced labour respectively. The Factories' Overtime Policy ensures that staff will be consulted for any overtime work arrangement.

To prevent child labour, job applicants' identification documents are verified and carefully inspected to ensure that they are legally employable. If forced labour or child labour is discovered, the Group will immediately investigate the incident thoroughly. For departing employees, an exit interview will be conducted by human resource personnel to understand the reason(s) for leaving and make further improvements to minimise future employee turnover.



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EMPLOYMENT AND LABOUR PRACTICES (CONTINUED)

B4. Labour Standards (Continued)

The Group complies with, among others, the Labour Law in Cambodia and the PRC, the Employment Ordinance, and the Occupational Safety and Health Ordinance (Chapter 509 of the Laws of Hong Kong) in Hong Kong.

During the Reporting Year, the Group had no material violation of any of the above ordinances or regulations which have or may lead to investigation and the Group had complied with the relevant employment laws and regulations that have a significant impact on the Company relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunities, diversity, anti-discrimination, other benefits and welfare, and preventing child and forced labor.

OPERATING PRACTICES

The Group abides by laws and regulations that apply to its sites of operation and has formulated the Supply Chain Management, Product Responsibility and Anti-corruption Policy Statement in order to manage environmental and social risks in its daily operations.

B5. Supply Chain Management

Supply chain management is one of the key areas of our business, which includes managing environmental and social risks in the supply chain.

The main materials and components of handbags and packaging materials, including Polyurethane (PU) and Polyvinyl Chloride (PVC) materials, are provided by our suppliers to fulfil our specific requirements and comply with relevant environmental laws and regulations. We have also established quality control procedures to safeguard the quality of these materials.

We procure products based upon specification, quality, price and applicable environmental considerations. For all suppliers, we regularly visit their production facilities to witness their operations and to check against our required specifications of the products.

We are impartial in our selection of suppliers. Our supply chain management policies and procedures include assessment, selection, approval, procurement and performance evaluation. Performance evaluation is based on capacity, delivery accuracy and punctuality, service, environmental protection and social responsibilities.

The Group also required its suppliers and contractors to implement our Child Labour Policy. We will closely monitor such compliance with our Child Labour Policy through our regular site visits to their production facilities. The Group will cease business relationships with any suppliers and contractors who use child labour in their factories.

During the Reporting Year, the Group had a total of 298 suppliers from the PRC and 21 suppliers from Cambodia.

Green Procurement

The Group has ethical and environmental expectations for delivering goods and services. During the Reporting Year, the Group continued to work with its customers, partners and suppliers to further enhance its sustainability by focusing on managing risks and improving performance in the supply chain, adopting appropriate standards and best practices, and providing sustainable design, manufacturing, product and packaging options. In light of this, the Group has formulated relevant policies and measures, including a policy that gives priority to the procurement of green products, such as furniture made with chipboard, photocopiers and printers with energy-efficiency labels, recyclable laser printer cartridges and recycled paper folders.

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OPERATING PRACTICES (CONTINUED)

B5. Supply Chain Management (Continued)

Green Procurement (Continued)

The Group is concerned about the environmental and social risks in the supply chain. It regularly reviews the updates to supply chain-related policies and regulations in the regions it operates to identify potential risks. The Group also communicates with internal and external stakeholders to understand the environmental and social risks associated with its supply chain. Suppliers' environmental and social performance is taken into account during the supplier selection process. For example, priority is given to suppliers with relevant environmental and social certifications of environmental protection, energy management, social responsibility and safety management. In addition, the Group's procurement processes are subject to various customer-imposed guidelines on safety, health, environmental and human rights to reduce the environmental and social risks involved in its manufacturing operations. Many of the raw material suppliers are designated and have been acknowledged by the Group's customers in terms of their performance in environmental and social governance.

B6. Product Responsibility

The Group values each client and strives to continuously improve its products and services. The Group pledges to:



To ensure the highest standards of quality and integrity in its products and operations in the Factories, the Group conducted assessments of its security practices both internally and with respect to its supply chain. The Group requires its supply chain partners to comply with the security requirements, including physical security, access controls, procedural security, personnel security and training awareness.

The Group's Quality Manual sets out product quality inspection procedures at different stages of the production cycle. The Customer Complaint Policy states the procedures in handling complaints regarding product quality from clients. Internal communication is emphasised as a means to maintaining consistent quality and client satisfaction.

During the Reporting Year, the Group complied with laws and regulations relating to product responsibility, including but not limited to the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong) in Hong Kong. There were no cases of non-compliance in relation to health and safety, advertising, labelling and privacy matters by the Group during the Reporting Year.

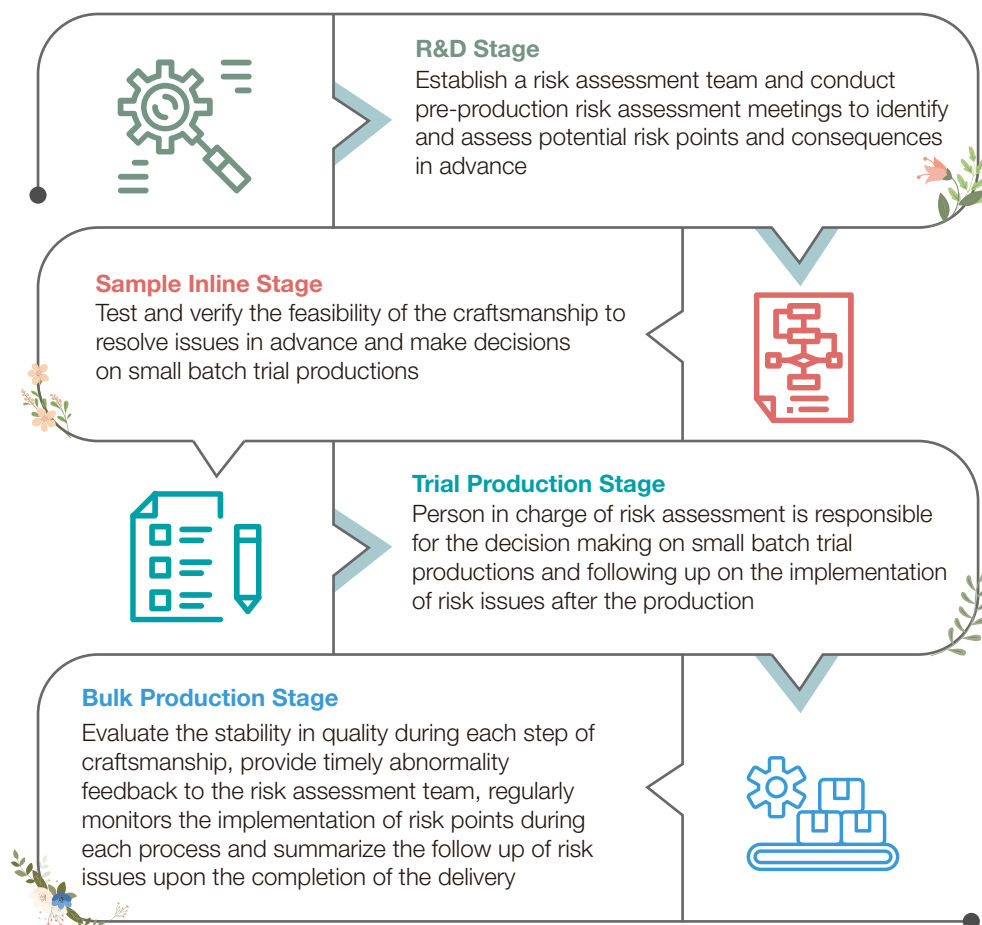
Environmental, Social and Governance Report 2023/24

OPERATING PRACTICES (CONTINUED)

B6. Product Responsibility (Continued)

Risk Assessment system

We have implemented the following risk assessment system and constantly refined the total risk management and control mechanism. Through special-topic training and learning and exchanges activities, we have enhanced the risk consciousness and risk prevention capability of employees, so as to comprehensively guarantee healthy and steady corporate operations.





Environmental, Social and Governance Report 2023/24

OPERATING PRACTICES (CONTINUED)

B6. Product Responsibility (Continued)

Delivering Quality Products and Services

The Group is committed to providing high-quality products and services and guarantees that they are in line with industry standards and sustainability requirements. The Group also strives to meet higher standards at all times. As such, the Group has established appropriate internal policies and procedures for the production and sales of products to ensure compliance with all applicable laws and regulations. Meanwhile, on-site quality control personnel are also arranged by customers to inspect the quality of finished products. In case of any non-conforming products reported by our customers, the Group will recall them based on the procedures requested by customers and carry out corresponding measures of redress to minimize the impact caused and customers' losses.

During the Reporting Year, there were no products sold or shipped which have been subject to recalls due to safety and health.

Internal Quality Appraisal

The Group has implemented a comprehensive internal review system. All staff shall participate in product quality management and has established an internal audit team. Through a combination of monthly non-periodic internal reviews and cross reviews, the Group seeks to review the execution of each manufacturing process and production stage, and promote standardisation of the entire process. Based on the inadequacies identified during internal interviews, follow-up measures will be implemented in a timely manner, and we will keep improving and optimising the production process to achieve continuous improvement on product quality and appropriately update our quality data.

Analysis and Handling of Defective Products

Upon inspection, if the quality of finished products does not meet the requirements, such products will be classified as defective products to prevent them from being mixed into qualified products and despatched to the market. For products returned by consumers, we will immediately set up a dedicated team to investigate the reasons for return, and agree on appropriate settlement according to our standard mechanism to protect consumers' rights and protect the reputation of the Group from damage. The Group's quality management department regularly summarises information on defective products, discusses continuous improvement measures with the Group's technical team, and has dedicated personnel to follow up and monitor the improvement results.

During the Reporting Year, the Group did not receive any material or substantiated complaints relating to any recall of a whole batch of products for health and safety reasons.

Protecting Legal Rights

The Group cherishes its business cooperation and relationship with its customers and strives to fulfill its commitments to protect the legitimate rights and interests of itself and those of its customers. We pay particular attention to our partners' requirements for suppliers' environmental and social responsibility and implement the concepts of compliant operation, environmental protection, and transparent disclosure. We also cooperate with customers in factory inspections proactively to meet the customers' needs and work together with them to build a sustainable industrial chain.



Environmental, Social and Governance Report 2023/24

OPERATING PRACTICES (CONTINUED)

B6. Product Responsibility (Continued)

Intellectual Property and Brand Protection

We undertake not to produce and sell products that infringe intellectual property rights, and to protect our customers' brand creativity and commercial interests. For similar brands with strong similarities that may have competing products, we would implement physical and personnel isolation for production and operation and timely destroy the materials that contain any sensitive customer information and excess production materials printed with the customer's brand or design.

During the Reporting Year, there were no brand security incidents such as theft, illegal entry, and information leakage involving the Group.

Data Privacy

The Group has its own data privacy policy to protect customer privacy. The Group has formulated a policy that outlines how the Group maintains and uses such data to safeguard the privacy of personal data it holds. All confidential data related to the Group's business and customer information is securely protected and for internal use only. Disclosure of confidential information to third parties is strictly prohibited. The Group will regularly review the relevant policies and procedures to ensure their effectiveness.

B7. Anti-corruption

Operating with honesty, integrity and fairness has always been essential to the core of our business. We prohibit employees from receiving any advantages offered by customers, suppliers, colleagues or other parties during the course of their employment, and prohibit any activities involving conflicts of interest, bribery, extortion, fraud and money laundering.

The Group has included anti-corruption terms in its Staff Handbook, which lays out the Group's expectation and guiding provisions on codes of conduct, to ensure clear communication. The Group's anti-corruption working group is responsible for the implementation and monitoring of anti-corruption measures.

In the Factories, the Group has established the Anti-Corruption/Bribery Procedures to ensure the Group and all business partners follow the anti-corruption principles whilst conducting business.

The anti-corruption working group also conducted anti-corruption training during the Reporting Year to strengthen the knowledge of staff members in relation to bribery, extortion, fraud, money laundering and other illegal activities in order to emphasise correct values and strengthen the ability of the staff to identify and distinguish between legal and illegal, honest and dishonest, and moral and immoral acts.



Environmental, Social and Governance Report 2023/24

OPERATING PRACTICES (CONTINUED)

B7. Anti-corruption (Continued)

During the Reporting Year, there were no significant changes to the illegal acts and related enforcement and monitoring measures formulated by the Group. Major measures are as follows:

- setting up a designated reporting telephone number and email address as channels for reporting actual or suspected embezzlement cases, reports which the internal control department is responsible for accepting, retaining and handling;
- the anti-corruption working group may carry out random checks on work procedures and results of the departments which engaged in economic activities;
- the finance department regularly examines economic activities and delivers information on suspected cases of embezzlement to the anti-corruption working group for investigation; and
- for any staff who engages in embezzlement whether or not amounting to a criminal offence, the anti-corruption working group will recommend the management of the Company to impose corresponding internal administrative disciplinary punishment according to its Staff Handbook, and, should the staff member possibly be in violation of the law, the anti-corruption working group will transfer the case to the relevant authorities.

The Group has established a whistle-blowing policy which ensures that any internal or external stakeholder can raise any issue. To ensure good corporate governance practices, we have established the Audit Committee of the Board to monitor the financial and internal control processes of the Group which will review the Group's whistle-blowing policy on a regular basis. We have also engaged an external legal advisor and an independent auditor to provide opinions on financial reports and other legal and compliance matters. In case of any matters noted by the employees or any stakeholders of the Company which do not comply with the Group's employee code of conduct, they can raise their concerns with the chairman of the Audit Committee directly through email.

The Group abides by relevant anti-corruption laws and regulations, including but not limited to the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong) in Hong Kong. During the Reporting Year, the Group was not aware of any material non-compliance with relevant laws and regulations of bribery, extortion, fraud and money laundering that had or would have a significant impact on the Group.

During the Reporting Year, there were no concluded legal cases regarding corrupt practices brought against the Group or its employees.



Environmental, Social and Governance Report 2023/24

OPERATING PRACTICES (CONTINUED)

B8. Community Investment

The Group is keen on supporting communities and fulfilling the expectations of various stakeholders and the communities in jurisdictions where it operates. The Group's Community Investment Policy illustrates its commitment to the community, especially in three main areas:

- paying particular attention to social issues and events to understand public expectations of the Group;
- supporting plans and activities that can positively impact the society; and
- ensuring continuous effective communication with members of the community.

Its commitment gives the Group advantages in understanding and considering the needs of the communities through organising various types of social activities. The Group also deems community investment neither the sole responsibility of employees nor management, but a responsibility of both management and employees.

While focusing on its business operations, the Group has also continued to fulfill its social responsibilities by contributing to the community in various ways. The Group spares no effort in participating in public welfare activities to help those in need in the communities in jurisdictions where it operates. To offer assistance to the needy, charitable and other donation made by the Group during the Reporting Year amounted to HK\$136,000 for supporting the infrastructure and development of the community.

Labour Needs

The Group endeavours to recruit more residents as workers not only to support the expansion of the Group's business but also to support local labour markets.

Social Activities

The Group is committed to fostering harmonious relationships with the communities in jurisdictions where it operates, and has consistently maintained its commitment to return to the society and endeavours to provide long-lasting benefits to its stakeholders. The Group recognises that for the Group's long-term development, community participation is important. Therefore, the Group has always encouraged its employees to participate in charitable activities and contribute to the community, whether financially by making a donation or non-financially such as through voluntary services.

Environmental, Social and Governance Report 2023/24

ESG REPORTING GUIDE CONTENT INDEX

Material Aspect	Content	Data of this year	Data of last year	Page Index
A. Environmental				
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.	–	–	6–7
A1.1	The types of emissions and respective emissions data Nitrogen oxides (NO _x) (kilogram) Sulphur oxides (SO _x) (kilogram) Respirable suspended particles (RSP) (kilogram)	2,214 109 103	1,829 90 85	– – –
A1.2	Greenhouse gas emissions in total (tonnes CO ₂ -e) Direct emissions (tonnes CO ₂ -e) Energy indirect emissions (tonnes CO ₂ -e) Intensity of greenhouse gas emissions (tonnes CO ₂ -e/thousand handbags sold)	1,635 133 1,502 0.201	1,358 103 1,255 0.249	– – – –
A1.3	Total hazardous waste produced (tonnes) Intensity of total hazardous waste produced (tonnes/square metre)	– –	– –	– –
A1.4	Total non-hazardous waste produced (tonnes) Intensity of non-hazardous waste produced (tonnes/square metre)	638 0.010	393 0.006	– –
A1.5	Description of measures to mitigate emissions and results achieved	–	–	6–7
A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved	–	–	6–7

Environmental, Social and Governance Report 2023/24

ESG REPORTING GUIDE CONTENT INDEX (CONTINUED)

Material Aspect	Content	Data of this year	Data of last year	Page Index
A2 Use of Resources				
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	–	–	8–10
A2.1	Direct and/or indirect energy consumption by type			
	Total energy consumption (MWh)	3,364	2,780	–
	Direct energy consumption (MWh)	522	406	–
	Indirect energy consumption (MWh)	2,842	2,374	–
	Energy intensity (MWh/square metre)	0.053	0.044	–
A2.2	Water consumption in total (cubic metre)	56,177	43,838	–
	Water intensity (cubic metre/square metre)	0.894	0.698	–
A2.3	Description of energy use efficiency initiatives and results achieved	–	–	8–10
A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved	–	–	10
A2.5	Total packaging material used for finished products (tonnes)			
	Packaging material intensity (tonnes/thousand handbags sold)	0.081	0.077	–
A3 The Environment and Natural Resources				
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	–	–	10–11
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	–	–	10–11
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.	–	–	11
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	–	–	11

Environmental, Social and Governance Report 2023/24

ESG REPORTING GUIDE CONTENT INDEX (CONTINUED)

Material Aspect	Content	Data of this year	Data of last year	Page Index
B. Social				
B1 Employment				
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	–	–	11–14
B1.1	Total workforce by gender, employment type, age group and geographical region	refer to chart	–	11–14
B1.2	Employee turnover rate by gender, age group and geographical region	refer to chart	–	11–14
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.	–	–	15–17
B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year	–	–	15–17
B2.2	Lost days due to work injury	–	–	15–17
B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored	–	–	15–17

Environmental, Social and Governance Report 2023/24

ESG REPORTING GUIDE CONTENT INDEX (CONTINUED)

Material Aspect	Content	Data of this year	Data of last year	Page Index
B3 Development and Training				
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	–	–	18–19
B3.1	The percentage of employees trained by gender and employee category	refer to chart	–	18–19
B3.2	The average training hours completed per employee by gender and employee category	refer to chart	–	18–19
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.	–	–	19–20
B4.1	Description of measures to review employment practices to avoid child and forced labour	–	–	19–20
B4.2	Description of steps taken to eliminate such practices when discovered	–	–	19–20
B5 Supply Chain Management				
General Disclosure	Policies on managing environmental and social risks of the supply chain.	–	–	20
B5.1	Number of suppliers by geographical region	–	–	20
B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored	–	–	20
B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored	–	–	20
B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored	–	–	20

Environmental, Social and Governance Report 2023/24

ESG REPORTING GUIDE CONTENT INDEX (CONTINUED)

Material Aspect	Content	Data of this year	Data of last year	Page Index
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.	–	–	21–24
B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	–	–	21–24
B6.2	Number of products and service related complaints received and how they are dealt with	–	–	21–24
B6.3	Description of practices relating to observing and protecting intellectual property rights	–	–	21–24
B6.4	Description of quality assurance process and recall procedures	–	–	21–24
B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored	–	–	21–24
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.	–	–	24–25
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	–	–	24–25
B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored	–	–	24–25
B7.3	Description of anti-corruption training provided to directors and staff	–	–	24–25

Environmental, Social and Governance Report 2023/24

ESG REPORTING GUIDE CONTENT INDEX (CONTINUED)

Material Aspect	Content	Data of this year	Data of last year	Page Index
<i>B8 Community Investment</i>				
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.	–	–	25–26
B8.1	Focus areas of contribution	–	–	25–26
B8.2	Resources contributed to the focus area	–	–	25–26