

2023

2024

ENVIRONMENTAL,  
SOCIAL AND  
GOVERNANCE REPORT  
環境、社會及管治報告

**DIMMI LIFE HOLDINGS LIMITED**  
迪米生活控股有限公司

Incorporated in the Cayman Island with limited liability  
於開曼群島註冊成立的有限責任公司

HKEX Stock Code 股份代號 : 1667



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## I. About the Report

In compliance with the requirements of Appendix C2 – Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) under the “Comply or Explain” provision, Dimmi Life Holdings Limited (the “Company”, together with its subsidiaries, collectively as the “Group”, “we”, “our”, or “us”) is pleased to present its Environmental, Social and Governance (“ESG”) Report for the financial year ended 31 March 2024 (“FY2023/2024” or the “year under review”).

### Reporting Boundary

This ESG Report covers the Group’s major business activities in the People’s Republic of China (“Mainland China”) and Hong Kong. The Group’s operations in Mainland China mainly include the development, production and marketing of intelligent consumer products in the personal care sector, while its Hong Kong operations include (i) building construction services; (ii) alteration, addition and fitting-out building services; and (iii) repairing and restoration of historic buildings. In FY2023/2024, the Group has newly incorporated two companies under its reporting boundary. Since both companies are mainly involved in office operations, their environmental performance are not significant, thus only relevant social data and information are included in this ESG Report.

Regarding the Group’s property development and investment business in Japan, since the annual revenue generated by it represents a relatively inconsequential fraction of the Group’s total annual revenue, it is deemed that the impact of this business segment on the Group’s overall annual ESG performance would also be immaterial. Therefore, in consideration of the principle of materiality, relevant performance will not be disclosed in this ESG Report.

Unless otherwise specified, the reporting period of this ESG Report is the financial year from 1 April 2023 to 31 March 2024. Please refer to the Corporate Governance Report integrated in the Annual Report 2023/2024 for the Group’s corporate governance practices.

### Reporting Principles

This ESG Report is prepared in accordance with the reporting principles set out in the ESG Reporting Guide, and the descriptions below summarise where the principles have been applied throughout the ESG Report.

#### Materiality

The Group applied the principle of materiality when identifying key ESG issues and their associated risks and opportunities. In FY2023/2024, the Group conducted an annual materiality assessment and invited its stakeholders to provide feedback on the Group’s sustainability performance through online surveys. The results are illustrated in the materiality matrix and more details can be found in the chapter **Stakeholder Engagement**.

#### Quantitative

The principle of quantitative is demonstrated by the presentation of the Group’s environmental and social performance in terms of various key performance indicators (“KPIs”) in the ESG Report. Calculation methods, assumptions and conversion factors used are specified under the corresponding performance tables.



## Balance

The Group is fully transparent on its outstanding achievements and rooms for improvement to portray a complete picture of its sustainability performance.

## Consistency

The Group adopts a set of consistent reporting framework, data collection tools and calculation methods that align with previous ESG Reports. This facilitates year-on-year comparisons and enable meaningful peer benchmarking. In case of any significant changes in disclosure, corresponding explanation will be made.

## Information Disclosure

The information in this ESG report was gathered from official documents and statistics of the Group, the integrated information of supervision, management approach and operating process in accordance with relevant policies, the internal quantitative and qualitative data through online questionnaires, and the sustainability practices of different business divisions of the Group. A complete content index is available at the end of the ESG report for readers' convenience to check its integrity.

## Access to this Report

This ESG Report is released online only, which is available at the Group's website ([www.dimmilife.com](http://www.dimmilife.com)) and the Stock Exchange's website ([www.hkexnews.hk](http://www.hkexnews.hk)). This Report has been prepared in both English and Chinese. Should there be any discrepancies between the two versions, the English version shall prevail.

## Opinions and Feedback

As the Group strives for excellence, opinions and feedback from readers and stakeholders are welcomed and highly valued. If you are in doubt or have any recommendation about the ESG Report, especially on topics listed as highly material issues to the Group, please share your views with the Group via:

Address: Unit 1701, 17/F, Office Tower 1, The Harbourfront, 18 Tak Fung Street, Kowloon East, Hong Kong

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Email: [general.hldgs@dimmilife.com](mailto:general.hldgs@dimmilife.com)

## II. Sustainability Management

### Governance Structure

The Board of Directors (the “Board”) has the ultimate responsibility of overseeing the Group’s ESG matters as the highest governance body. The Board is actively involved in the identification, evaluation and management of ESG-related risks and opportunities. They supervise and review the effectiveness of the Group’s ESG policies, ensuring the adequacy and efficiency of ESG risk management and internal control systems.

To effectively accomplish its ESG targets, the Group has established an ESG working group comprising of skilled professionals. This dedicated team is responsible for coordinating management strategies to address various environmental and social issues associated with the Group’s operations.

### ESG Management Approach and Strategy

#### Risk Management

Recognising the need to make informed decisions amid a volatile and uncertain environment, the Group acknowledges the significance of implementing a risk management plan (“RMP”). The Group believes that a robust risk management system not only provides a competitive advantage but also presents opportunities for value creation. Hence, the Group takes a proactive approach to addressing its sustainability risks, including those related to climate, through the implementation of the RMP.

The Board is responsible for identifying and assessing the risks arising from economic, social, political and regulatory factors, as well as investor and market expectations. The Board takes appropriate measures to mitigate these risks, ensuring that the Group operates sustainably and responsibly in alignment with its commitments.



To ensure ongoing oversight of the Group's risk management and internal control systems, the Board has established an accredited Audit Committee. The Audit Committee is responsible for reviewing the effectiveness of the systems at least twice a year. In addition, the management regularly reports to the Board and the Audit Committee on the risks and changes that the Group encounters, thus establishes internal control measures to manage and mitigate these risks effectively.

### Material ESG-related Issues

The Board employs a series of mechanisms to effectively assess, prioritise and manage the Group's material ESG-related issues. In addition to the internal review of risk management and internal control systems conducted by the Audit Committee, the Board engages in communication with both internal and external stakeholders through annual stakeholder engagement and materiality assessments. For more information on the Board's evaluation and prioritisation on the material ESG-related issues, please refer to the chapter **Stakeholder Engagement**.

### ESG-related Goals and Targets

The Board recognises that the Group's major ESG issues are the environmental impacts associated with its business operations. Hence, the Group has formulated a set of environmental goals and targets based on its historical environmental performance and nature of its business operations. To monitor the progress of these environmental targets, the Group engages external consultants to conduct an analysis of its environmental performance on a yearly basis. The findings of the analysis are then summarised and presented to the Board for review.

### III. Letter from the Board

Dear valued stakeholders,

On behalf of the Board, I am delighted to present our FY2023/2024 ESG Report, showcasing our advancements and accomplishments in sustainability over the past year. With our recent growth in the personal care industry, we remain steadfast in our commitment to developing and manufacturing our products sustainably, while prioritising the health and safety of our employees.

Throughout FY2023/2024, our dedication to sustainability remains unwavering, with a continuous focus on the ESG pillars. By fostering robust relationships with both our internal and external stakeholders, we have further solidified these connections and engaged external consultants to conduct a materiality assessment, which ensures that we address the concerns of all stakeholders. We highly value stakeholders' participation in the engagement surveys, as it aids us in identifying ESG-related risks and opportunities, and facilitates the objective development of action plans for enhanced ESG management.

We have introduced initiatives to minimise our environmental impact, such as sourcing sustainable raw materials and optimising operational processes to reduce waste in our personal care business. Meanwhile, we remain committed to greening our operations and managing climate risks. Various initiatives have been implemented to reduce our carbon footprint, including lowering energy consumption and raising environmental awareness among our staff. Recognising the significance of managing climate risks, we have conducted a climate risk assessment to identify potential risks and will develop strategies to mitigate them effectively.

We also recognise that a safe working environment is crucial in the construction industry, and we prioritise the safety of our employees above all. We provide adequate personal protective equipment and regular occupational health and safety training to minimise work-related injuries. Acknowledging our employees as our most important assets, we offer internal and external training opportunities to support their professional growth.

As a provider of building services and personal care products, we understand the substantial impact our operations have on the environment, people and community. Hence, we remain dedicated to enhancing our ESG performance. The Board is highly aware of these impacts and actively seeks to understand the Group's current context to make informed decisions that support our sustainability objectives.

Last but not least, we would like to express our deepest gratitude to our employees, business partners, and stakeholders for their unwavering support and valuable contributions. As we move forward, we will persistently refine our ESG goals and targets, continually striving to elevate our sustainability performance and make a positive impact on the world around us.

**Mr. Ge Zhang**

*Chairman*

Hong Kong, 31 July 2024

## IV. Stakeholder Engagement

The Group places a high value on the opinions of its stakeholders as they are influential in shaping its business transformation. To address the needs and concerns of both its internal and external stakeholders, and respond proactively with concrete actions, the Group has maintained effective dialogues with them through a variety of communication channels.

Stakeholders	Expectations and Concerns	Communication Channels
<b>Government and regulators</b>	<ul style="list-style-type: none"> <li>• Compliance with laws and regulations</li> <li>• Prevention of tax evasion</li> <li>• Support local social and economic development</li> <li>• Construction safety</li> <li>• Product safety</li> <li>• Anti-corruption</li> </ul>	<ul style="list-style-type: none"> <li>• Supervision on compliance</li> <li>• Routine reports and tax payments</li> <li>• On-site inspections</li> </ul>
<b>Shareholders and investors</b>	<ul style="list-style-type: none"> <li>• Investment returns</li> <li>• Corporate compliance</li> <li>• Information transparency and effective communication</li> </ul>	<ul style="list-style-type: none"> <li>• Publication of financial reports, announcements and circulars</li> <li>• General meetings</li> <li>• Email, telephone communication and corporate website</li> </ul>
<b>Suppliers and business partners</b>	<ul style="list-style-type: none"> <li>• Fair and open procurement</li> <li>• Sustainable supply chain</li> </ul>	<ul style="list-style-type: none"> <li>• Open tenders</li> <li>• Business meetings, supplier conferences, phone calls and on-site visits</li> <li>• Industry seminars and safety workshops</li> <li>• Email and circulars</li> </ul>
<b>Customers</b>	<ul style="list-style-type: none"> <li>• High-quality personal care products, construction projects and services</li> <li>• Performance of contracts</li> <li>• Operation with integrity</li> </ul>	<ul style="list-style-type: none"> <li>• Face-to-face communication with clients regularly</li> <li>• Perform contract assessment and progress control</li> </ul>
<b>Employees</b>	<ul style="list-style-type: none"> <li>• Employees' compensation and benefits</li> <li>• Career development</li> <li>• Occupational health and safety</li> </ul>	<ul style="list-style-type: none"> <li>• Training, seminars and team building activities</li> <li>• Regular performance reviews</li> <li>• Employee mailbox</li> </ul>
<b>Communities and the public</b>	<ul style="list-style-type: none"> <li>• Community involvement</li> <li>• Compliance with laws and regulations</li> <li>• Environmental protection awareness</li> <li>• Transparency and reliability</li> </ul>	<ul style="list-style-type: none"> <li>• Public welfare activities</li> <li>• Transparent disclosure in ESG Report and corporate website</li> </ul>



## Materiality Assessment

ESG risks and opportunities vary across companies with different backgrounds and concerns. Hence, the Group adopts a stepwise approach and performed an annual materiality assessment to identify and prioritise the major concerns and material ESG issues, which may impact both the stakeholders and the Group's operational performance.

The Group invited its stakeholders to participate in a materiality assessment conducted by a third-party agency as to ensure the objectivity of the evaluation. The results allow the Group to effectively assess, identify and monitor risks and opportunities, thus facilitating its development of suitable action plans to improve its ESG management.

### Step 1: Stakeholder Identification

The Group has identified its key stakeholders based on their level of influence over its business objectives and the degree to which they are impacted by the Group's activities. These stakeholders include both internal and external parties, such as the Group's general and managerial staff, as well as its suppliers. The selected stakeholders were invited to provide their perspectives on the Group's ESG issues in the context of the organisation's business development and strategies.

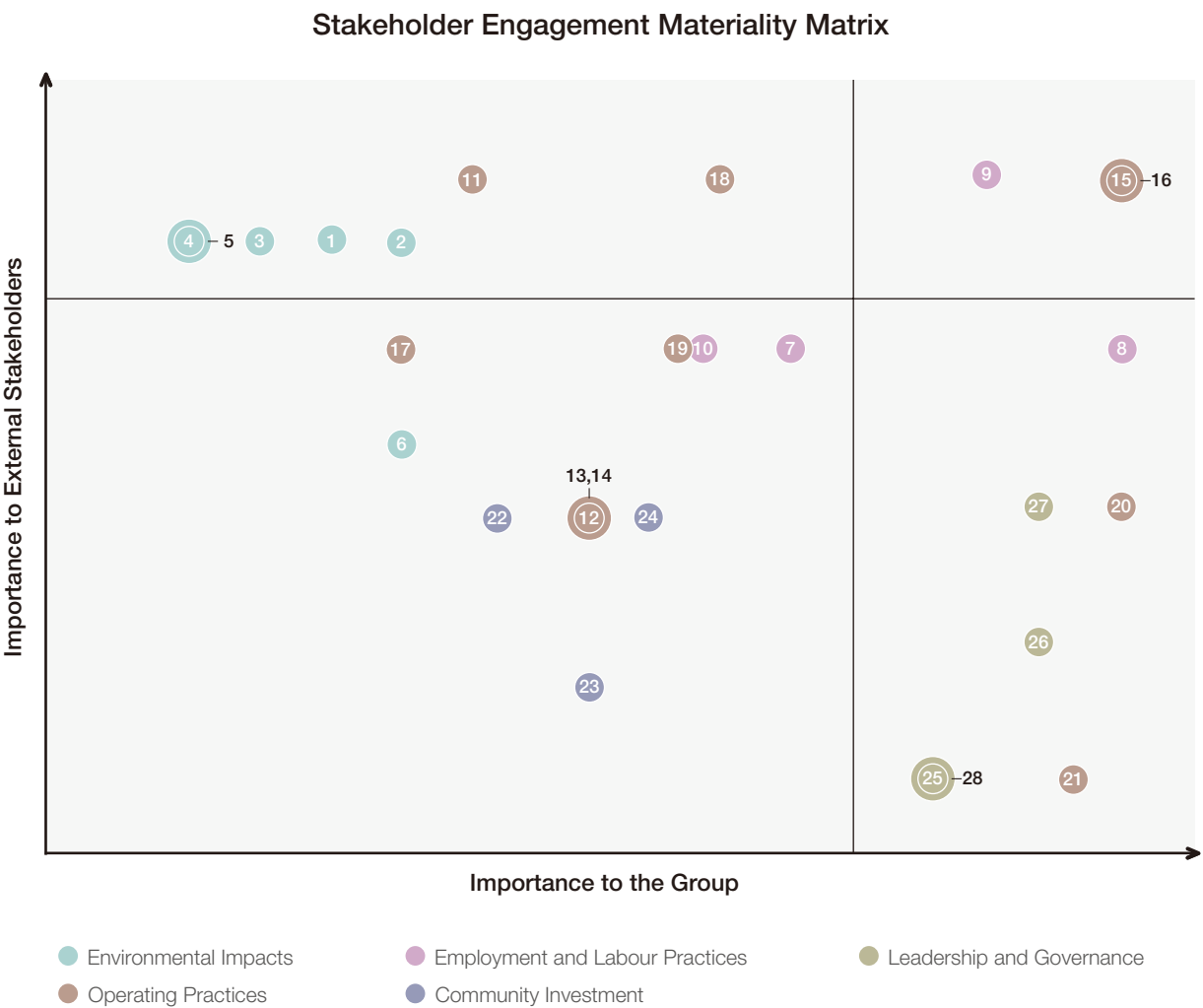
### Step 2: Internal Impact Assessment

An internal impact assessment was conducted to develop a list of 28 priority issues relevant to the Group's development strategy, industry trends, regulatory market requirements, as well as social responsibility disclosures standards and other key factors. These priority issues were then categorised into five main thematic areas, including environmental impacts, employment and labour practices, operating practices, community investment, and leadership and governance.

Environmental Impacts	1	GHG Emissions	2	Energy Management	3	Water and Wastewater Management
	4	Solid Waste Stewardship	5	Climate Change Mitigation and Adaptation	6	Renewable and Clean Energy
Employment and Labour Practices	7	Labour Practices	8	Employee Remuneration and Benefits	9	Occupational Health and Safety
	10	Employee Development and Training				
Operating Practices	11	Green Procurement	12	Engagement with Suppliers	13	Environmental and Social Risk Management of Supply Chain
	14	Supply Chain Resilience	15	Product/Service Quality and Safety	16	Customer Privacy and Data Security
	17	Marketing and Promotion	18	Intellectual Property Rights	19	Labelling Relating to Products/ Services
	20	Business Ethics and Anti-corruption	21	Internal Grievance Mechanism		
Community Investment	22	Participation in Philanthropy	23	Cultivation of Local Employment	24	Support of Local Economic Development
Leadership and Governance	25	Business Model Adaptation and Resilience to Environmental, Social, Political and Economic Risks and Opportunities	26	Management of the Legal & Regulatory Environment (regulation-compliance management)	27	Critical Incident Risk Responsiveness
	28	Systemic Risk Management (e.g. Financial Crisis)				

Step 3: Significance Investigation and Prioritisation

Selected key internal and external stakeholders were invited to participate in an online survey to share their perspectives on the aforementioned list of ESG issues. The Group has further enhanced the methodology of the materiality assessment by applying weightings to the ratings of the identified ESG issues, based on the preferences and concerns expressed by the engaged key stakeholders on the environmental, social and governance pillar. As a result, the scores of the issues were analysed, prioritised and formulated into the materiality matrix shown below.



### Step 4: Validation and Outcomes

According to the materiality matrix shown above, “Occupational Health and Safety”, “Product/Service Quality and Safety” and “Customer Privacy and Data Security” were identified as the ESG issues of greatest significance to the Group’s business operations. After classifying, documenting and validating the suggestions and expectations received from stakeholders, the results were presented to the Board for review and deliberation. The final outcomes will serve as a foundation for the Group to continuously monitor and enhance its progress in addressing the identified ESG issues, while a regular review with updates will be performed and disclosed in the ESG Report.

### Supporting the Sustainable Development Goals (“SDGs”)

The United Nations has established a set of 17 SDGs, aiming to achieve a sustainable world by 2030. Committed to contributing to this global initiative, the Group strives to minimising its potential negative impacts, both to position its business for a sustainable future and to align with the emerging policies and societal changes related to the SDGs.

While the Group recognises the equal importance of all 17 SDGs, it has adopted a proactive approach to identify areas where it can maximise its contributions, with reference to the SDG Compass. Through this strategic focus, the Group aims to make a meaningful and targeted impact towards achieving the SDGs, while integrating its business strategies with broader societal objectives.

#### SDG 3: Good Health and Well-being



As a provider of construction and engineering services in Hong Kong’s property development sector, and as a supplier of personal care products in Mainland China, the Group prioritises the health and safety of its employees and customers. The Group adheres to all relevant laws and regulations and has implemented robust measures, such as the Health and Safety Plan and regular safety training sessions, to enhance site safety awareness among workers.

The Group is committed to the well-being of its staff by offering essential care, including insurance, cool resting areas, and sufficient drinking water. Moreover, the Group upholds decent working conditions and strives to maintain a work-related injury rate below 17.5 per 1,000 workers, by implementing preventive measures against industrial accidents, as well as occupational and communicable diseases.

Further details about these measures are available in section **B.2. Health and Safety**.



## V. Environmental Sustainability

The Group recognises the importance of environmental protection, which has gained increasing global attention. Understanding how challenging it is to balance economic development and environmental preservation, the Group has prioritised the implementation of green operating practices and a respect for ecological boundaries.

By focusing on environmental sustainability in its operations, the Group aims to minimise its negative impact on the environment. This contributes to the global efforts to protect the Earth and safeguard the well-being of future generations.

This section primarily discloses the Group's policies and practices on emissions, use of resources, the environment and natural resources, as well as climate change in FY2023/2024. For more information on the quantitative data of the Group's emissions and use of resources, please refer to Tables E1 and E2 in **Appendix I**.

### A.1. Emissions

In FY2023/2024, the Group complied with the relevant environmental laws and regulations in its operating regions relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste, including but not limited to:

- Air Pollution Control Ordinance (Cap. 311 of the Laws of Hong Kong);
- Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong);
- Environmental Impact Assessment Ordinance (Cap. 499 of the Laws of Hong Kong);
- Environmental Protection Law of the People's Republic of China\*;
- Solid Waste Pollution Prevention and Control Law of the People's Republic of China\*;
- Marine Environmental Protection Law of the People's Republic of China\*;
- Law of the People's Republic of China on the Promotion of Clean Production\*;
- Measures for the Administration of Pollution Control of Electronic Information Products\*;
- Measures for the Administration of the Restricted Use of Hazardous Substances in Electrical and Electronic Products\*; and
- Discharge Standard of Water Pollutants for Electronic Industry (GB 39731-2020)\*.

\* Translation for identification purpose only.

## Air Emissions

The Group recognises that the daily operations of on-site machinery and vehicles used for business affairs and transportation are the primary contributors to its air emissions. To maintain a good environmental performance, the Group is committed to enhancing its employees' awareness of air emission control through educational seminars and the implementation of internal policies. Specifically, the Group has implemented several measures to control and reduce emissions from motor vehicles, including:

- Turning off idling vehicles to prevent excess air emissions from engines;
- Maintaining and repairing on-site vehicles regularly; and
- Encouraging the use of remote communication to reduce unnecessary travel.

Furthermore, specified measures for its construction sites have been implemented to further manage its air emissions, including volatile organic compounds:

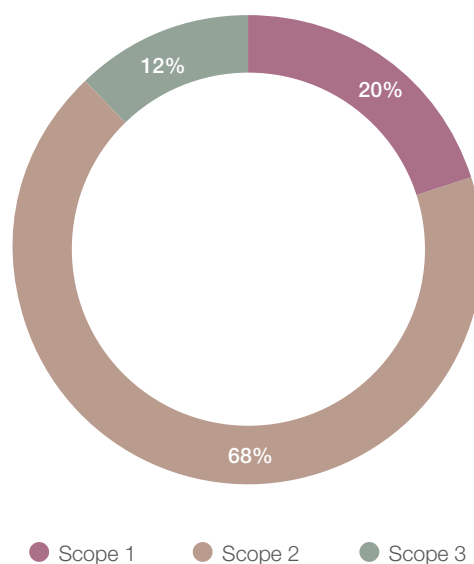
- Monitoring the use of vehicles and machinery on site to prevent spillages caused by fuel, lubrication or hydraulic system leaks;
- Using wet vacuum or wash down methods for cleaning concrete and working areas to minimise dust; and
- Prohibiting the use of mechanical equipment with excessive exhaust emissions.

## GHG Emissions

Given its business nature, the consumption of fossil fuels and electricity are inevitable in the Group's daily operations. Hence, the Group understands the influence of its operations on the environment and is highly aware of its crucial role in mitigating GHG emissions.

In FY2023/2024, the Group's GHG emissions remained similar with the previous reporting year, with a slight decrease of 3% in its Scope 1 emission. The Group has established and implemented a series of policies and actions in alignment with its commitment to conserving and reducing its GHG emissions. These policies and actions will be further described in **A.2. Use of Resources**.

**Distribution of the Group's GHG Emissions in FY2023/2024**



### Waste Management

In FY2023/2024, the Group generated non-hazardous solid waste and wastewater, as well as construction waste. No hazardous waste was generated. In particular, the construction waste reduced by over 80% due to an alternative waste management approach. To oversee and manage proper disposal of waste, the Group has established guidelines in adherence to applicable laws and regulations.

#### Solid Waste

The Group recognises that its operations inevitably generate construction waste, which requires proper handling. To address this, the Group develops a comprehensive waste management plan prior to the commencement of designated projects. This plan outlines the approaches and procedures for managing various types of waste from construction works. It also establishes arrangements for the storage and reduction of waste, in accordance with the Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong). Furthermore, the Group conducts a monthly waste audit to check waste skips and other receptacles. This allows the Group to monitor the amount of waste produced and ensure that sub-contractors comply with the relevant regulations.

During the year under review, the Group ensured that the treatment and disposal of construction waste was carried out in accordance with the relevant laws and standards, as well as following recommended industry practices. Specifically, the Group implemented the following measures:

- Placing common user disposal containers in both the construction and site establishment areas for collecting controlled waste (non-hazardous industrial or special waste);
- Posting notices to remind workers which materials can or cannot be disposed of through the common user disposal skips;
- Transporting construction waste, such as gravels, to designated landfills for proper disposal by qualified waste collectors; and
- Maintaining billing accounts with the Environmental Protection Department to pay for the disposal of construction waste, as per the Construction Waste Disposal Charging Scheme.

The solid waste generated from the Group's offices was mainly domestic and commercial waste. The Group has implemented several measures to achieve its target of reducing waste generated at source, including:

- Embedding the "3R principles – Reduce, Reuse and Recycle" into daily operations, such as encouraging employees to reuse office stationeries and promoting better classification of waste streams for recycling;
- Educating employees on resource conservation and waste reduction to raise their environmental awareness;
- Maintaining 100% recycling rate of used toner cartridges by collecting and returning them to recycling agents; and
- Monitoring the latest government's initiatives and policies related to waste management, waste reduction, and recycling campaigns, in order to allocate resources and formulate strategy in a timely manner.

### Wastewater

The Group's building business was the main source of construction sewage in FY2023/2024. Although the volume is relatively low, the Group has implemented various procedures to prevent water table and public sewer pollution:

- Establishing on-site wastewater treatment facilities for sewage treatment to comply with the Water Pollution Control Ordinance (WPCO) license prior to discharging;
- Strictly prohibiting the storage of polluting sources such as chemicals, oils, and solid wastes at the rainwater pipe network port; and
- Ensuring that the rainwater pipes are separated from the sewage pipes, enabling the direct discharge of rainwater without contamination.

Furthermore, the Group has implemented comprehensive measures to effectively manage on-site sewage generated from its operations. For instance, chemical waste is stored in secured containers with covers to prevent the ingress of rainwater and other liquids. The storage areas are also protected with sufficient embankment capacity to contain any potential spills. Also, trucks and heavy vehicles are not allowed to leave the site in wet and muddy conditions. They are required to undergo effective wheel washing in the designated washing bay, which is regularly maintained, and the silt is disposed of at approved disposal sites regularly.

Besides, licensed plumbers are engaged to treat domestic sewage at all construction sites, in order to meet the requirements of temporary sanitary and water supply. The domestic wastewater generated from the Group's offices is directly discharged into the buildings' sewage network and flushed through the municipal drainage systems.

Recognising that the amount of wastewater discharged is highly dependent on the amount of water used, the Group has adopted a series of water-saving measures, which will be further described in **A.2. Use of Resources**.

### Noise Management

The Group's noise emissions in FY2023/2024 primary stemmed from the operations of machinery and equipment during the construction process. In compliance with the Noise Control Ordinance (Cap. 400 of the Laws of Hong Kong), the Group only used specific equipment within the permitted operation periods. Moreover, the Group has installed several noise-reducing facilities to mitigate the effect of noise on the surrounding areas, in addition to optimising and improving construction processes to reduce unnecessary knocking and cutting works. Before using any equipment, inspection and maintenance must be conducted with reference to the permitted noise level. In the event of any identified noise control violations, the site staff and safety officers will immediately implement corrective actions to rectify the situation.



## A.2. Use of Resources

In FY2023/2024, the Group mainly consumed electricity, diesel, petrol, water, paper and various types of raw materials during its operations. No packaging materials were consumed due to the Group's business nature.

### Energy

With the aim to contribute to the transformation towards a zero-carbon economy, the Group recognises the paramount importance of improving energy efficiency. To reduce its energy-related emissions and demand for resources, the Group has implemented the following practices in its daily operations:

Electricity	Other liquid fuels – Diesel & Petrol
<ul style="list-style-type: none"> <li>Switching off electrical appliances that are not in use;</li> <li>Prioritising electric appliances and models with the Grade 1 energy efficiency label during procurement;</li> <li>Replacing energy-intensive equipment with energy-efficient models;</li> <li>Maintaining indoor temperature at an energy-efficient level of 24–26 degree Celsius; and</li> <li>Conducting regular maintenance on facilities and machinery to ensure optimal functioning.</li> </ul>	<ul style="list-style-type: none"> <li>Encouraging employees to take public transport instead of driving to work;</li> <li>Utilising electronic devices for online meetings to avoid unnecessary travelling;</li> <li>Replacing vehicles with electric powered ones gradually;</li> <li>Prioritising energy-efficient machinery on-site during procurement; and</li> <li>Abiding by requirements outlined in relevant environmental regulations and standards released by the Environmental Protection Department, such as controls and requirements of the Non-Road Mobile Machinery (NRMM) Regulation.</li> </ul>

In FY2023/2024, the Group's total energy consumption slightly decreased by 4%. In particular, its petrol consumption significantly dropped for 16% due to the reduction in transportation needs. Steadfastly committed to prioritising energy efficiency and resources conservation, the Group will continue to enhance its operational energy efficiency and further optimising its resource management system to sustain its positive performance.



### Water

The Group acknowledges the fundamental role of fresh water in sustaining healthy communities and natural ecosystems. It is also essential for cleaning and suppressing dust at the Group's construction sites. To promote responsible water stewardship, the Group has implemented the following measures at both its construction sites and offices to enhance overall water efficiency:

- Displaying "Saving Water Resource" posters in prominent locations to remind employees and workers on water conservation;
- Repairing dripping taps immediately to prevent further leakage;
- Conducting regular inspection and maintenance on water taps, pipelines and storage tanks; and
- Prioritising water-efficient equipment with Water Efficiency Labels during procurement.

In FY2023/2024, the Group did not face any issue in sourcing water that is fit for purpose.

### Paper

Paper is primarily used for administrative purposes in the Group's office in FY2023/2024. Committed to embedding sustainability into its operations, the Group has implemented the following eco-friendly approaches:

- Encouraging employees to reduce paper consumption through duplex printing and reusing waste paper;
- Embracing the "paperless office" concept by adopting electronic means for material sharing and internal administrative documentation;
- Setting printer quotas and password to limit unnecessary printing or photocopying by staff;
- Promoting the reuse of stationeries, including envelopes; and
- Encouraging minimal use of paper towels.

### Construction Raw Materials

Given the Group's business nature, the consumption of construction raw materials is unavoidable. Although the amount of consumption varies based on project scale and client preferences, the Group remains committed to actively managing its materials usage and enhancing operational efficiency throughout the construction process.

Furthermore, the Group has been introducing alternative materials that are more environmentally friendly. The Group also endeavours to persuade its clients to prioritise the use of green materials.

## A.3. The Environment and Natural Resources

Environmental sustainability is embedded into the core of the Group's business operations. Through the buildings, products, and services it provides, the Group recognises its responsibility to drive positive impacts within the communities it serves.

Having established ambitious goals to minimise its environmental footprint, the Group has carefully evaluated its impacts on the environmental and natural resources. The Group is pleased to report its continued excellence in environmental compliance in FY2023/2024.

### Green Operation

After conducting a comprehensive assessment of its impacts on the environment and natural resources, the Group has identified construction waste generation and disposal, noise emissions, as well as raw materials consumption as areas with relatively higher significance to its overall environmental performance.

To address these key concerns, the Group has implemented innovative and effective environmental measures as part of its daily operations, aiming to minimise its environmental footprint. For instance, the Group has established environmental management systems (EMS) at its operational sites, which are aligned with the requirements of the ISO 14001:2015 standard. The Group has maintained this certification since 2016.

### Green Production

Committed to promoting a green production concept that prioritises environmental sustainability in its operational activities, the Group has implemented measures to ensure that its final products meet the environmental protection requirements of the sales regions.

To this end, the Group has engaged a third-party organisation to inspect and verify that its products adhere to the required standards. By entrusting these inspections to an independent third-party, the Group can ensure the objectivity and credibility of the process, providing assurance that its products meet the applicable environmental protection standards.



### Green Office

For its personal care business operations in Mainland China, the Group has identified electricity, water, and paper as the primary resources consumed within its office activities. In response, the Group is dedicated to promoting a green office culture and improving employee awareness on resource conservation.

The office environment has been designed to maintain air conditioning temperatures and reduce unnecessary lighting consumption. Staff are also reminded to turn off computer monitors when not in use. Furthermore, the Group has encouraged water conservation by posting water-saving labels in office spaces, restrooms, and tea rooms, in order to raise employee awareness on environmental protection and increase participation in energy-saving activities.

Meanwhile, the Group encourages its staff to opt for green transport options, such as cycling or using public transportation, when commuting to and from work. In addition, the Administrative Department has been tasked with supervising the consumption of stationary, water, and paper in the offices. The Group strives to minimise its environmental impact and promote the efficient utilisation of resource through careful monitoring and management.

By adopting these green office principles, the Group is cultivating a more sustainable workplace culture that prioritises environmental responsibility among its employees.

### Targets and Actions

As the world transitions towards a net-zero society, the Group recognises its responsibility in contributing to a better future. Although the Group's operations did not cause significant environmental impacts during the year under review, the Group is committed to establishing specific environmental targets to fulfil the increasing demands and expectations from regulatory authorities and stakeholders, as well as to support the government's Climate Action Plan 2030+.

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (Continued)

The Group's future targets and actions are summarised in the table below:

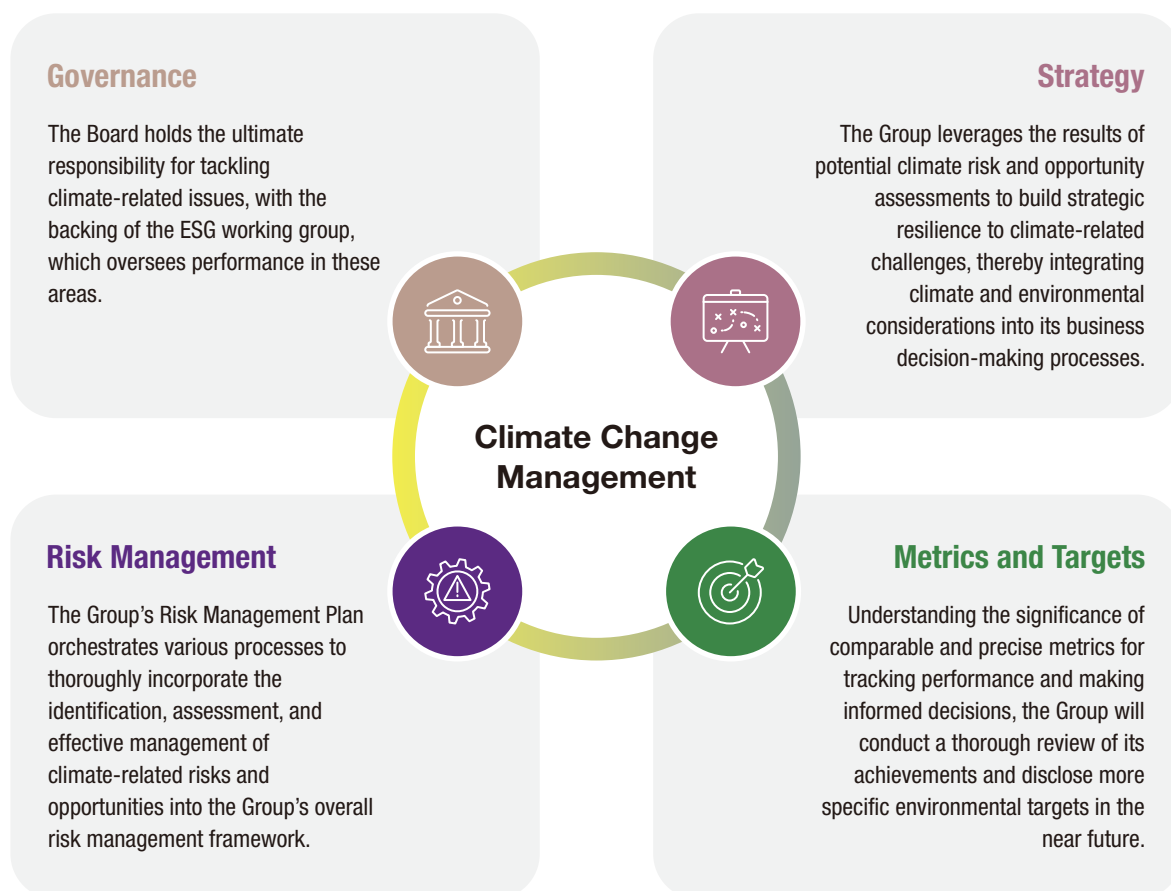
Areas	Targets	Actions
Air and GHG Emissions	Taking FY2023/2024 as the baseline year, the Group targets to maintain the intensity of air and GHG emissions in FY2024/2025 within the same scope at the same level.	The Group will continue to monitor and review its emissions based on a scientific and standardised system. As part of this ongoing process, the Group will conduct regular maintenance on its machinery and replace equipment as necessary, in compliance with local regulations.
Solid Waste	Taking FY2023/2024 as the baseline year, the Group targets to maintain the intensity of non-hazardous solid waste generated in FY2024/2025 within the same scope at the same level.	The Group remains committed to upholding the "3R principles" of reduce, reuse, and recycle in its operations. Furthermore, the Group will continue to explore the use of more environmentally friendly construction materials to further enhance the sustainability of its activities.
Electricity	Taking FY2023/2024 as the baseline year, the Group targets to maintain the intensity of electricity consumption in FY2024/2025 within the same scope at the same level.	In addition to implementing electricity-saving measures, the Group will also focus on educating its employees on energy conservation to raise their environmental awareness.
Other Energy Resources	Taking FY2023/2024 as the baseline year, the Group targets to maintain the intensity of diesel and petrol in FY2024/2025 within the same scope at the same level.	The Group will prioritise energy-efficient machines during procurement. Moreover, the Group will explore electric-powered alternatives as a means to better control fuel consumption and reduce its carbon footprint.
Water and Wastewater	Taking FY2023/2024 as the baseline year, the Group targets to maintain the intensity of water consumption and wastewater discharge in FY2024/2025 within the same scope at the same level.	In addition to its existing water-saving practices, the Group will also focus on reusing wastewater at its construction sites.

#### A.4. Climate Change

The growing global concern over climate change underscores the critical need for businesses to take appropriate actions and be transparent in their efforts. The Group has been actively supporting the call to mitigate climate change and has been following the recommendations of the Task Force on Climate-related Financial Disclosures ("TCFD").

By aligning with the TCFD framework, the Group has been able to identify, measure, and manage the potential impacts of climate change on its business operations. Given the nature of the Group's business, which relies on natural resources and involves the construction of physical infrastructure, the Group is particularly prone to climate-related risks.

In recognition of this, the Group is committed to building climate resilience and systematically demonstrating how it is addressing the climate crisis. Although the Group is still in the preliminary stage of identifying climate-related risks, it has already mapped out several pathways to address these risks and capitalise on the associated opportunities.





Risk		Potential Impact
Acute Physical Risk	Increase in frequency of extreme weather events such as typhoons, storms and flood	– Disrupting construction sites operations and threatening the safety of workers
		– Suspending work and electricity due to extreme weather events may lead to delays in project completion, thus incurring additional operating costs for the Group
Chronic Physical Risk	Sea level rise and prolonged heat waves	– Disrupting the supply of raw materials and leading to project delays, this poses risks to the Group's reputation, weakens clients' confidence, and can deteriorate its financial performance
		– Affecting the working conditions of the Group's workplace and requiring higher operating costs to maintain optimal temperature to protect the health and safety of workers
Transition Risk	Updates of policies and regulations has further increased the environmental requirements especially for the construction and the property development business	– Operating costs are expected to rise in response to stringent regulations
	Changes in market trend and shift in customer preference	– Increasing demands for green building and green products may cost the Group more resources and investments in green innovations

### Opportunity

The Group's early adoption of sustainable building practices and exploration of innovative, low-emission materials and technologies can help position it for long-term success in the competitive market.

Although climate change is not expected to have a direct, significant impact on the Group's operations, the Group is fully aware of the potential consequences. As a proactive measure, the Group is taking steps to build resilience by optimising its daily operations. Committed to managing any potential risks that may arise from climate change, the Group is developing action plans for both mitigation and adaptation measures that it plans to implement in the near future.

## VI. Social Sustainability

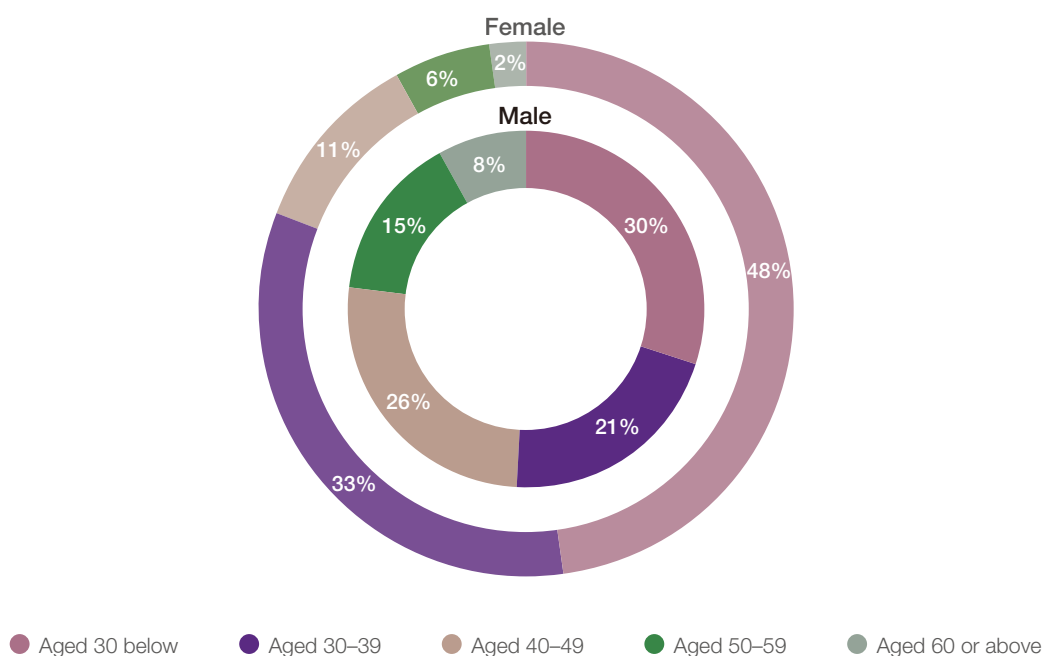
### Employment and Labour Practices

The Group recognises that its people are its most valuable asset. The core team comprises of individuals from diverse backgrounds, each bringing a wealth of knowledge and expertise spanning fields such as industrial design, electronics, biotechnology and beyond. Committed to cultivating an equal, supportive and inclusive environment, the Group fosters a culture where all employees can continuously explore innovation, deeply engage with the global market, and feel a strong sense of belong and unity.

#### B.1. Employment

The Group is committed to treating its employees fairly, respecting their opinions, and responding to their needs. As of the end of FY2023/2024, the Group has a total of 109 full-time employees, with a male-to-female gender ratio of 56:44. Details on the employees' age distribution and position levels can be found in Table S3 in **Appendix I**.

**Gender and Age Distribution of the Group's Employees  
in FY2023/2024**



### Law Compliance

The Human Resources Department of the Group regularly reviews and updates the company's policies to ensure compliance with the latest laws and regulations. It is also responsible for overseeing and ensuring that all human resources management practices, including the recruitment and dismissal of employees, strictly adhere to the applicable employment laws and regulations in the Group's operating regions.

In FY2023/2024, the Group complied with relevant laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare, including but not limited to:

- Employment Ordinance (Cap. 57 of the Laws of Hong Kong);
- Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong);
- Minimum Wage Ordinance (Cap. 608 of the Laws of Hong Kong);
- Mandatory Provident Fund Schemes Ordinance (Cap. 485 of the Laws of Hong Kong);
- Disability Discrimination Ordinance (Cap. 487 of the Laws of Hong Kong);
- Race Discrimination Ordinance (Cap. 602 of the Laws of Hong Kong);
- Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong); and
- Labour Law of the People's Republic of China\*.

The Group ensures that all new employees receive a Staff Handbook, which provides detailed information on their entitlements and obligations during the probation period, remuneration, welfare, rest days and public holidays, rules and conditions on leave application, termination and dismissal, as well as business ethics. In addition, the Group follows applicable labour laws and signs individual labour contracts with each employee to further safeguard their rights and interests.

\* Translation for identification purpose only.



### Recruitment and Promotion

The Group regularly reviews its remuneration policies to ensure they stay competitive within the market. To attract, motivate, and retain talented employees, the Group offers a comprehensive remuneration package that includes:

- Salary based on employees' qualifications, positions, and seniority within the company;
- Discretionary bonuses;
- Other cash allowances or subsidies; and
- Mandatory Provident Fund (MPF) contributions.

Furthermore, the Group promotes internal mobility thus provides current staff with internal promotion opportunities for career advancement. The Human Resources Department, in conjunction with respective supervisors, carefully evaluates and approves these internal promotion decisions.

### Compensation and Dismissal

The Group strictly adheres to the principle of making all appointments, promotions, or terminations of employment contracts based on reasonable and lawful grounds. Unfair or illegitimate dismissals are strictly prohibited.

In cases where an employee's work performance is deemed unsatisfactory, the Group follows a structured process, providing verbal warnings before issuing a warning letter. For instances where an employee engages in serious violations of the Group's regulations or significant malpractice resulting in damage to the Group, the Group will conduct a thorough investigation and terminate the employment relationship in accordance with relevant laws and regulations.

In FY2023/2024, the turnover rate of the Group was approximately 87.2%. More information can be found in Table S4 in **Appendix I**.

### Working Hours and Rest Periods

The Group has established its employment policies in alignment with local labour laws to determine appropriate working hours and rest periods for its employees. The Group actively monitors all employees' working hours and compensates those who work overtime with additional days off, subject to approval by their supervisors. While the Group generally discourages overtime work, it recognises the need for flexibility in certain circumstances.

The Group also deeply cares about employees' overall well-being and work-life balance. Hence, employees are entitled to additional leave benefits such as marriage leave, maternity leave and compassionate leave other than the basic paid annual leave and statutory holidays.

### Equal Opportunity and Anti-discrimination

The Group is dedicated to fostering a harmonious and inclusive working environment. It has zero tolerance to any form of workplace discrimination, harassment, or vilification. In accordance with the Equal Opportunities Commission's Code of Practice and all applicable laws and regulations, the Group's training and promotion opportunities, dismissals, and retirement policies are based solely on job-related factors, regardless of an employees' age, sex, marital status, pregnancy, family status, disability, race, colour, descent, national or ethnic origins, nationality, religion or any other non-job-related elements.

### Other Benefits and Welfare

In addition to the MPF, injury insurance and medical benefits, the Group also provides employees with a range of comprehensive welfare packages. This aims to foster a sense of belonging and team spirit among the employees. Moreover, to facilitate open communication, the Group has established various channels for employees to express their concerns and opinions directly to the management. This includes the option to fill out and submit the "Staff Opinion Form" to the Administrative Department.

The Group used to organise annual dinners, regular gatherings and festival parties for employees to unwind and socialise with each other. In FY2023/2024, the Group arranged annual dinners and team building gatherings for its employees.

In FY2023/2024, the Group complied with relevant laws and regulations in relation to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, welfare and other benefits that have a significant impact on the Group.

## B.2. Health and Safety

Health and safety have always been crucial part of its business operations. The Group is committed to providing and maintaining a healthy and safe environment for all employees, customers, contractors and members of the community during their association with the Group's activities. Endorsed by the Group's safety committee, a series of occupational health and safety policies have been formulated to provide guidance on preventing work-related hazards and mitigating associated risks.

### Law Compliance

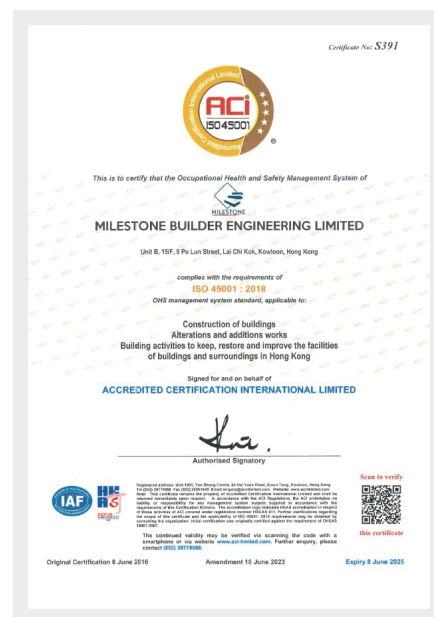
The Group has implemented a series of health and safety procedures as outlined in its "Health and Safety Plan" as a means to ensure the safety, cleanliness, and environmental friendliness of the workplace for all employees. In FY2023/2024, the Group complied with the relevant laws and regulations in Hong Kong and Mainland China, in relation to providing a safe working environment and protecting the employees from occupational hazards that have a significant impact on the Group, including but not limited to:

- Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong);
- Buildings Ordinance (Cap. 123 of the Laws of Hong Kong);
- Factories and Industrial Undertakings Ordinance (Cap. 59 of the Laws of Hong Kong);
- Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong);
- Law of the People's Republic of China on the Prevention and Control of Occupational Diseases\*; and
- Production Safety Law of the People's Republic of China\*.

### Safety Policies

Since 2016, the Group has been certified for the ISO 45001:2018 Occupational Health and Safety Management System standard. As part of this certification, the Group has implemented a comprehensive system to ensure the effective protection of workers, both in the office and on construction sites.

To safeguard its workers from occupational hazards, all on-site workers are provided with appropriate and adequate personal protective equipment ("PPE"), such as safety helmets, goggles, safety shoes, earplugs, and dusk masks. These PPE items are regularly inspected to ensure they meet the safety standards as outlined in the Group's "Health and Safety Plan". Safety officers are responsible for overseeing and managing safety matters on construction sites, ensuring that safety standards are being followed by both the Group's and the subcontractors' employees, while also promoting the implementation of safe operating procedures.



\* Translation for identification purpose only.

Regular on-site safety meetings are held for each construction project, where the project team reviews and monitors the execution of safety policies and compliance with safety standards. Moreover, to incentivise the adherence to safety principles, on-site staff and workers are eligible for discretionary bonuses if no summons are issued by government authorities for any breach of safety laws, rules, and regulations related to the construction project.



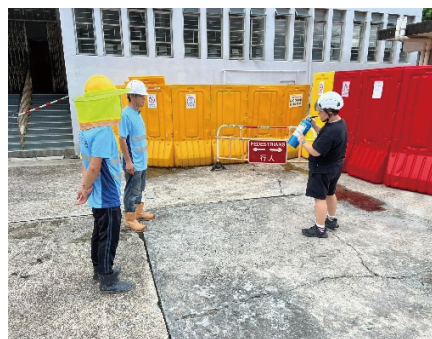
In addition to the above safety measures, actions on preventing the spread of infectious diseases are also taken. The Group has displayed posters and banners at highly visible locations across all construction sites to remind workers to follow proper working procedures and maintain a clean and hygienic work environment.

In adherence to the Factories and Industrial Undertakings (Safety Management) Regulations (Chapter 59AF of the Laws of Hong Kong), the Group engages external experts to perform semi-annual safety audits and inspections of its project sites. These assessments evaluate the effectiveness, efficiency, and reliability of the Group's safety management system, identifying both its strengths and weaknesses, and providing recommendations for improvement.

To ensure that subcontractors comply with the contractual requirements, as well as relevant laws and regulations, the Group mandates that all subcontractors adhere to its internal control measures pertaining to quality control, safety, and environmental compliance. Furthermore, the Group has established a safety committee that collaborates with project teams, conducts regular on-site inspections, and holds meetings to facilitate compliance with relevant quality, safety and environmental requirements for the workforce.

### Occupational Health and Safety Training

The Group has been committed to achieving zero harm, with the aim of eliminating and mitigating health and safety hazards across the Group's operations, encompassing all of its people, regardless of their seniority or level of experience. To equip all personnel with the means to exceed compliance and proactively contribute to the creation of a safe and harm-free work environment, the Group provides safety induction training to all construction workers prior to the commencement of on-site operations. Furthermore, the Group regularly organises safety seminars for specific types of work to increase safety awareness among employees.



### Safety Targets

During the past three years (including the year under review), the Group has devoted tremendous efforts towards safeguarding its workers and has achieved zero work-related fatalities for three consecutive years. In the year under review, there were 4 employees suffering from work-related injuries, with 337 lost days being recorded, resulting in an injury rate of 36.7 per thousand employees.

### B.3. Development and Training

The Group places significant emphasis on cultivating and advancing its workforce, recognising that nurturing employee growth is mutually beneficial to the prosperity of the enterprise. The Group is committed to promoting a culture of continuous development, which enables it to attract and retain the best talents in the competitive job market.

To this end, the Group actively encourages its employees to participate in job-related courses, seminars, and training programs to further enhance their skills and knowledge. The Group arranges various internal and external training opportunities for its employees, including internal occupational health and safety programmes, as well as the training courses held by external organisations such as the Construction Industry Council and the Occupational Safety and Health Council.

Employees are also encouraged to attend external training courses to bolster their performance and capabilities, thereby promoting their career development within the company. Eligible staff are granted examination leave and discretionary reimbursement of training fees to support their professional development.

During the year under review, the Group provided a total of 258 hours of training to 61 employees, covering 56% of the total workforce. Details of the number of employees trained and average training hours can be found in Tables S5 and S6 in **Appendix I**.

### B.4. Labour Standards

Recognising that the presence of an engaged and capable workforce is critical to its success, the Group respects human and labour rights, while strictly adhering to the requirements of applicable laws and regulations in Hong Kong and Mainland China, including but not limited to:

- Employment Ordinance (Cap. 57 of the Laws of Hong Kong);
- Prohibition on Child Labour under the Law of the People's Republic of China on the Protection of Minors\*;  
and
- Labor Contract Law of the People's Republic of China\*.

The Group is committed to preventing forced, compulsory, and child labour, as well as modern slavery. The Human Resources Department requires all job applicants to provide valid identity documents, such as identity card and Construction Industry Safety Training Certificate (Green Card), to ensure their legal employability before commencing work. The Group also maintains proper employment contracts and keeps clear record of employee eligibility, including age, for potential verification by relevant statutory bodies. Any violations of labour standards will result in immediate termination of the employment contract, and the responsible staff for the employment procedures may face disciplinary actions, as deemed necessary by the management team.

Besides, no unlawful or unfair means will be used to restrict the employment relationship between the employees and the Group. Employees are free to terminate their employment with the Group by providing prior notice as stipulated in their employment contracts.

In FY2023/2024, the Group found no cases of forced or compulsory labour and no employees under legal age working at any location under the Group's business. The Group complied with the relevant laws and regulations, in relation to the prevention of child and forced labour, which have a significant impact on the Group during the year under review.

## Operating Practices

### B.5. Supply Chain Management

The Group works closely with a diverse range of partners, including architects, designers, service providers, subcontractors, and vendors. Committed to building a responsible, ethical and transparent supply chain that positively impacts global challenges, the Group has several initiatives in place to continuously assess and monitor social and environmental risks within its supply chain.

\* Translation for identification purpose only.

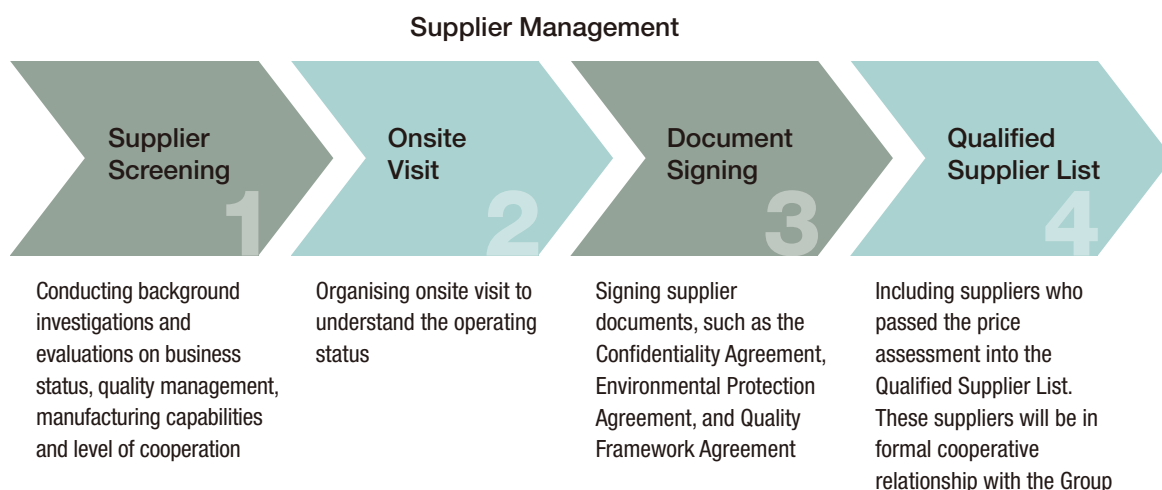
## Supplier Engagement and Risk Management

The Group has established and strictly adheres to its internal procurement system in accordance with relevant laws and regulations, ensuring the stability and quality of its supply chain. The system involves selecting and maintaining a list of qualified suppliers for the procurement and supply of raw materials, accessories, equipment, and production services.

The Group's supplier evaluation and auditing process covers a wide range of aspects and standards, including but not limited to:

- professional qualifications;
- service/product quality;
- business reputation;
- financial status;
- Integrity; and
- corporate social responsibility.

Furthermore, supply chain management has been incorporated into the Group's risk assessment process, and contingency plans have been developed in advance to address any potential supply chain issues.





As part of its supplier management process, the Group conducts random and unannounced inspections on its suppliers from time to time. In addition, the Group performs comprehensive quarterly assessments, evaluating factors such as product production status, delivery status, and cooperation status of suppliers. Based on the evaluation results, the Group will implement appropriate measures, such as increasing its orders for well-performing suppliers or eliminating suppliers that do not meet the Group's standards.

Committed to identifying and addressing potential environmental and social risks along its value chain, the Group conducts thorough environmental and social risk due diligence for its suppliers. The Group's procurement team performs background checks on all suppliers and subcontractors, as they are required to adhere to the relevant laws and the Group's standards, which are designed with reference to the specified standards and expectations regarding environmental compliance and labour practices.

Suppliers are also mandated to obtain relevant certifications, such as ISO 14001 Environmental Management System, Business Social Compliance Initiative (BSCI) and Supplier Ethical Data Exchange (SEDEX) certifications. The Group reviews and verifies the status of their certification annually, and regularly updates its list of approved subcontractors and suppliers accordingly.

To facilitate smooth collaboration with its suppliers and subcontractors, the Group frequently communicates with them through telephone calls, WhatsApp messages, and emails to collect their feedback and share insights. In FY2023/2024, the Group did not encounter any delays or issues regarding the timely supplies of materials or services. 100% of the Group's suppliers and subcontractors remained stably engaged with the Group.

### Local and Green Procurement

As part of the Group's green procurement strategy, it prioritises selecting suppliers who provide environmentally friendly products and services, while ensuring the supplied materials meet the requirements of the Restriction of Hazardous Substances Directive ("RoHS"). During the mass production procedures, suppliers are required to conduct sampling inspections that follow the rules of RoHS, to assure that the products delivered to the Group comply with applicable environmental protection requirements.

To reduce the Group's environmental footprint and promote circular solutions, the Group prioritises local procurement to minimise carbon emissions during transportation. Furthermore, since the selection of materials is highly dependent on customer preferences, the Group actively searches for alternative materials produced in an environmentally friendly manner and encourages its clients to adopt "greener" options.

In FY2023/2024, the Group had a total of 157 key suppliers, with 81 located in Mainland China and 76 located in Hong Kong. The Group's procurement team has the responsibility of implementing and monitoring the effectiveness of its supplier engagement and supply chain risk management practices, which are applied to 51% of its key suppliers. Meanwhile, 57% of the Group's key suppliers were covered by its green procurement policy.

## B.6. Product Responsibility

The Group strives to provide high quality products and services to its customers, thus upholding a trusted relationship. The expansion of its business operations involving personal care products has further encouraged the Group to devote itself in enhancing its product responsibility.



## Law Compliance

In FY2023/2024, the Group complied with the material and relevant laws and regulations regarding health and safety, advertising, labelling and privacy matters of its products and services that have a significant impact on the Group, including but not limited to:

- Buildings Ordinance (Cap. 123 of the laws of Hong Kong);
- Occupational Safety and Health Ordinance (Cap. 509 of the laws of Hong Kong);
- Construction Workers Registration Ordinance (Cap. 583 of the laws of Hong Kong);
- Advertising Law of the People's Republic of China\*;
- Product Quality Law of the People's Republic of China\*;
- Regulations on the Supervision and Administration of Cosmetics\*;
- Regulations Concerning the Hygiene Supervision over Cosmetics\*;
- Supervision and Administration Measures on Production and Operation of Cosmetics\*;
- Regulations on Cosmetics Labelling Management\*.

Meanwhile, in consideration of the Group's business nature and under the principle of materiality, issues regarding advertising and labelling are considered not material or applicable to the Group's operation. Hence, they will not be discussed in the ESG Report.

## Quality Management – Construction

The Group and its subcontractors fully assume liability for all work completed by themselves. To maintain control over the progress of construction projects, the Group assigns project managers who are responsible for ensuring timely delivery of services in adherence to project specifications. They closely monitor the progress of each project to guarantee that the Group's services:

- fulfil the customer's requirements;
- meet the deadlines and budget stipulated in the contract; and
- comply with relevant laws and regulations.



\* Translation for identification purpose only.

Moreover, the project managers are tasked with conducting on-site inspections and providing regular supervision, following the guidelines of the Quality Management Systems Standard (ISO 9001:2015), which the Group has been certified for since 2014.

### Quality Management – Personal Care

Ensuring the safety of its products for customers is of the utmost importance for the Group. Hence, the continuous improvement of its product quality assurance under the Quality Management Systems, as well as the regular quality inspections during production, remain core priorities for the Group.

In the event of a product quality violation that infringes on laws and regulations or poses a risk to the personal and property safety of consumers, the Group will immediately initiate a product recall process. After notifying consumers individually according to the corresponding requirements, the product will be recalled, and the consumers' losses will be compensated accordingly.

In FY2023/2024, the Group did not have any products subject to recalls for safety and health reasons.

### Materials and Consumables

Recognising that the use of high-quality and safe raw materials is essential for producing superior value and performance products, the Group has implemented strict procedures to monitor the quality of incoming materials and consumables used across its various projects and productions. The procurement staff ensures that all materials are sourced from approved suppliers. For construction materials, the list is submitted to project architects for approval. On-site supervisors are responsible for conducting inspections and sampling tests to verify that the correct quantities, types, grades, and sizes of materials are received, and to promptly identify any defects.

To enhance the traceability of its supply chain, the Group maintains a detailed record of the origins of materials and the areas where they will be utilised. It enables the Group to effectively identify the root causes of any issues with supplied materials or finished products, and subsequently take appropriate follow-up actions.

In FY2023/2024, the Group complied with the relevant laws and regulations, and did not receive any fines or penalties that had a significant and adverse impact on its business operations regarding product responsibility.

### Complaint Handling

The Group highly values customer feedback and has established effective communication channels with its clients and their representatives. For medium to large-sized construction projects, the Group engages the architects representing the clients in regular meetings during the early stages to ensure that the quality of the Group's services and products aligns with their requirements.

For the personal care businesses, the Group has set up a customer service centre with specialised personnel to handle potential complaints. Furthermore, the Group periodically conducts various training sessions for its customer service team to ensure they are well equipped to promptly address product after-sales service issues, thereby mitigating the occurrence of complaints.

If the Group receives any complaints, it will immediately initiate an investigation to assess the nature of the complaint and associated issues. Once the complaint is substantiated, the Group will take appropriate follow-up actions and treats the feedback and complaints as a reference for its future improvement.

During the year under review, the Group did not receive any substantial complaints regarding its projects, products and services.

### Privacy Protection

The Group places the security and privacy of the personal data it collects at the first place. In FY2023/2024, the Group strictly abided by the laws and regulations in Hong Kong and Mainland China, including the Personal Data (Privacy) Ordinance (Cap. 486 of The Laws of Hong Kong), Law of the People's Republic of China on the Protection of Consumer Rights and Interests\*, and the Personal Information Protection Law of the People's Republic of China\*.

The Group places the utmost importance on personal data security and has implemented a series of internal measures, including the Confidentiality Guideline, to regulate the handling, dissemination, and use of sensitive or personally identifiable information. This ensures the protection of the rights of its clients, internal employees, external business partners, and suppliers. The Group only collects personal data that is relevant and necessary for its business operations. Unless required by law or with the customer's prior notification and consent, related information will not be transferred or disclosed to unrelated third-party entities or individuals. Additionally, the Group has an internal approval process in place to prevent unauthorised access to customer or personal data. Any breach of the Confidentiality Guideline may result in disciplinary action, up to and including termination of employment.

During the year under review, the Group engaged an external professional information technology agency to handle confidential and privacy-related issues, ensuring effective implementation and monitoring of its internal policy. In FY2023/2024, the Group did not receive any substantial complaints regarding data leakage or personal privacy breaches.

\* Translation for identification purpose only.

### Intellectual Property Rights

The Group highly values intellectual property (“IP”) rights and requires its employees to comply with all relevant legal requirements, including the Tort Law of the People’s Republic of China\*. As an organisation with a substantial IP portfolio, the Group is dedicated to upholding and safeguarding these rights, and firmly opposes any form of infringement. To this end, the Group has implemented comprehensive company policies, systems, and procedures to ensure strict adherence to these principles.

Recognising the importance of its own innovation and independent research and development, the Group has acquired several invention patents in the personal care industry during the year under review. These patents enable the Group’s personal care business to drive industrial upgrading and technological transformation, leading to the creation of more innovative products and services for its consumers.

### B.7. Anti-corruption

Recognising that a reputation of trust and integrity is built over time, earned through consistent ethical conduct, and providing lasting value for all stakeholders, the Group is committed to promoting a work environment of integrity, confidence and trust. To this end, the Group has established a series of internal policies on anti-corruption management, which are clearly outlined in the Staff Handbook. All staff members are expected to understand and comply with these anti-corruption policies.

In FY2023/2024, the Group was in compliance with the relevant laws and regulations in relation to bribery, extortion, fraud and money laundering that have a significant impact on the Group, including but not limited to:

- Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong);
- Anti-Money Laundering and Counter-Terrorist Financing (Financial Institutions) Ordinance (Cap. 615 of the laws of Hong Kong); and
- Anti-Unfair Competition Law of the People’s Republic of China\*.

In FY2023/2024, although the Group did not hold any physical seminars or trainings related to anti-corruption, it will continue to educate its employees on upholding business ethic through implementation of relevant policies and regulations.

\* Translation for identification purpose only.

### Operating with Integrity

As a sustainable and responsible business, the Group believes that conducting business with integrity is critical to its success. Therefore, the Group has a zero-tolerance policy towards any forms of corruption, bribery, extortion, money-laundering or other fraudulent activities in the tendering process, procurement and sub-contracting of any construction projects.

To uphold this principle, the Group has implemented policies and procedures to effectively monitor and report on related issues, as well as to prevent and actively manage potential violations. For instance, the “Notice of Prevention of Bribery” is clearly outlined in the Staff Handbook, ensuring that all employees are aware of the importance of upholding the Group’s values and delivering service with honesty. Moreover, the Human Resources Department regularly sends reminders to all workers on how to appropriately manage conflicts of interests, and gifts received from parties during festivals.

Adhering to a corporate culture of honesty and integrity, the Group’s employees or associated persons are strictly prohibited from offering or accepting any advantages, such as money, gifts, loans, commissions, offices, contracts, services or favours, for the purpose of influencing business decisions. To prevent such misconduct, all forms of gifts, entertainment, and advantages received from customers, suppliers or any parties must be reported to the Group’s management.

To further avoid any perception of improper conduct, the Group’s employees are not permitted to offer bribes or similar advantages to any person or company, with the aim of obtaining or retaining business, acquiring confidential business information, or seeking personal benefits. The Group’s anti-corruption mechanism also extends to its supply chain, with clear requirements for its major business partners.

### Whistle-blowing Policy

The Group is committed to fostering an ethical and transparent working environment. Hence, it has established robust policies and procedures that encourage open communication and support employees, as well as individuals within the Group’s operations or extended supply chain, to report any potential violations of the Group’s policies or applicable laws.

Employees and other stakeholders can report instances of inappropriate, unethical or illegal behaviour to the Group’s Administrative Department or the management with protection against retaliation and reprisals.

All reported concerns are handled with confidentiality, and the Group takes appropriate actions based on the findings of proper investigation, with the aim of reducing the likelihood of such incidents and promoting a proactive culture of raising concerns.

In the event that an employee is suspected of wrongdoing, they may be subject to a maximum of 14 days of unpaid suspension during the investigation period. If a breach of the Group’s policies or any legal regulations is verified, disciplinary procedures will be promptly initiated. Furthermore, in situations where criminal activity is suspected, the Group’s management will make a report to the appropriate regulatory or law enforcement agencies, and the employee’s contract will be terminated if they are found guilty of criminal conduct.

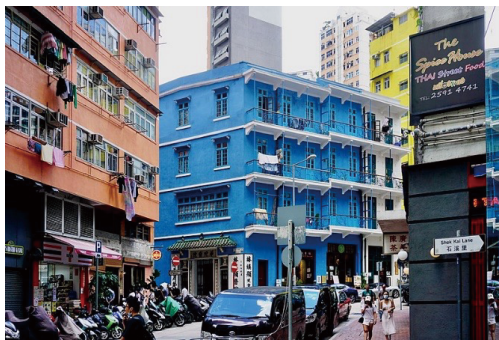
As a result of the effective implementation of these policies and monitoring by the Administrative Department, during the year under review, there were zero concluded legal cases regarding corrupt practices brought against the Group or its employees.

## Community

### B.8. Community Investment

As an enterprise committed to being a positive force for both good and growth, the Group believes it has a responsibility to give back to the local communities where it operates. Although no charitable or other donations were made during the year under review, supporting local communities remains one of the Group's citizenship priorities, which is deeply rooted in its overall business purpose and mission.

To that end, the Group has been actively supporting the "Organ Donation Promotion Charter" – both through its role as a signatory, as well as by participating in various promotional activities aimed at raising awareness and encouraging organ donation. This aligns with the Group's goal of fostering a positive legacy and embracing the spirit of "pay-it-forward" within the communities it serves.



In addition to organ donation, the Group has also been dedicated to preserving cultural heritage and conserving historic landmarks. As an active participant in the building and construction sector, the Group recognises the significance of safeguarding the historical value for the communities it serves.

The Group's specialised team responsible for repairing and restoring historical buildings has been involved in several heritage conservation initiatives, such as the Blue House Cluster and St. Paul's Primary Catholic School. The Group has invested considerable efforts in contributing to the protection of local culture while ensuring compliance with all relevant government regulations. Furthermore, the Group has been collaborating with community groups to provide necessary support for these heritage conservation endeavours.

Alongside its cultural preservation efforts, the Group has been striving to create a prosperous community together with local citizens. To this end, the Group actively encourages its employees to participate in various social activities and volunteer activities within the local communities. The Group also regularly arranges fire drills and first aid drills for its employees to participate, with the aim of jointly constructing a secure community together with the local citizens.

## VII. Appendix I – Performance Table

**Table E1. The Group's Total Emissions by Category in FY2023/2024 and FY2022/2023**

Emission Category	Key Performance Indicator (KPI)	Unit	FY2023/2024		FY2022/2023		Variation in intensity
			Amount	Intensity <sup>1</sup> (Unit/ HK\$ million)	Amount <sup>2</sup>	Intensity <sup>2</sup> (Unit/ HK\$ million)	
<b>Air Emissions<sup>3</sup></b>	SO <sub>x</sub>	kg	0.1	7.8 x 10 <sup>-4</sup>	0.1	9.2 x 10 <sup>-4</sup>	↓
	NO <sub>x</sub>	kg	31.5	0.2	27.2	0.2	–
	PM	kg	2.9	2.3 x 10 <sup>-2</sup>	2.5	2.3 x 10 <sup>-2</sup>	–
<b>GHG Emissions<sup>4</sup></b>	Scope 1 (Direct Emissions) <sup>5</sup>	tonnes of CO <sub>2</sub> e	17.0	0.1	17.4	0.2	↓
	Scope 2 (Energy Indirect Emissions) <sup>6</sup>	tonnes of CO <sub>2</sub> e	57.3	0.5	55.3	0.5	–
	Scope 3 (Other Indirect Emissions) <sup>7</sup>	tonnes of CO <sub>2</sub> e	9.6	0.1	10.6	0.1	–
	Total (Scope 1, 2 & 3)	tonnes of CO <sub>2</sub> e	83.9	0.7	83.3	0.8	↓
<b>Non-hazardous Waste</b>	Domestic & Commercial Waste <sup>8</sup>	tonnes	8.0	0.1	8.0	0.1	–
	Construction Waste <sup>9</sup>	tonnes	256.0	2.0	1,412.0	12.9	↓
	Wastewater <sup>10</sup>	m <sup>3</sup>	6.0	4.8 x 10 <sup>-2</sup>	33.0	0.3	↓

Notes:

- Intensity for FY2023/2024 was calculated by dividing the amount of air, GHG and other emissions respectively by the Group's revenue of HK\$126.3 million in FY2023/2024.
- The amount and intensity in FY2022/2023 were extracted from the data in the ESG Report FY2022/2023 of the Group.
- The Group's air emissions only included the air pollutants from fuel consumption of motor vehicles.
- The methodology adopted for reporting on GHG emissions set out above was based on "How to Prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, The GHG Protocol Corporate Accounting and Reporting Standard and the 2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines for National Greenhouse Gas Inventories.
- The Group's Scope 1 (Direct Emissions) included only the emissions arose from the consumption of liquid fuels in motor vehicles during operations.
- The Group's Scope 2 (Energy Indirect Emissions) included only the emissions arose from electricity consumption.
- The Group's Scope 3 (Other Indirect Emissions) included the emissions arose from paper waste disposed at landfills, electricity used for processing fresh water and sewage by government departments, and employees' business air travel.
- The amount of domestic and commercial waste incorporated all office operations of the Group in Hong Kong and Mainland China.
- The construction waste included all solid waste from all construction sites of the Group's projects in Hong Kong during the year under review.
- The total amount of wastewater generated by the Group was primarily based on direct measurement. Since the water consumption and wastewater from the construction sites of the Group was mainly handled by external parties without clear record, the amount of sewage of the Group only covered office operations.

Table E2. The Group's Total Resource Consumption in FY2023/2024 and FY2022/2023

Use of Resources	Key Performance Indicator (KPI)	Unit	FY2023/2024		FY2022/2023		Variation in intensity
			Amount	Intensity <sup>1</sup> (Unit/ HK\$ million)	Amount <sup>2</sup>	Intensity <sup>2</sup> (Unit/ HK\$ million)	
<b>Energy<sup>3</sup></b>	Electricity	kWh'000	106.3	0.8	112.3	1.0	↓
	Diesel	kWh'000	30.4	0.2	25.2	0.2	–
	Gasoline	kWh'000	34.6	0.3	41.1	0.4	↓
	<b>Total</b>	kWh'000	171.2	1.4	178.6	1.6	↓
<b>Water<sup>4</sup></b>		m <sup>3</sup>	300.0	2.4	268.0	2.5	↓
<b>Paper</b>		kg	627.5	5.0	1,045.0	9.6	↓
<b>Raw materials<sup>5</sup></b>	Plastic (Building services)	HK\$	–	–	4,753.0	–	–
	Plastic (Personal care products)	tonnes	2.5	–	2.0	–	–
	Concrete	m <sup>3</sup>	239.4	–	656.4	–	–
	Wood	HK\$	1,096.0	–	235,645.0	–	–
	Steel	HK\$	1,755.0	–	155,785.0	–	–
	Stainless steel	HK\$	–	–	133,751.0	–	–
	Others <sup>6</sup>	HK\$	938,310.0	–	2,360.0	–	–

Notes:

- Intensity for FY2023/2024 was calculated by dividing the amount of resources that the Group consumed in FY2023/2024 by the Group's revenue of HK\$126.3 million in FY2023/2024.
- The amount and intensity in FY2022/2023 were extracted from the data in the ESG Report FY2022/2023 of the Group.
- The total energy was calculated based on the conversion factors as stated in the "How to Prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange.
- The water consumption from the construction sites of the Group was mainly handled by external parties without clear record, as such the amount of water usage of the Group in FY2023/2024 only covered office operations.
- The amount of construction materials consumed was mainly consolidated in terms of monetary unit due to their diversified nature.
- Other materials included roof tiles and pitched eaves.



**Table S3. Number of Employees by Age Group, Gender, Position Level, Employment Type, and Geographical Locations of the Group in FY2023/2024<sup>1</sup>**

Unit: Number of employees

Gender	Age Group					Total
	Aged under 30	Aged between 30 and 39	Aged between 40 and 49	Aged between 50 and 59	Aged 60 or above	
Male	18	13	16	9	5	61
Female	23	16	5	3	1	48
<b>Total</b>	41	29	21	12	6	109

Unit: Number of employees

Gender	Position Level			Total
	General staff	Middle managerial level	Senior managerial level and directors	
Male	47	7	7	61
Female	39	8	1	48
<b>Total</b>	86	15	8	109

Employment type		Total
Full time	Part time	
102	7	109

Geographical Location	
Locations	Number of employees
Mainland China	67
Hong Kong	42
<b>Total</b>	109

Note:

- The employment data in headcount was obtained from the Group's Human Resources Department based on the employment contracts entered into between the Group and its employees. The data covered employees engaged in a direct employment relationship with the Group according to relevant local laws and workers whose work and/or workplace was controlled by the Group, within the reporting boundary. The methodology adopted for reporting on employment data set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

Table S4. Employee Turnover Rate by Age Group, Gender and Geographical Locations of the Group in FY2023/2024<sup>1</sup>

Unit: Number of employees		Age Group				Total
Gender	Aged under 30	Aged between 30 to 39	Aged between 40 and 49	Aged between 50 and 59	Aged 60 or above	
Male	22	15	3	5	4	49
Employee turnover rate	122.2%	115.4%	18.8%	55.6%	80.0%	80.3%
Female	33	13	0	0	0	46
Employee turnover rate	143.5%	81.3%	0%	0%	0%	95.8%
<b>Total</b>	55	28	3	5	4	95
<b>Total employee turnover rate</b>	134.1%	96.6%	14.3%	41.7%	66.7%	87.2%

Geographical Locations		
Locations	Employee turnover	Employee turnover rate
Mainland China	84	125.4%
Hong Kong	11	26.2%

Note:

- The turnover data in headcount was obtained from the Group's Human Resources Department based on the employment contracts entered into between the Group and its employees. Turnover rate was calculated by dividing the number of employees who resigned in FY2023/2024 by the number of employees in FY2023/2024, within the reporting boundary. The methodology adopted for reporting on turnover data set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

**Table S5. Number and Percentage of Employees Trained in the Group by Gender and Position Level in FY2023/2024<sup>1</sup>**

<b>Total number of employees trained</b>	61
<b>Total number of employees in FY2023/2024</b>	109
<b>% of employees trained</b>	56.0%

Gender	General staff	Position Level		Total
		Middle managerial level	Senior managerial level and directors	
Male	34	4	0	38
% of employees trained	55.7%	6.6%	0%	62.3%
Female	19	4	0	23
% of employees trained	31.1%	6.6%	0%	37.7%
<b>Total</b>	53	8	0	
<b>% of employees trained</b>	86.9%	13.1%	0%	

Note:

- The training information was obtained from the Group's Human Resources Department. Training refers to the vocational training that the Group's employees attended in FY2023/2024. The methodology adopted for reporting on the number and percentage of employees trained set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

**Table S6. Training Hours Received by the Employees of the Group by Gender and Position Level in FY2023/2024<sup>1</sup>**

Gender	General staff	Position Level		Total
		Middle managerial level	Senior managerial level and directors	
Male	168	32	0	200
Average training hours	3.6	4.6	0	3.3
Female	38	20	0	58
Average training hours	1.0	2.5	0	1.2
<b>Total</b>	206	52	0	258
<b>Average training hours</b>	2.4	3.5	0	2.4

Note:

- The training information was obtained from the Group's Human Resources Department. The methodology adopted for reporting training hours set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

## VIII. Appendix II – HKEX ESG Reporting Guide Index

### The Stock Exchange's ESG Reporting Guide Index

Aspects	ESG Indicators	Description	Section	Page
<b>A. Environmental</b>				
<b>A1: Emissions</b>	General Disclosure	<p>Information on:</p> <p>(a) the policies; and</p> <p>(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.</p> <p>Note: Air emissions include NO<sub>x</sub>, SO<sub>x</sub>, and other pollutants regulated under national laws and regulations.</p> <p>Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride.</p> <p>Hazardous wastes are those defined by national regulations.</p>	Environmental Sustainability – Emissions	11
	KPI A1.1	The types of emissions and respective emissions data.	Appendix I – Performance Table	38
	KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Appendix I – Performance Table	38
	KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Environmental Sustainability – Emissions – Waste Management	13

Aspects	ESG Indicators	Description	Section	Page
	KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Appendix I – Performance Table	38
	KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Environmental Sustainability – The Environment and Natural Resources	19
	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.	Environmental Sustainability – Emissions – Waste Management; The Environment and Natural Resources	13, 19
<b>A2: Use of Resources</b>	General Disclosure	<p>Policies on the efficient use of resources, including energy, water and other raw materials.</p> <p>Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.</p>	Environmental Sustainability – Use of Resources	15
	KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Appendix I – Performance Table	39
	KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Appendix I – Performance Table	39
	KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Environmental Sustainability – The Environment and Natural Resources	19

Aspects	ESG Indicators	Description	Section	Page
	KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	Environmental Sustainability – Use of Resources – Water; The Environment and Natural Resources	16, 19
	KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Environmental Sustainability – Use of Resources	15
<b>A3: The Environment and Natural Resources</b>	General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	Environmental Sustainability – The Environment and Natural Resources	17–18
	KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Environmental Sustainability – The Environment and Natural Resources	18–19
<b>A4: Climate Change</b>	General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Environmental Sustainability – Climate Change	20
	KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	Environmental Sustainability – Climate Change	21

Aspects	ESG Indicators	Description	Section	Page
<b>B. Social</b>				
<b>Employment and Labour Practices</b>				
<b>B1: Employment</b>	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.	Social Sustainability – Employment	23
	KPI B1.1	Total workforce by gender, employment type (for example, full- or parttime), age group and geographical region.	Appendix I – Performance Table	40
	KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Appendix I – Performance Table	41
<b>B2: Health and Safety</b>	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.	Social Sustainability – Health and Safety	26
	KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Social Sustainability – Health and Safety – Safety Targets	28
	KPI B2.2	Lost days due to work injury.	Social Sustainability – Health and Safety – Safety Targets	28

Aspects	ESG Indicators	Description	Section	Page
<b>B3: Development and Training</b>	KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Social Sustainability – Health and Safety	26–28
	General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.  Note: Training refers to vocational training. It may include internal and external courses paid by the employer.	Social Sustainability – Development and Training	28
	KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Appendix I – Performance Table	42
	KPI B3.2	The average training hours completed per employee by gender and employee category.	Appendix I – Performance Table	42
<b>B4: Labour Standards</b>	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.	Social Sustainability – Labour Standards	29
	KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Social Sustainability – Labour Standards	29
	KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Social Sustainability – Labour Standards	29



Aspects	ESG Indicators	Description	Section	Page
<b>Operating Practices</b>				
<b>B5: Supply Chain Management</b>	General Disclosure	Policies on managing environmental and social risks of the supply chain.	Social Sustainability – Supply Chain Management	30
	KPI B5.1	Number of suppliers by geographical region.	Social Sustainability – Supply Chain Management	31
	KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	Social Sustainability – Supply Chain Management – Supplier Engagement and Risk Management	30–31
	KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Social Sustainability – Supply Chain Management – Supplier Engagement and Risk Management	31
	KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Social Sustainability – Supply Chain Management – Local and Green Procurement	31

Aspects	ESG Indicators	Description	Section	Page
<b>B6: Product Responsibility</b>	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.	Social Sustainability – Product Responsibility	32
	KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Social Sustainability – Product Responsibility	33
	KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Social Sustainability – Product Responsibility – Quality Management	34
	KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Social Sustainability – Product Responsibility	35
	KPI B6.4	Description of quality assurance process and recall procedures.	Social Sustainability – Product Responsibility – Quality Management	32–33
	KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Social Sustainability – Product Responsibility – Privacy Protection	34

Aspects	ESG Indicators	Description	Section	Page
<b>B7: Anti-corruption</b>	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.	Social Sustainability – Anti-corruption	35
	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.	Social Sustainability – Anti-corruption	37
	KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Social Sustainability – Anti-corruption	35–36
	KPI B7.3	Description of anti-corruption training provided to directors and staff.	Social Sustainability – Anti-corruption	35
<b>Community</b>				
<b>B8: Community Investment</b>	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.	Social Sustainability – Community Investment	37
	KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Social Sustainability – Community Investment	37
	KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Social Sustainability – Community Investment	37



**DIMMI LIFE HOLDINGS LIMITED**  
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