

CONTENT INDEX OF THE ESG REPORTING GUIDE OF THE SEHK

A. Environment		Reference or Remarks
Aspect A1: Emissions		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	<ul style="list-style-type: none"> <li>Chapter 8 Resilience</li> <li>Chapter 10 Nature</li> </ul>
KPI A1.1	The types of emissions and respective emissions data.	<ul style="list-style-type: none"> <li>Chapter 12 Appendices</li> </ul>
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	<ul style="list-style-type: none"> <li>Chapter 8 Resilience</li> <li>Chapter 12 Appendices</li> </ul>
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	<ul style="list-style-type: none"> <li>Chapter 12 Appendices</li> </ul>
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	<ul style="list-style-type: none"> <li>Chapter 12 Appendices</li> </ul>
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	<ul style="list-style-type: none"> <li>Chapter 8 Resilience</li> </ul>
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	<ul style="list-style-type: none"> <li>Chapter 10 Nature</li> </ul>

A. Environment (continued)		Reference or Remarks
<b>Aspect A2: Use of Resources</b>		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	<ul style="list-style-type: none"> <li>Chapter 8 Resilience</li> <li>Chapter 10 Nature</li> </ul>
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	<ul style="list-style-type: none"> <li>Chapter 12 Appendices</li> </ul>
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	<ul style="list-style-type: none"> <li>Chapter 12 Appendices</li> </ul>
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	<ul style="list-style-type: none"> <li>Chapter 8 Resilience</li> </ul>
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	<ul style="list-style-type: none"> <li>Chapter 8 Resilience</li> </ul>
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	<ul style="list-style-type: none"> <li>The Group's operations do not involve the use of packaging materials for finished products.</li> </ul>
<b>Aspect A3: The Environment and Natural Resources</b>		
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	<ul style="list-style-type: none"> <li>Chapter 10 Nature</li> </ul>
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	<ul style="list-style-type: none"> <li>Chapter 10 Nature</li> </ul>
<b>Aspect 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.	<ul style="list-style-type: none"> <li>Chapter 8 Resilience</li> </ul>
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	<ul style="list-style-type: none"> <li>Chapter 8 Resilience</li> </ul>

B. Social		References or Remarks
<b>Aspect 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.	<ul style="list-style-type: none"> <li>Chapter 11 Dynamic</li> </ul>
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group, and geographical region.	<ul style="list-style-type: none"> <li>Chapter 11 Dynamic</li> <li>Chapter 12 Appendices</li> </ul>
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	<ul style="list-style-type: none"> <li>Chapter 12 Appendices</li> </ul>
<b>Aspect 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.	<ul style="list-style-type: none"> <li>Chapter 11 Dynamic</li> </ul>
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	<ul style="list-style-type: none"> <li>Chapter 12 Appendices</li> </ul>
KPI B2.2	Lost days due to work injury.	<ul style="list-style-type: none"> <li>Chapter 12 Appendices</li> </ul>
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	<ul style="list-style-type: none"> <li>Chapter 11 Dynamic</li> </ul>
<b>Aspect B3: Development and Training</b>		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	<ul style="list-style-type: none"> <li>Chapter 11 Dynamic</li> </ul>
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	<ul style="list-style-type: none"> <li>Chapter 12 Appendices</li> </ul>
KPI B3.2	The average training hours completed per employee by gender and employee category.	<ul style="list-style-type: none"> <li>Chapter 12 Appendices</li> </ul>

B. Social (continued)		References or Remarks
<b>Aspect 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.	<ul style="list-style-type: none"> <li>Chapter 11 Dynamic</li> </ul>
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	<ul style="list-style-type: none"> <li>Chapter 11 Dynamic</li> </ul>
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	<ul style="list-style-type: none"> <li>Chapter 11 Dynamic</li> </ul>
<b>Aspect B5: Supply Chain Management</b>		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	<ul style="list-style-type: none"> <li>Chapter 8 Resilience</li> </ul>
KPI B5.1	Number of suppliers by geographical region.	<ul style="list-style-type: none"> <li>Chapter 8 Resilience</li> </ul>
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	<ul style="list-style-type: none"> <li>Chapter 8 Resilience</li> </ul>
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	<ul style="list-style-type: none"> <li>Chapter 8 Resilience</li> </ul>
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	<ul style="list-style-type: none"> <li>Chapter 8 Resilience</li> </ul>
<b>Aspect 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.	<ul style="list-style-type: none"> <li>Chapter 7 Governance</li> <li>Chapter 9 Agility</li> </ul>
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	<ul style="list-style-type: none"> <li>The Group does not have any products which are recallable due to safety and health concerns.</li> </ul>
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	<ul style="list-style-type: none"> <li>Chapter 9 Agility</li> </ul>
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	<ul style="list-style-type: none"> <li>Although intellectual property rights are not a material issue to the Group, the Group complies with laws and regulations in relation to intellectual property rights in its daily operations.</li> </ul>
KPI B6.4	Description of quality assurance process and recall procedures.	<ul style="list-style-type: none"> <li>Chapter 9 Agility</li> </ul>
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	<ul style="list-style-type: none"> <li>Chapter 7 Governance</li> </ul>

B. Social (continued)		References or Remarks
<b>Aspect 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.	<ul style="list-style-type: none"> <li>Chapter 7 Governance</li> <li>During the year, the Group did not violate relevant laws and regulations on the prevention of bribery, extortion, fraud and money laundering.</li> </ul>
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	<ul style="list-style-type: none"> <li>During the year, the Group was not involved in any legal cases related to corruption.</li> </ul>
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	<ul style="list-style-type: none"> <li>Chapter 7 Governance</li> </ul>
KPI B7.3	Description of anti-corruption training provided to directors and staff.	<ul style="list-style-type: none"> <li>Chapter 7 Governance</li> </ul>
<b>Aspect 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.	<ul style="list-style-type: none"> <li>Chapter 11 Dynamic</li> </ul>
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	<ul style="list-style-type: none"> <li>Chapter 11 Dynamic</li> </ul>
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	<ul style="list-style-type: none"> <li>Chapter 11 Dynamic</li> </ul>