



**China e-Wallet Payment Group Limited**

**中國錢包支付集團有限公司\***

*(a company incorporated in Bermuda with limited liability)*

**(Stock Code: 802)**

# 2024

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT



\* For purpose of identification only

# Environmental, Social and Governance Report

## ABOUT THE GROUP

China e-Wallet Payment Group Limited (the “**Company**”) and its subsidiaries (collectively referred to as the “**Group**”) is principally engaged in the business of provision of internet and mobile application, developing interactive virtual reality technologies and provision of project based system solution services. The Group specialized in providing programming and advertising solutions in mobile platform with branch office in Hong Kong and the People’s Republic of China (the “**PRC**”). The programming teams of the Group have extensive experience on developing mobile application and interactive virtual reality technologies for well-known companies in Hong Kong and overseas. The Group is also engaged in the business of design and distribution of computer-related, mobile-related and beauty-related electronic products and accessories.

The business objectives of the Group are to achieve sustainable growth in its business and financial performance, and actively expand and strengthen its market position.

## BOARD STATEMENT

The Group envisions to be a successful developer and provider in our business segments, as well as a socially and environmentally responsible corporation. We are committed to promoting sustainable development, which is extremely important for creating long-term value for the Group’s shareholders, clients, supporters, employees, other stakeholders, the general public as well as the natural environment.

The board (the “**Board**”) of directors (the “**Directors**”) aims at establishing an effective Environmental, Social and Governance (“**ESG**”) risk management mechanism and shoulders the ultimate responsibility of supervising the Group’s ESG governance by determining the Group’s ESG strategies and reviewing the content and quality of the ESG report annually.

The Group firmly believes that the ESG areas and aspects listed in the Environmental, Social and Governance Reporting Guide (“**ESG Reporting Guide**”) are significant considerations for the long-term operations of its business. We strive to operate our business with the objectives to lessen the impact on the environment, provide a safe, pleasant and growing working environment to the employees, comply with legal and regulatory requirements, adhere to high ethical standards, and repay the community.

As part of its business strategies, the Group communicates with the stakeholders in an open, honest and proactive way. To achieve this objective and improve transparency, we take active measures to promote investor relations and communication. In addition, we have developed the investor relations policy to ensure that investors have fair and timely access to the information of the Group.

The Group values the opinions and views of its stakeholders. The Group has assigned Board members and senior management to constantly review and communicate with its stakeholders including but not limited to its employees, investors, suppliers, and business partners to gain insights on ESG material aspects for the year ended 31 December 2024 (the “**Reporting Period**”).

## Environmental, Social and Governance Report

During the Reporting Period, the Group identified the following material aspects and has managed them strictly in accordance with the Group's policies and guidelines and in compliance with the relevant legal and regulatory standards:

Aspects	Material ESG Issues
<b>B. Social Aspect</b>	
B1. Employment	<ul style="list-style-type: none"><li>• Employee welfare</li><li>• Talent attraction and retention</li></ul>
B2. Health and Safety	<ul style="list-style-type: none"><li>• Working conditions and environment</li></ul>
B3. Development and Training	<ul style="list-style-type: none"><li>• Employee development and growth</li></ul>
B6. Product Responsibility	<ul style="list-style-type: none"><li>• Quality of products and services</li><li>• Protection of privacy information</li></ul>
B7. Anti-corruption	<ul style="list-style-type: none"><li>• Corporate governance</li><li>• Anti-corruption</li></ul>

The Group is committed to conducting its business in a transparent, equitable, legal and socially responsible manner, and continues to care about the impact of its daily operation on the environment and society, making efforts to meet the interests of all stakeholders, economy, environment, society and corporate governance, and do its best to achieve a fine balance.

### ABOUT THIS REPORT

The Group is pleased to present its Environmental, Social and Governance Report (the “**ESG Report**”) for the Reporting Period. This Report provides an annual update of the Group's sustainability performance, achievements and challenges over the year in our Hong Kong and China offices. There were no major changes in the reporting scope of the ESG Reporting compared to the previous year. Unless otherwise indicated, the ESG Report covers the Group and its subsidiaries.

### Reporting Principles

The preparation and presentation of related information in this ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “**ESG Reporting Guide**”) as set out in Appendix C2 to the Rules (the “**Listing Rules**”) Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. According to the ESG Reporting Guide, the following principles are underpinned:

1. **Materiality:** We apply the concept of materiality in planning and developing the ESG Report by conducting the materiality assessment. ESG issues that have major impacts on investors and other stakeholders must be set out in this ESG Report.
2. **Quantitative:** If the key performance indicators (KPIs) have been established, they must be measurable and applicable to valid comparisons under appropriate conditions. They must also be able to describe the purpose and impacts of quantitative information.
3. **Balance:** The ESG Report must provide an unbiased picture of the ESG performances of the Group. It should avoid selecting, omitting, or presenting formats that may inappropriately influence a decision or judgment by the reader.
4. **Consistency:** The ESG Report should use consistent and statistical methodologies to allow meaningful comparisons of related data over time. Any changes to the methods used must be specified in the ESG Report.

## Environmental, Social and Governance Report

### Confirmation

The information documented in this report is sourced from official documents, statistical data, and management and operation information and collected by the Group in accordance with relevant internal policies. The Group has established internal controls and a formal review process to ensure that any information presented in this report is as accurate and reliable as possible.

### Feedback

The Group discloses the latest business information regularly to investors and the public. We also welcome investors and shareholders to share their views with the Board of Directors of the Company by contacting us at the address below:

**China e-Wallet Payment Group Limited**

Unit 7I, 24/F., Wah Fat Industrial Building,  
10-14 Kung Yip Street,  
Kwai Chung, New Territories,  
Hong Kong  
Email: [ir@chinaewallet802.com](mailto:ir@chinaewallet802.com)

## ENVIRONMENTAL ASPECTS

As the Group's business activities mainly include research, design and integration of hardware and software under a green office environment, the Group does not have any manufacturing plants which could result in polluted air emissions or hazardous wastes/discharges. However, as a responsible corporation, the Group abides by the local environmental laws and regulations and is committed to environmental protection. The Group has implemented policies and taken measures to ensure our operation is energy-efficient, water-efficient and resource-efficient, and to minimize adverse impact on the environment.

During the Reporting Period, the Group did not violate any environmental protection laws and regulations that had a significant impact on the Group relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous wastes, including but not limited to Air Pollution Control Ordinance (Cap. 311), Waste Disposal Ordinance (Cap. 354), Water Pollution Control Ordinance (Cap. 358), Noise Control Ordinance (Cap. 400), Environmental Protection Law, Prevention and Control of Atmospheric Pollution, Prevention and Control of Water Pollution, Prevention and Control of Environmental Pollution by Solid Waste and National Environmental Emergency Response Plan of the PRC.

### Emissions

#### *Air and Greenhouse Gas Emissions*

During the Reporting Period, the Group did not have any operating vehicles or machinery that would lead to the emissions of air pollutants. The air emissions were insignificant during its operation.

Given the nature of our business operation, the Group only generates indirect greenhouse gas emissions ("**Scope 2 emissions**") through daily electricity power consumption from office activities. The electricity consumption of the Group is insignificant and was included in the management fee. Therefore, the figures were not available for our greenhouse gas emission calculation. Since the operation of the Group's business is not carbon-intensive, no reduction target for carbon emission has been developed.

## Environmental, Social and Governance Report

### *Waste Management*

As a responsible corporation, we integrate eco-friendly measures to reduce the environmental impact of our daily operations. We encourage the effective and efficient use of resources while enhancing our recycling efforts to prevent the waste of resources. We have taken the following measures to reduce the generation of hazardous and non-hazardous waste:

- Encourage the establishment of a waste-classification system and the practice of recycling used papers and double-sided printing in the workplace.

Due to the business nature of the Group, the hazardous and non-hazardous wastes produced by the Group were immaterial during the Reporting Period. As such, for the target setting on waste reduction, we have not been able to set a target in this ESG Report. However, we do realise the importance of waste reduction. We will continue to review and disclose further information as appropriate in the future.

### *Use of Resources*

#### *Energy Consumption*

The Group recognises the responsibility of energy management and the need to minimise our environmental impact during operations. Although the data of energy consumption is not available, the Group still targets to implement its energy-saving measures and educate the employee to utilize energy.

#### *Water Consumption*

Water is supplied from the city central water system and the Group has no water supply problem. The use of fresh water in the offices is for staff general purposes. The consumption record was not available as it was managed by the central management office of the buildings for our virtual office. While the Group has not set any targets for water consumption reduction due to its minimal impacts, the Group nonetheless promotes reasonable water use initiatives and water saving measures among its employees.

#### *Use of Paper and Packaging Materials*

Given the business nature, the Group does not use much paper and packaging materials. Paper is used only for printing and writing purposes only and the usage amount is quite small. However, the Group still promotes and implements measures to reduce paper usage including using papers from sustainable sources, encouraging the recycling of paper, replacing paper records with electronic records, and reducing the use of paper by writing on whiteboards during presentations and meetings.

### *The Environment and Natural Resources*

As discussed above and in our previous ESG Reports, the Group's activities and operation do not cause any environmental hazards nor use significant amounts of natural resources, but as a responsible corporation, we have introduced and implemented eco-friendly practices to reduce and conserve energy, fresh water and other natural resources, and to minimize the impact on the environment directly or indirectly. We have not contributed to any air, water and land pollution, and have complied with all the environmental laws and regulations of the regions which we have operations in. We cooperate with the local government agencies and support environmental organizations' activities to build a "green" society.

## Environmental, Social and Governance Report

### Climate Change

Since the major business nature of the Group is providing programming and advertising solutions, climate change will not have significant impacts on our business operation except the acute physical risks. Physical risks result from extreme weather events and rising global average temperature which include acute risks (typhoons and rainstorms) and chronic risks (global temperature rise and sea-level rise).

Extreme weather events have become more frequent, which may negatively affect economic activities through damage to electrical appliances, suspension of operation and disruption of electricity supply. The extreme weather may also pose danger to our employees while daily commuting. Besides, the continuous rise of the global temperature may increase the expenses for equipment cooling. The Group will strive to reduce energy consumption by replacing the existing equipment with higher energy efficiency.

### SOCIAL ASPECTS

#### Employment and Labour Practices

##### *Employment*

The Group recognizes its success depends highly on the skills, passion and commitment of its employees. We ensure employment and labour practices are implemented according to labour laws and the employment ordinance in the operating regions. We provide equal employment opportunities for all without discrimination in hiring, promotion, dismissal, remuneration, benefits, training and development.

Our recruitment process is standard as per normal practices in our industry. We specify the requirements of the vacancies and advertise as well as head-hunt through employment agencies. The selection process is standard and positions will be decided after background checks, tests and interviews by our human resources manager as well as the related department head. The hiring of the senior managers is decided by the CEO.

In Hong Kong, the Group complied with the Labour Law of Hong Kong and relevant employment laws and regulations throughout the Reporting Period, including the Mandatory Provident Fund Schemes Ordinance (Cap. 485) by participating in the Mandatory Provident Fund retirement benefit scheme for our eligible employees, Minimum Wage Ordinance (Cap. 608), Employment Ordinance (Cap. 57) and Employees' Compensation Ordinance (Cap. 282). In China, the Group complied with the Labour law of the PRC, the Production Safety Law of the People's Republic of China and Prevention and the Control of Occupational Diseases of the People's Republic of China. During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations in respect of employment.





## Environmental, Social and Governance Report

As at 31 December 2024, the Group employed a total of 15 employees working in our Hong Kong and China offices. The employment characteristics are summarized below:

Total workforce			2024	Unit
<b>Total number of employees</b>			<b>15</b>	Employee
By Gender	Male		<b>9</b>	Employee
	Female		<b>6</b>	Employee
By employment type	Permanent		<b>15</b>	Employee
	Contractual		<b>0</b>	Employee
By age group	<=30		<b>1</b>	Employee
	31-40		<b>3</b>	Employee
	41-50		<b>8</b>	Employee
	>50		<b>3</b>	Employee
By employment category	Managerial		<b>4</b>	Employee
	Senior		<b>8</b>	Employee
	Middle		<b>3</b>	Employee
By geographical region	Hong Kong		<b>11</b>	Employee
	China		<b>4</b>	Employee

Employee turnover rate			2024	Unit
<b>Total employee turnover rate</b>			<b>33.33</b>	%
By Gender	Male		<b>42.86</b>	%
	Female		<b>0.00</b>	%
By employment type	Permanent		<b>33.33</b>	%
	Contractual		<b>0.00</b>	%
By age group	<=30		<b>57.14</b>	%
	31-40		<b>54.55</b>	%
	41-50		<b>0.00</b>	%
	>50		<b>25.00</b>	%
By employment category	Managerial		<b>22.22</b>	%
	Senior		<b>13.33</b>	%
	Middle		<b>50.00</b>	%
By geographical region	Hong Kong		<b>0.00</b>	%
	China		<b>60.00</b>	%

### Health and Safety

The Group is committed to providing a safe, healthy and pleasant working environment to the employees. We have equipped the offices with adequate equipment and facilities to ensure safety and convenience for employees. All permanent staff have been covered with social, medical and accidental insurance as required by laws. All employees are also requested to strictly observe the health and safety policies, follow safety rules at work and place safety as their priority during work at all times.

## Environmental, Social and Governance Report

During the past three years, including the Reporting Period, the Group did not record any accidents that resulted in death or serious physical injury and did not identify any material non-compliance with laws and regulations relevant to the health and safety of employees, including but not limited to: Employees' Compensation Ordinance (Cap. 282), Occupational Safety and Health Ordinance (Cap. 509), Safety Production Law and Occupational Disease Prevention Law of the PRC.

### *Development and Training*

The Group does not have published policies regarding development and training. However, the Group is aware of the value and contribution of its employees and is willing to invest and offer training and development courses for them to enhance their capabilities. Training needs are identified through regular appraisal conversations to ensure training and guidance provided are catered to employees' needs. The Group frequently arranges senior staff to provide directional advice, guidance, and short-term training to junior staff and sponsors employees to attend external training programs relevant to their work to improve their skills and knowledge which will be beneficial to their career development.

Records on the training and development programs organized and sponsored have been maintained to monitor that the training offered and sponsored have been productive and objectives have been achieved.

To maintain the competitiveness of the Group and our employees, training courses are also organised by our human resource team, aiming at employees' individual growth and sustainable development. All directors, company secretaries and senior management attend training courses and receive up-to-date information on corporate governance and listing regulations.

During the Reporting Period, apart from on-the-job training, the Group sponsored and organized a total of 316 hours of training for 15 staff (4 managerial grade, 8 senior grade and 3 middle grade).





## Environmental, Social and Governance Report

Percentage of trained employees			2024	Unit
<b>Percentage of trained employees</b>			<b>100</b>	%
By Gender	Male		<b>100</b>	%
	Female		<b>100</b>	%
By employment category	Managerial		<b>100</b>	%
	Senior		<b>100</b>	%
	Middle		<b>100</b>	%
Average training hours per employee			2024	Unit
<b>Average training hours per employee</b>			<b>21.06</b>	Hour/employee
By Gender	Male		<b>24.44</b>	Hour/employee
	Female		<b>16.00</b>	Hour/employee
By employment category	Managerial		<b>25.00</b>	Hour/employee
	Senior		<b>17.00</b>	Hour/employee
	Middle		<b>26.67</b>	Hour/employee

### Labour Standards

The Group has applied and not violated any provisions of the local labour laws and employment ordinances in our operations in Hong Kong and China. The Group has honoured all of its obligations towards its employees and has built a safe, healthy and pleasant working environment for the employees. No child or forced labour has been employed by the Group.

Equal opportunities have been given to employees in respect of recruitment, training and development, job advancement, and compensation and benefits. The employees have not been discriminated against or deprived of opportunities based on gender, ethnic background, religion, colour, sexual orientation, age, marital status, family status, retirement, disability, pregnancy or any other discrimination prohibited by applicable laws.

In order to prevent the use of child and forced labour, the Human Resources Department is responsible for checking the applicant's identification documents and other supporting documents, such as academic certificates and letters of recommendation from previous employers.

## Environmental, Social and Governance Report

If there is any case of child labour and forced labour, the employees should discuss with their supervisors and report to the management. The management shall immediately investigate the suspected case and take prompt follow-up actions.

During the Reporting Period, no material non-compliance with the laws and regulations related to the prevention of child labour or forced labour has been found by the Group, such as Employment Ordinance (Cap. 57), Immigration Ordinance (Cap. 115), Prohibition of Child Labour Provisions, Underage Workers Special Protection Provisions, Prohibition of Forced Labour and Prisoners Labour Policy and Procedures of the PRC.

### Operating Practices and Social Investment

#### Supply Chain Management

Supply chain management in the ESG Reporting Guide mainly refers to the management of sourcing and procurement. The Group procures computer-related and mobile-related electronic products and accessories from the suppliers and integrates them with our technologies and sells the integrated products to the clients.

We maintain a list of suppliers who have track records in dealing with us or in the market. Regular assessments on the suppliers including requests to provide basic certifications, licenses and product catalogues will be conducted to ensure that the suppliers are not only committed to the cost and quality of the products supplied but also have not violated any laws and practices.

The Group attaches importance to developing and maintaining long-term relationships with our suppliers, looking forward to forming long-term partnerships with them. We take a fair and open principle on the procurement of materials and services. We co-operate only with the suppliers that share common moral values and standards with us. The Group supports and encourages the suppliers to promote efficient use of resources, environmental protection and fulfilling corporate social responsibility.

The Group gives priority to local suppliers when developing businesses all over the country in order to create employment opportunities for local communities and fulfil corporate social responsibility. Preference is also given to environmentally and socially responsible suppliers, such as contractors who prioritise the purchase of reusable and renewable products or adopt low-emission production processes, etc.

In the social aspect, suppliers are required to comply with the relevant national labour policies and legislation, which include the prevention of slavery, forced and bonded labour, child labour and abusive employment practices. Suppliers are also obliged to safeguard the human rights of the employees and take due considerations of public welfare.

The Group's materials are purchased from qualified suppliers whose products meet the requirements of applicable environmental and social laws and regulations in the operating regions. During the Reporting Period, our operation bases being mainly in China procured all hardware, accessories and services from 7 Hong Kong suppliers and 33 China suppliers, who ensured us efficient and timely supplies at competitive prices.

Supply Chain Management		2024	Unit
Number of suppliers by geographical region			
Total number of suppliers		0	Supplier
By geographical region	Hong Kong	7	Supplier
	China	33	Supplier

## Environmental, Social and Governance Report

### *Product Responsibility*

#### *Product and Service Quality*

The sales of the Group's products depend on their sophistication, safety, reliability and quality. The Group has to invest substantially in new technology research, development and innovation to continuously improve and enhance our products and services to meet the needs and satisfaction of our customers. The Group has strict product tests prior to any sales. The Group guarantees the quality, safety and reliability of delivered products and services under contracts. The Group also makes sure that the products and services comply with related laws, guidelines and standards. The sales department will provide after-sale services to ensure product performance and quality.

There were no cases of product recall nor complaints received against our services or products due to health and safety issues during the Reporting Period.

#### *Intellectual Property Rights*

During the research and development of our software programs and products, the Group insists on respecting and constantly reminds our software engineers not to infringe on the intellectual property rights of other parties. There was no product returned or intellectual property right infringement filed against us during 2024.

#### *Protection of Customer Privacy*

From cooperation with its business partners, the Group's business operation has generated large volumes of private, confidential and sensitive information of its suppliers and customers, including the operation status, financial positions, commercial terms of contracts, etc. These types of information are extremely sensitive and important, and can only be used for our business purposes and not for other unrelated purposes.

By law, we have to cautiously safeguard and protect such information. The Group fully understands its obligation and has taken measures to ensure the strictest protection of the information. Our employees' employment contracts specifically contain confidential provisions and employees are prohibited from accessing information without approval and/or leaking private and confidential information. All employees are trained to handle and use customer information with extreme caution, protect customer information, and comply with statutory requirements in privacy law. Legal action will be taken against any violation. No complaints from regulatory bodies were received regarding customer privacy were recorded in 2024.

No material non-compliance with laws and regulations regarding product and service-related health and safety, advertising, labelling and privacy matters that have a significant impact on the Group was noted in the reporting period. These laws include but not limited to the Personal Data (Privacy) Ordinance (Cap. 486), Trade Marks Ordinance (Cap. 559), Patents Ordinance (Cap. 514), Copyright Ordinance (Cap. 528), Patent Law, Trademark Law and Product Quality Law of the PRC.



## Environmental, Social and Governance Report

### Anti-Corruption

The prevention of bribery, extortion, fraud, and money laundering under this anti-corruption section is a material aspect to all the stakeholders. The Group adopts a zero-tolerance approach to bribery, extortion, fraud and money laundering. The directors, management and staff must comply with related national and local government laws and regulations on the prevention of bribery, extortion, fraud and money laundering.

Anti-Corruption	2024
Number of concluded legal cases regarding corruption	0

All employees not only have the responsibility to understand and comply with the above regulations, but also have the obligation to report violations. Any person who contravenes the regulations will be subject to disciplinary sanction. The Group will arrange anti-corruption training for the Board and employees if necessary.

With the implementation of clear policies and well-structured processes on purchases, sales, operation and finance, and the adoption of a high code of conduct especially in our senior management, the Group recorded zero corrupted cases nor breach of any anti-corruption laws, including but not limited to the Prevention of Bribery Ordinance (Cap. 201) and Anti-Money Laundering Law of the PRC, during the Reporting Period, due to our daily anti-corruption methods and internal policies.

### Community Investment

The Group understands that community participation is important for its long-term development. The Group organizes, facilitates and supports its staff to take part in volunteer services, such as regularly visiting the poor who need help and arranging outdoor activities for disadvantaged groups. Internally, the Group focuses on providing job opportunities to new employees and improving the working environment and skills of employees by investing in facilities and training. The Group also endeavours to provide employment opportunities for the disadvantaged, to hire the disabled who have completed retraining courses, and give priority to purchasing from suppliers who hire disabled persons.



## Environmental, Social and Governance Report

### HKEX ESG REPORTING GUIDE CONTENT INDEX

KPIs	Disclosure Requirements	Sections
1	Governance Structure	Disclosure of the board's oversight of ESG issues; board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues)(including risks to the issuer's businesses
		ESG Governance
		ESG Governance
		How the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.
	Reporting Principles	Description of, or an explanation on, the application of the following Reporting Principles (Materiality, Quantitative, Consistency) in the preparation of the ESG report
	Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change
<b>Environmental</b>		
<b>Aspect A1: Emissions</b>		
A1	General Disclosure	Policies
		Emissions
		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.
A1.1		The types of emissions and respective emissions data.
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).
A1.3		Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).
A1.4		Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).
A1.5		Description of emission target(s) set and steps taken to achieve them.
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, Social and Governance Report

KPIs		Disclosure Requirements	Sections
<b>A2 Use of Resource</b>			
A2	General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Energy Consumption
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).	Energy Consumption
A2.2		Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Water Consumption
A2.3		Description of energy use efficiency target(s) set and steps taken to achieve them.	Energy Consumption
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.	Water Consumption
A2.5		Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Packaging Materials
<b>A3 The Environment and Natural Resources</b>			
A3	General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	Environment and Natural Resources
A3.1		Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Environment and Natural Resources
A4	Climate Change		
A4	General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Climate Change
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.	Climate Change
<b>Social</b>			
<b>B1 Employment</b>			
B1	General Disclosure	Policies	Employment and Labour Practices
		Compliance with relevant laws and regulations that have a significant impact on the issuer; relating to compensation and dismissal, recruitment, and promotion, working hours, rest periods, equal opportunity, diversity, antidiscrimination, and other benefits and welfare.	Employment and Labour Practices
B1.1		Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Employment and Labour Practices
B1.2		Employee turnover rate by gender, age group and geographical region.	Employment and Labour Practices



## Environmental, Social and Governance Report

KPIs		Disclosure Requirements	Sections
<b>B2 Health and Safety</b>			
<b>B2</b>	General Disclosure	Policies	Health and Safety
		Compliance with relevant laws and regulations that have a significant impact on the issuer	Health and Safety
<b>B2.1</b>		Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Health and Safety
<b>B2.2</b>		Lost days due to work injury.	Health and Safety
<b>B2.3</b>		Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Health and Safety
<b>B3 Development and Training</b>			
<b>B3</b>	General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Development and Training
<b>B3.1</b>		The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Development and Training
<b>B3.2</b>		The average training hours completed per employee by gender and employee category.	Development and Training
<b>B4 Labour standards</b>			
<b>B4</b>	General Disclosure	Policies	Labour standards
		Compliance with relevant laws and regulations that have a significant impact on the issuer	Labour standards
<b>B4.1</b>		Description of measures to review employment practices to avoid child and forced labour.	Labour standards
<b>B4.2</b>		Description of steps taken to eliminate such practices when discovered.	Labour standards
<b>B5 Supply chain management</b>			
<b>B5</b>	General Disclosure	Policies on managing environmental and social risks of the supply chain.	Supply chain management
<b>B5.1</b>		Number of suppliers by geographical region.	Supply chain management
<b>B5.2</b>		Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	Supply chain management
<b>B5.3</b>		Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Supply chain management
<b>B5.4</b>		Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Supply chain management

## Environmental, Social and Governance Report

KPIs	Disclosure Requirements	Sections
<b>B6 Product Responsibility</b>		
<b>B6</b>	General Disclosure	Policies
	Compliance with relevant laws and regulations that have a significant impact on the issuer	Product Responsibility
<b>B6.1</b>	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Product Responsibility
<b>B6.2</b>	Number of products and service related complaints received and how they are dealt with.	Product Responsibility
<b>B6.3</b>	Description of practices relating to observing and protecting intellectual property rights.	Product Responsibility
<b>B6.4</b>	Description of quality assurance process and recall procedures.	Product Responsibility
<b>B6.5</b>	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Product Responsibility
<b>B7 Anti-corruption</b>		
<b>B7</b>	General Disclosure	Policies
	Compliance with relevant laws and regulations that have a significant impact on the issuer	Anti-corruption
<b>B7.1</b>	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.	Anti-corruption
<b>B7.2</b>	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Anti-corruption
<b>B7.3</b>	Description of anti-corruption training provided to directors and staff.	Anti-corruption
<b>B8 Community investment</b>		
<b>B8</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.
		Community investment
<b>B8.1</b>	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community investment
<b>B8.2</b>	Resources contributed (e.g. money or time) to the focus area.	Community investment



**China e-Wallet Payment Group Limited**

中國錢包支付集團有限公司\*