E&P Global Holdings Limited
能源及能量環球控股有限公司

(incorporated in the Cayman Islands with limited liability)
(Stock Code :1142)



2025
Environmental, Social and Governance Report

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

INTRODUCTION

This report is the ninth Environmental, Social and Governance Report (the "**ESG Report**") issued by E&P Global Holdings Limited (the "**Company**") and its subsidiaries (collectively the "**Group**"). This ESG Report shows the Group's environmental, social and governance (the "**ESG**") management approach, strategy, priorities and objectives for the financial year ended 31 March 2025.

ABOUT THIS REPORT

The Group contributes to sustainable development by delivering environmental, social and economic benefits to various stakeholders in a balanced way. The board of directors of the Company (the "**Board**") is pleased to present the ESG Report for the year ended 31 March 2025 for the purpose of demonstration of its efforts on sustainable developments to various stakeholders. The ESG Report shall be published both in Chinese and English on the websites of the Stock Exchange of Hong Kong Limited (the "**Stock Exchange**") and the Company. Should there be any discrepancy between the Chinese and the English versions, the English version shall prevail.

The Group believes that sound ESG performance has a decisive influence on the future sustainable development of the Group, achievement of its long-term goals and creation of long-term value for the shareholders. Therefore, the Group pays close attention to the discharge of corporate social responsibility and sustainable development.

Reporting Period

The information published in the ESG Report covers the period from 1 April 2024 to 31 March 2025 (the "**Reporting Period**"), which is the same as the financial year as reported in the 2025 Annual Report of the Company.

Scope of the ESG Report

The ESG Report describes the Group's ESG management approach, strategy, priorities and objectives covering various main areas including environmental protection, employment and labour practices, operating practices and community investment. For corporate governance of the Group, please refer to pages 23 to 33 in the 2025 Annual Report of the Company.

The ESG Report covers the Company and its material subsidiaries, disclosing the operational situation across the following areas for the Group's core business activities: (i) trading of diesel, gasoline and other petroleum products in Korea, and (ii) holding of mining and exploration rights of coal mines in Russia. The scope of the ESG Report includes the principal locations (mainly offices) of operation for core businesses located in Korea, Russia and Hong Kong, as the revenue from the aforementioned business activities accounted for approximately 100% of the total revenue of the Group, and the number of employees in the aforesaid locations accounted for approximately 100% of the total number of employees of the Group during the Reporting Period. The Group will continue to assess the impacts of its business on the major ESG aspects and to include in the ESG Report.

There were no significant changes in the scope of this ESG Report from that of the 2024 ESG Report published on 31 July 2024.

Approval of the Report

The ESG Report was approved by the Board of the Company.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Report Compilation Basis

The ESG Report is prepared in accordance with the Environmental, Social and Governance Reporting Guide (the "**ESG Guide**", which has been renamed as the "Environment, Social and Governance Reporting Code" since 1 January 2025) as set out in Appendix C2 of the Rules Governing the Listing of Securities on the Stock Exchange (the "**Listing Rules**") and the Reporting Guide on Environmental key performance indicators ("**KPIs**") and Reporting Guidance on Social KPIs issued by the Stock Exchange. The Company has complied with the mandatory disclosure requirements and the "comply or explain" provisions set out in the ESG Guide and also with reference to the Sustainability Accounting Standards Board ("**SASB**") Standards. The ESG Report is divided into two parts, namely, environmental and social. The four basis of reporting principles are materiality, quantitative, balance and consistency:

- Materiality Principle: Materiality assessment was conducted and reviewed from time to time to assess the relative importance of the ESG topics identified. Topics that are relevant and important to the operations of the Group and various stakeholders must be covered in the ESG Report.

- Quantitative Principle: If the KPIs have been established, they must be measurable and applicable to valid comparisons under appropriate conditions.

- Balance Principle: The ESG Report aims to disclose data in an objective way, which aims to provide stakeholders with a balance overview of the Group's overall ESG performance.

- Consistency Principle: ESG data presented in the ESG Report are prepared using consistent methodologies over time unless otherwise specified either in text or footnote.

The Executive Directors of the Company, the management and designated staff of the Group have participated in the preparation of the ESG Report to assist the Group in identifying relevant and material ESG issues.

The ESG Report is designed to enable the shareholders and investors (including potential investors) of the Company together with the public to have a more comprehensive understanding of the Company's corporate governance and culture. The Company is willing to take up more social responsibilities in order to maintain the balance between the interest of the shareholders of the Company and social benefits.

Data contained in the ESG Report is derived from various Company's documents and reports, as well as summary and statistical data provided by the Company's subsidiaries. Certain data of the ESG Report is extracted from the audited consolidated financial statements of the Group for the Reporting Period (prepared in accordance with the applicable Hong Kong Financial Reporting Standards and Hong Kong Accounting Standards and Interpretations), whilst other data comes from the internal database of the Group and other relevant statistics.

BOARD STATEMENT AND GOVERNANCE STRUCTURE

The Board has an overall responsibility for overseeing and determining the Group's environmental, social, and climate-related risks and opportunities impacting the Group. The Board recognises the importance of ESG-related goals and targets setting for the Group's long-term success, establishing and adopting the ESG policy and ESG targets at operational level. The performance against the ESG targets is reviewed by the Board from time to time and the ESG strategies would be revised as appropriate if any significant variance from the target is identified. The Board regularly discusses ESG issues with the management, ensuring robust oversight and integration of ESG considerations into the Group's strategic planning, business model and other decision-making processes.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

For day-to-day ESG governance, the Board authorizes senior management to organize and coordinate the ESG work of each subsidiary to ensure that its strategic decisions are implemented. The Board is committed to maintaining good communications with our senior management and making timely decisions on important ESG issues, supported by regular reporting of annual ESG updates by senior management, in order to gain an understanding of the ESG performance of the Group's business. Through active and conducive communication with management personnels and employees who are involved in the day-to-day operation of the Group's business, the Board is able to identify material ESG risks in the aspects of emissions, consumption of resources, impact on natural resources and climate change, as well as other social aspects pertaining to our Group. As part of this, the Board is responsible for prioritising and assessing the Group's significant ESG risks, formulating corresponding strategies, and ensuring that appropriate and effective ESG risk management and internal control systems are established and maintained. The Board also examines and evaluates the Group's performances in different aspects such as environment, safety operation and labour standards, etc. The Board's process of assessing, prioritising, and managing material ESG-related issues can also be found in the "Stakeholder Engagement and Materiality Assessment" sections of this ESG Report. The Executive Directors of the Company play a leading role in the preparation of the ESG Report and assign specified staff of each office to assist the ESG risk management and handle the collection of relevant information for the preparation of the ESG Report. The ESG Report has been reviewed and approved by the Board.

MATERIALITY ASSESSMENT

The Executive Directors of the Company, together with the management and designated staff of the Group have participated in the preparation of the ESG Report to assist the Group in reviewing the operations and identifying relevant ESG issues. Materiality assessment has been conducted to assess the importance of related matters to the businesses and various stakeholders. To identify potential material topics for disclosure in the ESG Report, the Company has adopted the disclosure topics of the ESG Guide. Based on the assessed significant ESG issues, information was collected from relevant departments of the Group.

As sustainability is essential to the Group's cultural values, the Group strives for sustainable development by investing in the economic, social and environmental well-being into the business decision-making. In order to maintain a quality standard of life for both the present and future generations, the Group also promotes environmental protection, makes positive contribution and creates long-term value in the communities.

During the Reporting Period, the Group committed to the prevailing standard of corporate social responsibility and strictly complied with relevant laws and regulations reporting.

In order to ensure that this ESG Report has comprehensively covered and responded to the key matters of concern to stakeholders, in addition to regular communication with stakeholders, the Group has also made reference to certain information such as the matters covered in ESG Report of the previous years, internal policies of the company, industry trends and the "materiality matrix" introduced by the SASB, to identify issues that have potential and practical impact on the sustainable development of the Group. ESG issues were identified and considered as relevant to the Group with reference to the ESG Guide and peer benchmarking results. The results of peer benchmarking and stakeholder engagement exercise were analyzed and consolidated in terms of their importance to stakeholders and the Company's business developments to derive the overall materiality level to each ESG issues. Following the identification and analysis of the material issues that have significant impact, the management will disclose the management policies and relevant data of material issues in the ESG Report. Regular review of material issues are conducted by the management of the Group to ensure that the issues are consistent with the Group's sustainability strategy.

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During the Reporting Period, ESG issues which are considered material to our stakeholders and the Company are listed in the following table:

ESG aspects as set forth in the ESG Guide	Material ESG issues for the Group
A. Environmental	
A.1 Emissions	• Emission from purchased electricity or vehicle and non-hazardous waste
A.2 Use of Resources	• Use of energy
A.3 The Environment and Natural Resources	• Air quality
A.4 Climate Change	• Climate change mitigation and adaption
B. Social	
B.1 Employment and Labour Practices	• Employment and labour practices
B.2 Health and Safety	• Workplace health and safety
B.3 Development and Training	• Employee development and training
B.4 Labour Standards	• Anti-child and forced labour
B.5 Supply Chain Management	• Supply chain management
B.6 Product Responsibility	• Product responsibility
B.7 Anti-corruption	• Anti-corruption
B.8 Community Investment	• Community investment

The above issues are classified as the main driver for the Group's sustainable business and are further elaborated in the sections below.

STAKEHOLDER ENGAGEMENT

The Group believes that the support and trust of its stakeholders are essential to the Group's growth and success. The stakeholders of the Group include government and regulatory authorities, shareholders, investors, suppliers, customers, business partners, employees, media and the public.

As a responsible corporate entity, the Group considers the needs of its stakeholders while striving to improve business performance, in order to balance the interests of all parties. The Group does its utmost to minimize the adverse impact on the natural environment and community; create a good working environment for employees and provide them with appropriate trainings and equal opportunities; make commitments to business partners and customers to provide quality products and services; comply with applicable laws and regulations to strengthen corporate governance and improve internal controls; and participate in community activities to share the value with the society.

The Group places emphasis on communications with its stakeholders and has developed open and good communications with them to understand their expectations and requests. It communicates with the stakeholders through financial reports, statutory announcements, shareholders' meetings, face-to-face meetings and other channels, in order to reveal its financial and operating conditions to the stakeholders. The ESG Report is also intended to allow the stakeholders to understand its performance on environmental protection, community and sustainable corporate development.

The Group welcomes its various stakeholders to share their enquiry or opinion on the Group's sustainability issues via the following communication channels:

By post:	Unit 1703, 17/F, Cheong Tai Commercial Building, Nos. 287-289 Reclamation Street, Kowloon, Hong Kong
By telephone:	(852) 2633 1992
By fax:	(852) 2633 7011
By email:	investor@enp.com.hk

Going forward, the Group will endeavour to improve its current policies, strengthen communications with the stakeholders, strive to enhance the stakeholders' value and achieve a mutually beneficial outcome.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

A. ENVIRONMENTAL

As a part of its social responsibility, the Group is dedicated to implement environmental-friendly development through rational resource utilisation and practices of environmental protection. The Group also practices environmental protection in order to contribute to ecological environmental improvement and sustainable development, while ensuring compliance with existing environmental protection laws and regulations.

The Company engages in investment holding, while the principal subsidiaries of the Company are engaged in (i) holding of mining and exploration rights of coal mines in Russia; and (ii) trading of diesel, gasoline and other petroleum products in Korea. As of now, the subsidiary in Russia has obtained relevant licenses for coal mining. Relevant coal mining projects are planned to commence in 2026 due to the influence of domestic and international political factors in Russia. For the business in Korea, the Group is engaged in petroleum fuel trade and is not involved in any production activities. Accordingly, the operations of the Group mostly confine to offices in Russia, Korea and Hong Kong, and did not generate material level of hazardous waste, non-hazardous waste and air, water and land pollution during the Reporting Period.

A.1 Emissions

The Group closely monitors and strives to minimize the adverse environmental effects to its surroundings. In addition to its compliance with the laws and regulations in relation to environmental protection, such as the Federal Law on Environmental Protection of the Russian Federation, the Waste Disposal Ordinance (Chapter 354 of Laws of Hong Kong), the Framework Act on Environmental Policy of the Republic of Korea and the Wastes Control Act of the Republic of Korea, the Group has also carried out various measures for environmental protection.

The Group has implemented a range of energy saving measures to reduce the corresponding carbon emissions. Details of which can be found in the section headed "Use of Resources" below.

To mitigate emissions from vehicles, the Group pays close attention to the proper management and operations of the Group's vehicles, conducts necessary and periodical maintenance on its vehicles, makes careful transportation arrangements to enhance time and fuel savings, and encourages the usage of public transit for all non-urgent and private matters. No substantial emission of air pollutants and greenhouse gas ("**GHG**") is generated from the Group's business activities. The air pollutant emissions and GHG emissions are mainly discharged from the self-owned vehicles and indirect resources consumed during its daily operations, such as electricity and paper.

To reduce waste in daily operations, the Group has adopted the principle of "Reduce, Reuse and Recycle" in the offices. It has implemented waste separation of non-hazardous waste. Environmental-friendly goods such as recycled paper, bio-degradable garbage bags, ozone-friendly correction fluid and ball pens with replaceable cartridges have been acquired as much as possible. Besides, employees are advised and alerted to practice green, to conserve resources and to protect the environment, for example, to handle documents electronically and print documents on double sides as practicable as possible. During the Reporting Period, the Group's operations do not produce material hazardous waste. The non-hazardous waste produced by the Group was mainly paper waste. In addition, the Group does not use packaging materials in its operations, therefore, disclosure of packaging materials used is not applicable to the Group.

A. ENVIRONMENTAL *(Continued)*

A.1 Emissions *(Continued)*

During the Reporting Period, the policies and measures regarding environmental protection were effective and the Group was not subject to any confirmed violation cases nor found in violation of any laws and regulations relating to environmental protection. The key environmental performance indicators of different types of air pollutant emissions and GHG emissions emitted by the Group's operation during the Reporting Period and the corresponding period in 2024 are summarised as follows:

Air Pollutant Emissions	Unit	**For the year ended 31 March 2025**	For the year ended 31 March 2024
Nitrogen Oxides (NOx)	grams	**297.306**	448.200
Sulphur Oxides (SOx)	grams	**4.395**	6.615
Particulate Matter (PM)	grams	**21.890**	33.000

GHG Emissions[1]	Unit	**For the year ended 31 March 2025**	For the year ended 31 March 2024
Scope 1 (Vehicle fuel)	tonnes	**0.798**	1.197
Scope 2 (Purchased electricity) [2]	tonnes	**1.629**	9.551
Scope 3 Other indirect emissions [3]	tonnes	**0.163**	0.286
Total	tonnes	**2.590**	11.034
Intensity of GHG Emissions (per area)	tonnes/m^2	**0.009**	0.040
Intensity of GHG Emissions (per employee)	tonnes/ employee	**0.173**	0.849

Waste	Unit	**For the year ended 31 March 2025**	For the year ended 31 March 2024
Total Hazardous Waste	tonnes	**–**	–
Total Non-hazardous Waste	tonnes	**0.031**	0.050
Intensity of Non-hazardous Waste (per area)	tonnes/m^2	**0.0001**	0.0002
Intensity of Non-hazardous Waste (per employee)	tonnes/ employee	**0.0021**	0.0038

A. ENVIRONMENTAL *(Continued)*

A.1 Emissions *(Continued)*

Notes:

1. During the Reporting Period, the Group has followed the instructions of the Reporting Guidance on Environmental KPIs issued by the Stock Exchange to calculate and report the GHG emissions generation. GHG emissions data are presented in terms of carbon dioxide equivalent and are calculated with reference to:

   – "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Resources Institute and the World Business Council for Sustainable Development;

   – "How to prepare an ESG report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange;

   – the "Global Warming Potential Values" from the IPCC Sixth Assessment Report (AR6);

   – the "Sustainability Report 2024" published by the Hong Kong Electric Investment Limited;

   – Climate Transparency Report 2022;

   – Hong Kong Water Supplies Department 2023/24 Annual Report; and

   – Hong Kong Drainage Services Department 2023/24 Sustainability Report.

2. For Korea, the electricity usage was insignificant, and the relevant electricity expenses were included in the monthly office rental payment. Hence, no such data were included in the calculation of Scope 2 GHG emission. The calculation of electricity consumption for the office in Russia was referring to the average electricity price data from the Russian Federal Statistics Service (Rosstat).

3. The water consumption and sewage in Hong Kong and Korea were insignificant due to the nature of their business operations and the reduction in office activities. Hence, no such data were included in the calculation of Scope 3 GHG emission.

The amount of air pollutant emissions and GHG emissions (Scope 1) for the Reporting Period has decreased comparing to that of the corresponding period in 2024 due to less frequent vehicle usage for business during the Reporting Period. The decrease in GHG emissions (Scope 2 & 3) compared to the corresponding period in 2024 was mainly attributable to the Group's energy & resource saving initiatives and the reduction in office activities during the Reporting Period.

A. ENVIRONMENTAL *(Continued)*

A.1 Emissions *(Continued)*

Using 2021 as the baseline year, the following targets are expected to be achieved by 2031. The Group will review the progress regularly and take timely actions to achieve the environmental protection goals.

Environmental Aspects	Targets	Steps Taken to Achieve the Targets	2025 vs. 2024	2025 vs. 2021	Achievement Status
Air Pollutant Emissions	Achieve 10% reduction of air pollutant emission by 2031 from the baseline year of 2021	– Carrying out regular maintenance of vehicles with good condition for operational efficiency; – Encouraging the use of public transportations	Decreased by 34%	Decreased by 99%	On track
GHG Emissions	Achieve 10% reduction of GHG emission by 2031 from the baseline year of 2021 (scopes 1, 2 and 3).	– Installation of energy-saving lighting system; – Set optimal temperature on the air-conditioning; – Switch-off the lighting and air-conditioning after office hours.	Decreased by 77%	Decreased by 95%	On track
Non-hazardous waste	Achieve 10% reduction of non-hazardous waste by 2031 from the baseline year of 2021	– Provide education and training relating to reduce, recycle, reuse, and replace to all employees; – Advocates employees to reduce the usage of papers by encouraging internet communication; – Assess the necessity of printing, and apply duplex printing; – Reuse any single-sided printed papers where appropriate.	Decreased by 38%	Decreased by 96%	On track

A. ENVIRONMENTAL *(Continued)*

A.2 Use of Resources

The Group is dedicated to controlling the usage of energy and resources in the business operations and improving energy and resource utilization to achieve economic benefits and minimize pollution.

The consumption of water during the Reporting Period was merely for general offices cleaning and sanitary purposes, hence volume of water consumed remained extremely low.

The Group does not have any issue in sourcing water. The Group aims to achieve a low consumption level in water usage in the coming decades. Accordingly, the Group has adopted the following measures:

- Use of water-saving devices,
- Use recycled water in wherever possible, and
- Conserve water through improved practices.

The water consumption data during the Reporting Period and the corresponding period in 2024 are summarised as follows:

Water	Unit	**For the year ended 31 March 2025**	For the year ended 31 March 2024
Total water consumed[1]	m^3	**20.864**	70.877
Intensity of water consumption (per area)	m^3/m^2	**0.076**	0.260
Intensity of water consumption (per employee)	m^3/employee	**1.391**	5.452

Notes:

1. The KPI of water consumption encompassed the usage data of the office in Russia during the Reporting Period. The water consumption in Hong Kong and Korea was insignificant due to the nature of their business operations and the reduction in office activities. Hence, no such data was included in the calculation of water consumption during the Reporting Period.

During the Reporting Period, the decrease in water consumption compared to the corresponding period in 2024 was mainly attributable to the Group's resource saving initiatives and the reduction in office activities during the Reporting Period.

A. ENVIRONMENTAL *(Continued)*

A.2 Use of Resources *(Continued)*

The Group does not use packaging material for finished products, the reporting on the consumption of packaging material is not applicable in the ESG Report. The Group will continue to closely monitor and control energy consumption. During the Reporting Period, the fuel consumption by the Group was approximately 299 liters (2024: 450 liters). The consumption of electricity during the Reporting Period was kept at relatively low level and was mainly for general offices purpose. The energy consumption data during the Reporting Period and the corresponding period in 2024 are as follows:

Energy	Unit	**For the year ended 31 March 2025**	For the year ended 31 March 2024
Direct energy consumption: Fuel[1]	kWh in '000s	**2.898**	4.361
Intensity (per area)	kWh in '000s/m^2	**0.011**	0.016
Intensity (per employee)	kWh in '000s/ employee	**0.193**	0.335
Indirect energy consumption: Electricity[2]	kWh in '000s	**3.198**	16.966
Intensity (per area)	kWh in '000s/m^2	**0.012**	0.062
Intensity (per employee)	kWh in '000s/ employee	**0.213**	1.305

Note:

1. The decrease in fuel consumption compared to the corresponding period in 2024 was mainly attributable to less frequent vehicle usage for business with the aim of energy conservation during the Reporting Period.

2. The calculation of electricity consumption for the office in Russia was referring to the average electricity price data from the Russian Federal Statistics Service (Rosstat). The decrease in electricity consumption compared to the corresponding period in 2024 was mainly attributable to the Group's energy saving initiatives and the reduction in office activities during the Reporting Period.

The following targets of resources usage are expected to be achieved by 2030, including:

1) Achieve 10% decrease in energy consumption by 2030 (based on 2021); and

2) Achieve 10% decrease in water consumption by 2030 (based on 2022).

A. ENVIRONMENTAL *(Continued)*

A.2 Use of Resources *(Continued)*

Environmental Aspects	Targets	Steps Taken to Achieve the Targets	Baseline Year	2025 vs. 2024	2025 vs. Baseline Year	Achievement Status
Energy Consumption	Achieve 10% decrease in energy consumption by 2030 from the baseline year of 2021	– Use high energy efficient devices, for example, electronic appliances with Grade 1 energy label and light-emitting diode lights; – Place signage in offices to enhance the environmental awareness of the employees; – Encourage employees to make use of natural light, and minimize power consumption, including maintaining the indoor temperature at an appropriate level, keeping the lights and electronic appliances off when they are not used and turning off computers, photocopy machines, printers and facsimile machines when they are off duty or on leave; – Permission is required for lighting and air-conditioning during non-business days.	2021	Decreased by 71%	Decreased by 96%	On track
Water Consumption	Achieve 10% decrease in water consumption by 2030 from the baseline year of 2022	– Promote environmental protection such as saving water by slogan or poster in office; – Use of water-saving devices; – Conserve water through improved practices.	2022	Decreased by 71%	Decreased by 27%	On track

A. ENVIRONMENTAL *(Continued)*

A.3 The Environment and Natural Resources

Due to the existing nature of trading business of the Group and the fact that the Group's coal mining sites have not yet commenced coal production, the adverse impact of its operations on the environment and natural resources is not significant. In order to generate long-term values to the stakeholders and community as a whole, the Group will continue to review the environmental practices, assess the environmental risks of its business, adopt further eco-friendly practices and preventive measures when necessary, as well as ensure compliance with relevant laws and regulations.

The Group also provides information and updates on environmental protection to employees so as to raise their environmental awareness and further improve the overall office environmental performance.

A.4 Climate Change

The Group recognises the importance of the identification and mitigation of significant climate-related issues. Therefore, the Group has formulated the ESG Policy to manage the potential climate-related risks which may impact its business activities. The Group has incorporated climate risks into enterprise risk management to identify and mitigate different climate-related risks. The Board also meets regularly and cooperates closely with the key management to identify and evaluate climate-related risks and to formulate strategies to manage the identified risks.

A. ENVIRONMENTAL *(Continued)*

A.4 Climate Change *(Continued)*

Climate change can affect the business operations of the Group if the climate-related risks are not appropriately assessed. According to the Task Force on Climate-related Financial Disclosure (TCFD), climate-related risks are divided into two major categories, namely, transition risks and physical risks. Through the above methods, the Group identified the material impacts on the Group's business arising from the following risks:

Type of Risks		Risk Description	Response Initiatives
Physical Risks	Acute Risk	– Typhoons, storms, and floods caused by heavy rains, may lead to disruptions to the Group's business operations through damaging the power grid, communication infrastructures, hindering and injuring the Group's employees during their work, leading to reduced capacity and decreased in productivity, or expose the Group to risks associated with non-performance and delayed performance, therefore adversely affect its profitability. – Drought and extreme dry weather may directly impact water supply and operations in mining areas.	– The Group has maintained comprehensive insurance for the business operations. In the event of such emergency incident, the Group will closely follow the latest weather news and advice released by the government. – Established a natural disasters emergency plan.
	Chronic Risk	– Rising temperatures increase energy use and equipment maintenance cost. Prolonged climate change may detriment staffs' health. Continuation of temperature rise may increase the fatality rates and incidence rates of some diseases, especially those related to cardiac and respiratory system.	– Plan improvements, retrofits, or other changes to facilities that may reduce their vulnerability to climate impacts and increase the climate resilience in long term. – Install energy-efficient air conditioning systems to maintain comfortable indoor temperatures and implement flexible work schedules during extreme heat events.

A. ENVIRONMENTAL *(Continued)*

A.4 Climate Change *(Continued)*

Type of Risks		Risk Description	Response Initiatives
Transition Risks	Legal Risk	– Energy efficiency requirements drive carbon pricing mechanisms, which may increase the operational cost. – Mandates and regulations on existing products and services have intensified due to stricter environmental and safety laws and standards for our products. As a result, significant compliance costs are required to upgrade or maintain equipment to meet these new regulations.	– Plan to be involved in carbon trading and adoption of clean energy in the operations to reduce the carbon emissions. – Monitor the updates of environmental laws and regulations in advance, to avoid the unnecessary increase in cost and expenditure due to the violation of the climate-related environmental policies. – Fulfil the requirements of climate-related regulations issued by the government.
	Technology Risk	– Developing the low carbon energy-saving production processes and energy saving technologies, the capital investment and R&D expense may increase consequently. Lagging behind may weaken our competitive edges in the industry.	– Examine the feasibility and benefits of applying the latest low-carbon and energy-saving technologies into our operation. – Plan to invest in the innovations of energy saving production processes.
	Market Risk	– More customers are concerned about climate-related risks and opportunities, which may lead to changes in customer preference.	– Prioritize the climate change as a high concern in the market decisions to show to the clients that the company is concerned about the problem and challenges of climate change.

A. ENVIRONMENTAL *(Continued)*

A.4 Climate Change *(Continued)*

Type of Risks		Risk Description	Response Initiatives
	Reputational Risk	– External stakeholders are increasingly concerned with the Company's climate transition and information disclosure, due to us being a listed company. Any environmental news or untransparent information disclosure may damage the Company's business reputation and potentially result in financial losses. – Engaging in activities or projects with adverse climate impacts (e.g., high-carbon emission activities) may trigger negative media coverage, which may affect our reputation and corporate image.	– Facilitate all-round communication and exchange, and improve the disclosure and transparency of climate change information. – Actively implement the concept of green and low-carbon development in strategic development and operational management, and respond to stakeholders' concerns with concrete energy-saving and carbon-reduction actions.

A. ENVIRONMENTAL *(Continued)*

A.4 Climate Change *(Continued)*

During the Reporting Period, the primary climate-related opportunities and the corresponding financial impacts were as follows:

Detailed description of climate-related opportunities	Financial Impact
Resource efficiency	
• Use of more efficient modes of transport • Streamlining logistics and supply chain processes to lower fuel consumption and emissions • Reduce water consumption and waste across organizational operations	• Operating cost reduced through efficiency gains and cost reductions • Reductions in energy, water and resource consumption, translating into reduced operational costs and improved profitability over the medium and long term
Energy source	
• Utilization of lower-emission sources of energy • Use of supportive policy incentives • Use of new technologies	• Operating cost reduced through the adoption of cost-effective emission reduction measures and the utilization of lower-emission energy sources • Energy expenditures and future carbon emissions costs reduced through implementing energy-saving technologies
Markets	
• Access to new markets	• Revenue increases through diversifying the trading business into new products or accessing new markets
Resilience	
• Strengthening supply chain resilience against climate impacts through diversified sourcing	• Improved ability to adapt to climate-related risks • Reduced operational downtime and losses. Participating in energy transition and upgrading can help secure increased government policy and capital support • Reliability of the supply chain and the ability to operate under diverse conditions are enhanced

B. SOCIAL

EMPLOYMENT AND LABOUR PRACTICES

B.1 Employment

The Group believes that employees are valuable assets and nurturing them is always one of its primary development goals. It has established and implemented an effective human resources management system pursuant to the applicable laws and regulations, for example, the Labour Code of the Russian Federation, the Employment Ordinance (Chapter 57 of Laws of Hong Kong), the Mandatory Provident Fund Schemes Ordinance (Chapter 458 of Laws of Hong Kong), the Employees' Compensation Ordinance (Chapter 282 of Laws of Hong Kong), the Minimum Wage Ordinance (Chapter 608 of Laws of Hong Kong), the Labour Standards Act of the Republic of Korea and the Equal Employment Opportunity and Work-Life Balance Assistance Act of the Republic of Korea, and with reference to the general practices and benchmark of the industry. All employees are bound by the provisions of the work guidelines and employment contracts made thereunder.

The human resources management system covers areas including the employment policies (such as compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare), rights and responsibilities, code of professional ethics, and workplace safety and health, in order to protect the interests of both the Group and its employees.

With the intention to attract and retain talents for its long-term and stable growth, the Group remunerates employees at a competitive level. Remunerations are determined in accordance with the level of position, working experience and education background. The remuneration packages are reviewed annually based on the assessment results of the annual performance evaluation. The Group's remuneration packages include basic salary, medical insurance, group insurance, work-related injury insurance, performance bonus, share options, sick leave, annual leave, maternity leave and statutory retirement fund.

Furthermore, the Group also organizes company functions and activities for its employees from time to time to increase their sense of belonging to the Group. The Group introduces and enhances employees' recognition of its corporate core values, namely, devotion, loyalty and service, and incorporates them in performance evaluation to set up standards for mindset and behaviour, ensuring that employees' attitude and behaviour embody and conform to its corporate culture.

With the aim of internal cultivation, the Group has established organizational structure and formulated plans on sustainable career development for employees based on corporate development strategies. It provides vast opportunities for employees to leverage their talents and achieve personal ambition, making the Group a desirable employer for them.

The Group undertakes the responsibility of an equal opportunity employer to create a fair, discrimination free and respectful workplace and culture for employees. It ensures that all employees and job applicants are entitled to equal opportunities and are treated fairly in all employment arrangements, such as employment, deployment, recruitment, training, promotion, rates of pay and benefits.

The Group adopts zero tolerance to harassment and bullying in the workplace. It monitors the behaviours of employees, urge employees to report complaints when they find any misconduct, conducts detailed investigations and takes necessary disciplinary actions if needed.

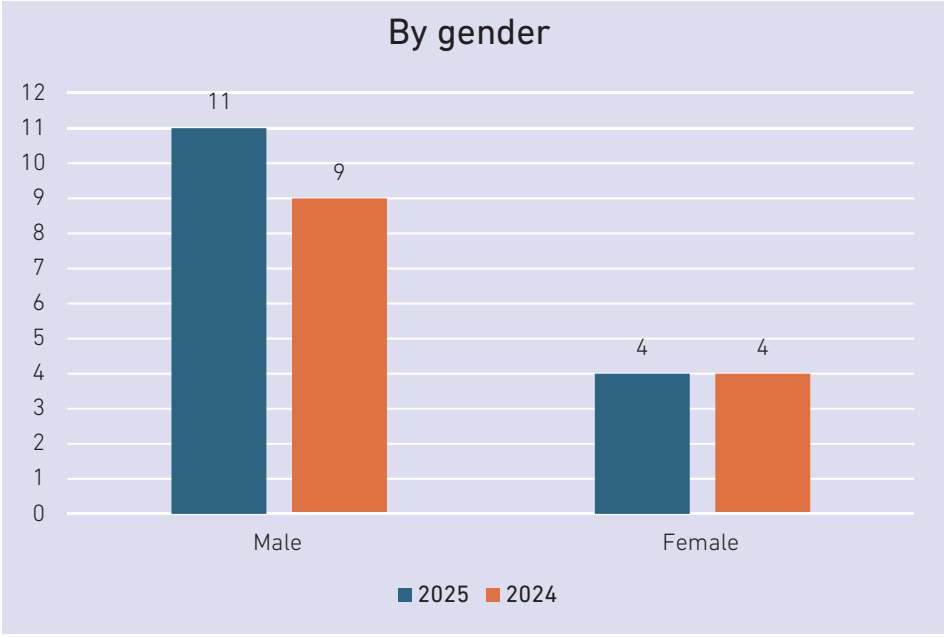
B. SOCIAL *(Continued)*

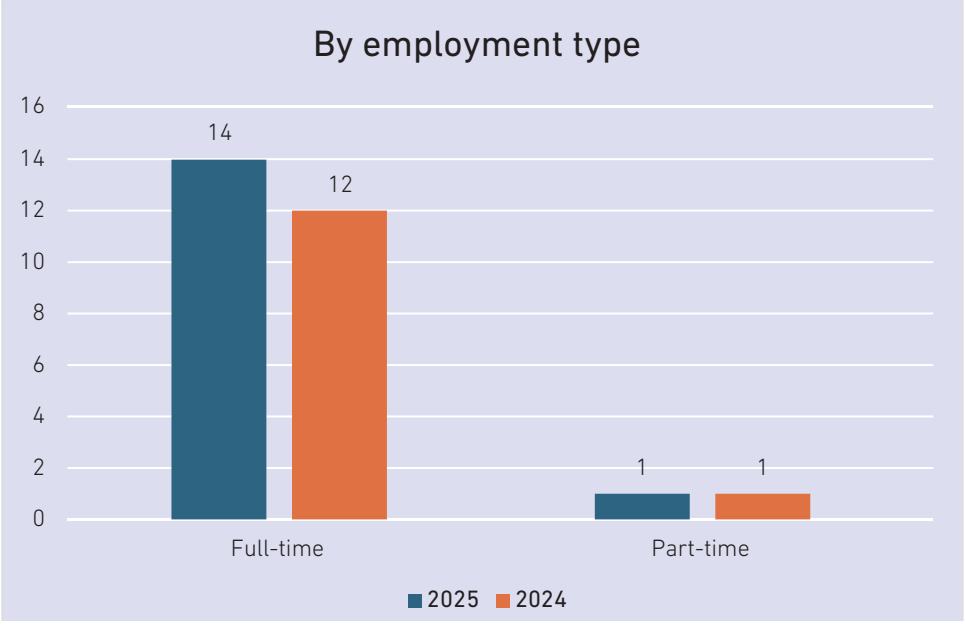
EMPLOYMENT AND LABOUR PRACTICES *(Continued)*

B.1 Employment *(Continued)*

During the Reporting Period, the Group did not violate or breach any laws and regulations relating to employment and labour practices and no labour disputes were recorded both internally and externally.

As of 31 March 2025, there were 15 employees (2024: 13) and the following graphs show the total workforce by gender, employment type, age group and geographical region.

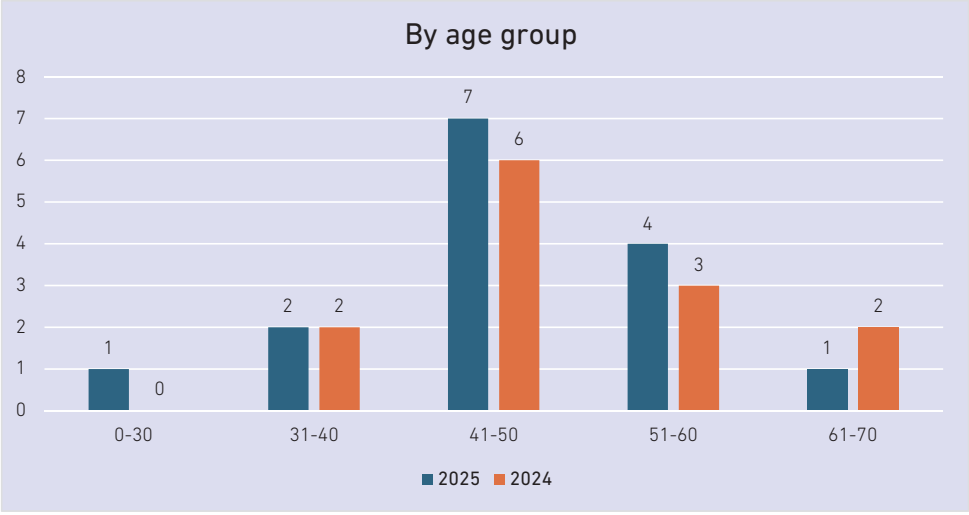


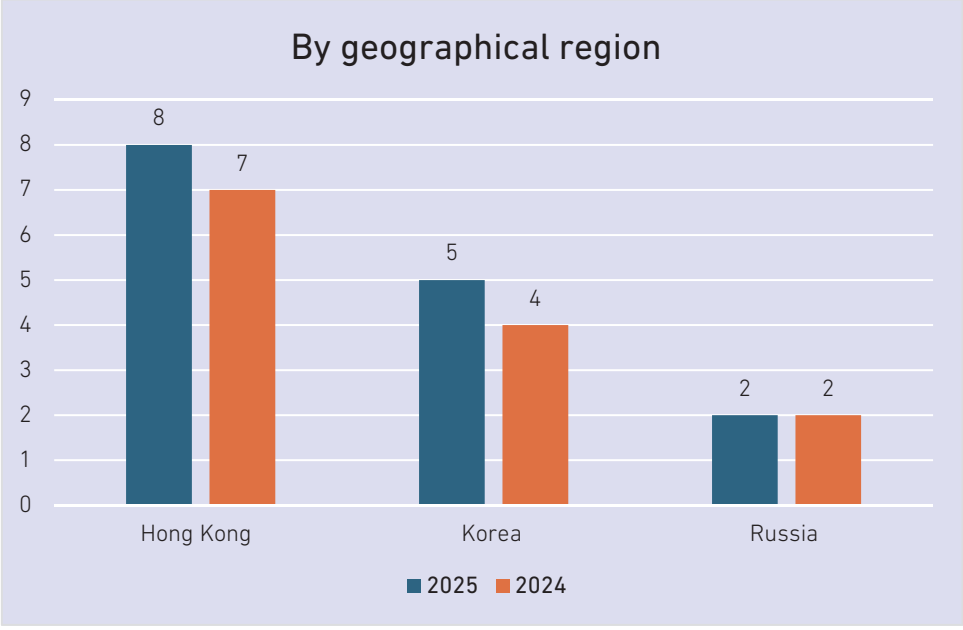


B. SOCIAL *(Continued)*

EMPLOYMENT AND LABOUR PRACTICES *(Continued)*

B.1 Employment *(Continued)*





Notes:

1. The Group has reviewed the number of employees as at 31 March 2024 and restated the relevant data accordingly.

B. SOCIAL *(Continued)*

EMPLOYMENT AND LABOUR PRACTICES *(Continued)*

B.1 Employment *(Continued)*

The following table sets for the turnover rates of the Group's employees for the Reporting Period by gender, age group and geographical region. As the absolute total number of employees at each office was rather small, any resignation of just one or two employees at each office would mathematically come up to a rather high percentage of employee turnover rate.

Turnover rates[1]	**For the year ended 31 March 2025**	For the year ended 31 March 2024
Overall	**23.1%**	15.4%
By gender		
Male	**22.2%**	22.2%
Female	**25.0%**	0.0%
By age group		
31-40	**0.0%**	0.0%
41-50	**33.3%**	33.3%
51-60	**0.0%**	0.0%
61-70	**50.0%**	0.0%
By geographical region		
Hong Kong	**42.9%**	0.0%
Korea	**0.0%**	50.0%
Russia	**0.0%**	0.0%

Notes:

1. The relevant data is calculated according to the Stock Exchange's Appendix 3: Reporting Guidance on Social KPIs in How to prepare an ESG Report to calculate employee turnover rate. The formula used is as follows: Turnover rate for employees in the relevant categories = L(x)/E(x) x 100, L(x) = Number of employees in the specified category leaving employment, E(x) = Number of employees in the specified category at the beginning of the Reporting Period.

B.2 Health and Safety

The Group attaches high importance to building a safe, healthy and hygienic workplace for its employees. It has adopted various measures in strict compliance with the Constitution of the Russian Federation, the Labour Code of the Russian Federation, the Occupational Safety and Health Ordinance (Chapter 509 of Laws of Hong Kong, the Occupational Safety and Health Act of the Republic of Korea and relevant laws and regulations to provide a safe working environment and protect employees from occupational hazards.

The Group has established and implemented occupational health and safety precautions to provide employees the necessary directions to practice safe work behaviours. The effectiveness of the precautions is monitored regularly.

B. SOCIAL *(Continued)*

EMPLOYMENT AND LABOUR PRACTICES *(Continued)*

B.2 Health and Safety *(Continued)*

The Group properly provides protection facilities and equipment for prevention of occupational hazards and work injuries in the workplace and offers work-related injury insurance and other commercial insurances to employees so as to provide adequate protection for the interests of employees. It also prohibits smoking and abuse of alcohol and drugs in the workplace, offers clean and tidy offices, and provides sufficient ventilation and lighting system as well as adjustable chairs and monitors in offices.

In addition, it provides health and safety information to employees to enhance their awareness. Training on contingency measures in relation to emergencies such as fire, typhoons and rainstorms, as well as emergency use of equipment in response to accidents are provided to employees.

During the Reporting Period, the Group did not violate or breach any laws and regulations relating to health and safety. There was no work injury case (2024: Nil; 2023: Nil), no lost day due to work injury (2024: Nil; 2023: Nil) in business operations and no work-related fatality case (2024: Nil; 2023: Nil) during the Reporting Period.

B.3 Development and Training

The Group understands that training and development of employees are essential for its success, and it aims to provide the Group with a capable, engaged and productive workforce. Based on the direction and needs of the business development and employees' position, it encourages employees to have appropriate training, and to acquire skills and career development opportunities, including new employees orientation, technical and professional skill enhancement training, workplace safety training, on-the-job training and personal training on business management, etc., with a view to enhance employee quality, qualifications and skills so that they can achieve personal growth and realize their potential. All directors, company secretary and senior management are encouraged to participate in continuous professional development training. On top of internal training, the Group also encourages employees to participate in externally organized training to pursue their personal career development goals. To motivate its employees, the Group from time to time subsidizes training and seminar fees.

The Group provides internal promotion opportunities for employees with ambition, enthusiasm and development potential to pursue their career goals. Through job appraisal, it communicates job performance and career development goals with employees and at the same time gives appreciation and advice to employees to help them grow and obtain greater job satisfaction at the same time.

During the Reporting Period, a total of approximately 133 hours (2024:362 hours) of training and seminar were undertaken by the directors of the Company and the employees of the Group, with about 8.9 hours (2024: 27.8 hours) of average training hours per employee and overall trained employees ratio of 60.0% (2024: 53.8%).

B. SOCIAL *(Continued)*

EMPLOYMENT AND LABOUR PRACTICES *(Continued)*

B.3 Development and Training *(Continued)*

Percentage of employees trained[1]	For the year ended 31 March 2025	For the year ended 31 March 2024
By gender		
Male	**63.6%**	66.7%
Female	**50.0%**	25.0%
By employee category		
Senior management	**100.0%**	87.5%
Middle management	**0.0%**	0.0%
General staff	**0.0%**	0.0%

Breakdown of employees trained[2]	For the year ended 31 March 2025	For the year ended 31 March 2024
By gender		
Male	**77.8%**	85.7%
Female	**22.2%**	14.3%
By employee category		
Senior management	**100.0%**	100.0%
Middle management	**0.0%**	0.0%
General staff	**0.0%**	0.0%

Average training hours per employee[3]	For the year ended 31 March 2025	For the year ended 31 March 2024
By gender		
Male	**11.0**	39.0
Female	**3.0**	2.8
By employee category		
Senior management	**14.8**	45.3
Middle management	**0.0**	0.0
General staff	**0.0**	0.0

Notes:

The relevant data is calculated according to the Stock Exchange's Appendix 3: Reporting Guidance on Social KPIs in How to prepare an ESG Report to calculate percentage of employees trained. The formula used is as follows:

1. Percentage of employees trained = T(x)/E(x) * 100, T = Number of employees who took part in training in the specified category during the Reporting Period, E(x) = Number of employees in the specified category at the end of the Reporting Period.
2. Breakdown of employees trained in the relevant categories = T(x)/T * 100, T(x) = Number of employees who took part in training in the specified category, T = Number of total employees who took part in training.
3. Average training hours for employees in relevant categories = TH(x)/E(x), TH(x) = Total number of training hours for employees in the specified category, E(x) = Number of employees in the specified category at the end of the Reporting Period.

B. SOCIAL *(Continued)*

EMPLOYMENT AND LABOUR PRACTICES *(Continued)*

B.4 Labour Standards

The Group does not tolerate the use of child or forced labour. It strictly follows the Labour Code of the Russian Federation, the Employment Ordinance (Chapter 57 of Laws of Hong Kong) and the Labour Standards Act of the Republic of Korea and makes reference to international labour standards and industry practices. The human resources management system governs all recruitment and promotion activities so as to ensure no existence of child and forced labour. It also reviews the overall employment practices to avoid child or forced labour and other potential irregularities from time to time.

The Group does not hire child labour aged below the relevant legal threshold of the respective countries. At the interview, the human resources department would request job applicants to present valid identification documents to verify their actual ages. It also conducts background checks and comprehensive recruitment reviews to ensure the accuracy and trueness of the applicant's information. In case any irregularities in ages, identities and/or validities of employment status are found, the relevant employment will be terminated immediately, and the Group will report the incident to relevant authorities.

To ensure no forced labour, the Group conducts open and fair recruitment according to corporate plans and needs to ensure no forced labour. It respects employees' rights that stipulated in the laws and regulations that all employees would receive a salary not less than the statutory minimum wage, have prescribed working hours pursuant to employment contract, and enjoy sufficient rest time and paid holidays. Any necessary arrangements for overtime working would be agreed upon by employees voluntarily. Overtime working and overtime pay (where applicable) are in line with the local laws and regulations. During work hours, employees are allowed to move freely within the work premises. Employees are permitted to terminate employment contracts after giving reasonable notice according to the relevant employment contract.

During the Reporting Period, the Group did not violate or breach any laws and regulations relating to preventing child and forced labour and no disputes or litigations on labour matters were reported.

B. SOCIAL *(Continued)*

OPERATING PRACTICES

B.5 Supply Chain Management

Supply chain management is one of the key elements in the Group's quality control system. The Group adheres to offer equal opportunities to all potential suppliers and partners to fulfil various needs of different customers. It believes that keen market competition can help the Group improve product quality, achieve cost minimization, rapidly respond to customers' needs, and provide them with more options.

The Group attaches great importance to the environmental and social risks within its supply chain. The Group regularly reviews the updates of policies and laws related to the supply chain, and communicates with internal and external stakeholders to understand and identify potential environmental and social risks within its supply chain. Appropriate criteria are adopted in selecting suppliers and partners, and all suppliers are required to possess rich experience and continuous ability to provide satisfactory product quantity and quality, reasonable price, timely delivery and good services. In addition, they must conduct business in compliance with the environmental and social regulations.

The Group strictly monitors the procurement process to ensure that the entire process is conducted in an open, fair and just manner and lack of interests transfer or corruption of any kind. All procurements are conducted in the form of contract. It closely supervises the performance of the contract terms and at the same time conducts checks and analysis to ensure the security of the supply chain.

Apart from assessing its suppliers on quality, cost, service and delivery time, the Group also assesses whether potential suppliers of goods and services have demonstrated that they also commit to environmental and social responsibilities. The environmental and social risk assessment for suppliers would be conducted in a periodical basis based on the news announcement, ongoing quality or work delivered. The Group considers environmental and social awareness into its supplier selection criteria and encourages cooperation with suppliers of products or services with excellent environmental performance.

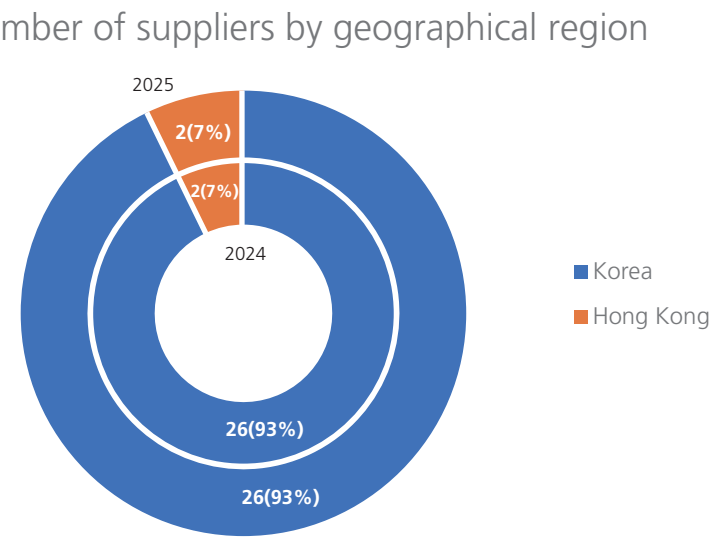
The Group also continues to source our supplies from local suppliers to support local economic development and ensure the effectiveness of supply. In addition, the Group constantly collects viewpoints and opinions from the customers through various methods and channels, and makes timely improvements. The Group maintains good relationships with both the suppliers and customers.

B. SOCIAL *(Continued)*

OPERATING PRACTICES *(Continued)*

B.5 Supply Chain Management *(Continued)*

During the Reporting Period, the Group has a total of 28 (2024:28) suppliers which are all subject to supplier engagement practice. Below is a detailed breakdown of the Group's suppliers by geographical region for the Reporting Period and the corresponding period in 2024.



B. SOCIAL *(Continued)*

OPERATING PRACTICES *(Continued)*

B.6 Product Responsibility

The Group believes that products and services of good quality are one of the key factors of success. It has always complied with the relevant laws and regulations such as the Product Liability Act of the Republic of Korea, the Fair Labelling and Advertising Act of the Republic of Korea and the Personal Information Protection Act of the Republic of Korea, etc., and product quality is monitored closely to ensure the stability of high quality and safety of the products. The Group from time to time conducts quality checks to ensure product quality. It strives to prohibit fraudulent, misleading, deceptive, and other unfair commercial practices that may undermine customers' confidence and rights.

The Group has adopted established procedures for addressing enquiries and complaints, as well as proactive measures to prevent such issues from arising. Regular meetings are to be held with customers to address their concerns and resolve issues. In addition, as customer privacy protection is one of the most important concerns, the Group has implemented appropriate data security system and measures to ensure that unauthorized use of customers' information is prevented, collected data is protected, and customers' privacy is well respected and secured.

During the Reporting Period, no products sold were subject to recall for safety and health reasons. The Group did not violate or breach any laws and regulations relating to product responsibility and no complaints or claims about the products were recorded.

The Group understands and complies with the intellectual property ("**IP**") rights related regulations. The Group strictly protects its own independent intellectual property rights from infringement, while effectively managing the intellectual property risks of its supply chain partners and respecting and protecting their intellectual property rights. During the Reporting Period, there was no material infringement of the IP rights and the Group is confident that all reasonable measures have been taken to prevent any infringement of its IP rights and the IP rights of third parties.

The Group continuously strengthens supervision and inspection to achieve comprehensive management of product quality and avoid problematic products from entering the market. The Group sets clear quality control requirements and enhances the quality management of products and services through strengthened process management, setting critical control points, and applying rigid quality inspection measures. If users report quality issues with the product, an investigation will be carried out to identify the cause of non-compliance. Products found to have defects due to quality incidents will be recalled in accordance with the quality incident management mechanism.

Regarding the privacy protection, the Group is committed to comply with the privacy laws and regulations. The Group undertakes to strictly comply with the requirements of the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong), the Corporate Finance Consultant Code of Conduct and local legislations of respective countries, to ensure that all data are securely kept in the internal system with access control. The Group has separated the customer data from other ordinary information to protect customers' privacy. Meanwhile, only authorized personnel can access the personal data collected from the Group's customers. Through internal training and confidential agreements with employees, the Group highlights the importance of confidentiality obligations and the legal consequences of the breaches of relevant rules.

During the Reporting Period, the Group was not aware of any incidents of non-compliance with any privacy laws and regulations.

B. SOCIAL *(Continued)*

OPERATING PRACTICES *(Continued)*

B.7 Anti-corruption

The Group adheres to the philosophy of honesty and integrity in conducting business and adopts zero tolerance to corruption or any misconduct which is against the Group's interest. It has implemented various measures in compliance with relevant laws and regulations, for example, the Anti-corruption Law of the Russian Federation, the Prevention of Bribery Ordinance (Chapter 201 of Laws of Hong Kong) and the Anti-corruption and Bribery Prohibition Act of the Republic of Korea.

The Group has implemented and regularly reviewed the internal control system and related party transactions management measures to prevent bribery, extortion, fraud and money laundering, and to maintain good corporate governance. It has incorporated the anti-bribery and anti-corruption policy in the staff handbook, requiring all directors, senior management, and other employees to uphold their personal and professional conduct. The Group encourages employees to report any suspected corruption, bribery, or misconduct via its existing mechanism, while being in the process of enhancing its whistle-blowing policies and procedures. The Group provided anti-corruption trainings to employees and directors to enhance their awareness and promote professional conduct.

During the Reporting Period, there is no concluded legal cases regarding corruption practices brought against the Group or the employees. The Group also did not violate or breach any laws and regulations relating to anti-corruption and there was no enquiry or concern regarding bribery or corruption from the government or banking officials.

COMMUNITY

B.8 Community Investment

The Group believes that community contribution is important for sustainable development as it helps to establish a harmonious society. The Group values corporate social responsibility and promotes employees' awareness of caring for the community and mutual help. It highly supports employees to participate in volunteer activities and social services to take care of and help the needy. As a socially responsible company, the Group is committed to understanding the needs of the communities in which we operate. The Group strives to develop long-term relationship with our stakeholders and seek to make contributions to programmes which have a positive impact on community development.

The Group is in the process of determining the focus areas of contributions. Despite no donation is made during the Reporting Period (2024: Nil), the Group is considering the appropriate resources to be contributed so as to strike a balance between the financial condition and social investment in the future.

TARGET

Looking forward, the Group aims and plans to strengthen its ESG performance by optimizing the existing policies and measures, reviewing the effectiveness of the procedures, keeping up to date to the latest development of relevant issues and maintaining continuous dialogue with the stakeholders.

APPENDIX: ESG GUIDE CONTENT INDEX OF THE STOCK EXCHANGE

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs)		Section
General Disclosure		A. ENVIRONMENTAL A.1 Emissions
KPI A1.1	The types of emissions and respective emissions data	A.1 Emissions
KPI A1.2	Greenhouse gas emissions in total and, where appropriate, intensity	A.1 Emissions
KPI A1.3	Total hazardous waste produced and, where appropriate, intensity	A.1 Emissions
KPI A1.4	Total non-hazardous waste produced and, where appropriate, intensity	A.1 Emissions
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them	A.1 Emissions
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	A.1 Emissions
General Disclosure		A.2 Use of Resources
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity	A.2 Use of Resources
KPI A2.2	Water consumption in total and intensity	A.2 Use of Resources
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them	A.2 Use of Resources
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	A.2 Use of Resources
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced	A.2 Use of Resources
General Disclosure		A.3 The Environment and Natural Resources
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	A.3 The Environment and Natural Resources
General Disclosure		A.4 Climate Change
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them	A.4 Climate Change
General Disclosure		B.1 Employment
KPI B1.1	Total workforce by gender, employment type, age group and geographical region	B.1 Employment
KPI B1.2	Employee turnover rate by gender, age group and geographical region	B.1 Employment

General Disclosure		B.2 Health and Safety
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year	B.2 Health and Safety
KPI B2.2	Lost days due to work injury	B.2 Health and Safety
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored	B.2 Health and Safety
General Disclosure		B.3 Development and Training
KPI B3.1	The percentage of employee trained by gender and employee category	B.3 Development and Training
KPI B3.2	The average training hours completed per employee by gender and employee category	B.3 Development and Training
General Disclosure		B.4 Labour Standards
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour	B.4 Labour Standards
KPI B4.2	Description of steps taken to eliminate such practices when discovered	B.4 Labour Standards
General Disclosure		B.5 Supply Chain Management
KPI B5.1	Number of suppliers by geographical region	B.5 Supply Chain Management
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	B.5 Supply Chain Management
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored	B.5 Supply Chain Management
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored	B.5 Supply Chain Management
General Disclosure		B.6 Product Responsibility
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	B.6 Product Responsibility
KPI B6.2	Number of products and service-related complaints received and how they are dealt with	B.6 Product Responsibility
KPI B6.3	Description and practices relating to observing and protecting intellectual property rights	B.6 Product Responsibility
KPI B6.4	Description of quality assurance process and recall procedures	B.6 Product Responsibility
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored	B.6 Product Responsibility
General Disclosure		B.7 Anti-corruption
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 case	B.7 Anti-corruption

KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored	B.7 Anti-corruption
KPI B7.3	Description of anti-corruption training provided to directors and staff	B.7 Anti-corruption
General Disclosure		B.8 Community Investment
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport)	B.8 Community Investment
KPI B8.2	Resources contributed (e.g. money or time) to the focus area	B.8 Community Investment