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Asia Cassava Resources Holdings Limited
亞洲木薯資源控股有限公司

(Incorporated in the Cayman Islands with limited liability)
(Stock Code: 841)

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 2025



Environmental, Social and Governance Report

About the Group

Asia Cassava Resources Holdings Limited (the "Company") and its subsidiaries (collectively the "Group" or "we") are principally engaged in the procurement of dried cassava chips in Southeast Asian countries and the sale of dried cassava chips in Mainland China and Thailand and hotel and serviced apartment operation in Mainland China and Hong Kong and property investment.

About this Report

The Environmental, Social and Governance ("ESG") report describes various activities in support of the principle of sustainable development of the Group and its performance in governance for the year ended 31 March 2025.

All the information contained herein reflects the performance of the Group on environmental protection and social care from the year from April 2024 to March 2025.

Board statement

The board of directors of the Company (the "Board") has an overall responsibility for overseeing and determining the Group's environmental, social, and climate-related risks and opportunities impacting the Group, establishing and adopting the ESG Policy and targets of the Group, and reviewing the Group's performance annually against the ESG targets and revising the ESG strategies as appropriate if significant variance from the target is identified.

The ESG working committee serves as a supportive role to the Board in implementing the agreed ESG Policy, targets and strategies; conducting materiality assessments of environmental-related, climate-related, social-related risks and assess how the Group adapts its business in light of climate change; collecting ESG data from different parties while preparing for the ESG report; and continuously monitoring of the implementation of measures to address the Group's ESG-related risks. The ESG working committee has to report to the Board regularly on the ESG performance of the Group and the effectiveness of the ESG systems.

Reporting standards

This report is prepared in accordance with the "Environmental, Social and Governance Reporting Guide" (the "Guide") set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Stock Exchange") and uses the following four reporting principles as the basis for preparing the report.

Reporting Principle	Definition	Application of the Reporting Principle
Materiality	Focusing on environmental, social and governance issues that have a significant impact on the Group and its stakeholders.	The management of the Group identified significant environmental, social and governance issues of the year based on the degree of environmental and social impacts of the sales process, and made key disclosures in the Report.
Quantitative	Key performance indicators should be measurable and, where appropriate, comparable.	The Group records and estimates quantitative data and compares it with past performance where feasible. The quantitative data of social key performance indicators in the Report is derived from the statistical records of the relevant departments of the Group.
Balance	The Report should present the Group's environmental, social and governance performance in an objective manner that avoids selection and omission.	The Report is presented in an objective and unbiased manner to ensure that the information disclosed herein gives a true representation of the Group's overall environmental, social and governance performance.
Consistency	Environmental, social and governance (ESG) reports should be prepared in a consistent manner, including disclosure of statistical methods, so that indicators can be compared and corporate performance can be understood.	Wherever feasible, the Group uses consistent statistical methods. In the event of any changes that may affect comparisons with previous reports, the Group has annotated the Report accordingly.

The information contained herein has been sourced from official documents and statistics of the Group, and was consolidated and compiled with the information on control, management and operations information as provided by the companies under the Group in accordance with the Group's relevant policies.

This report is prepared in both Chinese and English and is available on the Group's website at www.asiacassava.com and the Stock Exchange's website at www.hkexnews.hk. In case of contradictions or inconsistencies between the Chinese and the English versions, the Chinese version shall prevail.

Feedback

Our continuous improvement relies on your valuable opinions on our performance and reporting method. If you are in doubt or have any recommendations concerning this report, you are welcome to send us your advice via email at sec@artwellgroup.com.hk for the continuous improvement of our performance.

Environmental, social and governance structure

The Board directly supervises ESG matters and is responsible for formulating and implementing management strategies. The Group has an ESG working group mainly formulates related management systems, organizes the preparation of reports and continuously optimizes the management system. The Group also provides clear guide to define the terms of reference of the ESG working group to assist the committee in carrying out ESG related matters, implement and execute relevant ESG policies and measures, and to collect relevant data for report disclosure.

Risk management

To ensure good corporate governance of the Group, the Group has formulated an enterprise risk management mechanism and internal control system. The Group has established a risk management organizational framework and is composed of the Board members, audit committee members and senior management. The Board is responsible for determining the risks to be undertaken by the Group's policy objectives and reviewing the effectiveness of its system through the audit committee. During the year, the Board believed that the Group's risk management and internal control systems were effective.

Materiality assessment

Management and employees of the Group participated in preparing this ESG Report and assessing and reviewing its operating practices with regards to environment, social and governance aspects, as well as how these operating practices are material to our business operations and stakeholders. Pursuant to the ESG Guide, the ESG Report provides a quantitative description of the effectiveness of our ESG-related practices, together with general disclosure of these practices.

The ESG issues considered to be material are listed below:

ESG Aspects as set out in the ESG Guide Material	ESG Issues for the Group
Environmental	
A1 Emission	Emission control management
A2 Use of Resources	Effective use of energy
A3 Environment and Natural Resources	The environment and natural resources
A4 Climate Change	Climate-related issues
Social	
B1 Employment and Labour Practices	Employment and labour practice
B2 Health and Safety	Workplace health and safety
B3 Development and Training	Education, training, and career development
B4 Labour standards	Respect for labour rights
B5 Supply Chain Management	Supply chain management
B6 Product Responsibility	Quality and compliance management
B7 Anti-corruption	Moral integrity and anti-corruption
B8 Community Involvement	Community participation

Communication with Stakeholders

To the Group, stakeholders refer to the groups or individuals who have significant impact to or are impacted by the business of the Group. The stakeholders of the Group include the management, the employees, as well as the customers, suppliers, business partners, investors, regulators and various community groups. In the past year, the Group maintained communication with key stakeholders through different channels. Through communication with stakeholders, the Group is able to understand the views of the stakeholders to identify the important ESG issues.

Social Performance

The following social data are prepared in accordance with Appendix C2 to the Listing Rules:

	Unit	2025	2024	2023
Employee Profile				
Total workforce	No. of people	**220**	250	250
Total workforce by employment type				
Full-time	No. of people	**220**	250	250
Part-time	No. of people	**0**	0	0
Contractual	No. of people	**0**	0	0
Total workforce by gender				
Male	No. of people	**144**	156	152
Female	No. of people	**76**	94	98
Total workforce by rank				
General staff	No. of people	**201**	231	231
Middle management	No. of people	**10**	10	10
Senior management	No. of people	**9**	9	9
Total workforce by age group				
30 or below	No. of people	**60**	74	72
31-50	No. of people	**142**	156	158
Over 50	No. of people	**18**	20	20
Employee Turnover				
Employee turnover rate	%	**4.3%**	4.0%	3.8%
Employee turnover rate by gender				
Male	%	**4.8%**	4.5%	3.5%
Female	%	**3.6%**	3.3%	2.6%
Full-time employee's turnover rate by age group				
30 or below	%	**5.5%**	5.2%	3.3%
31-50	%	**4.5%**	4.0%	3.3%
Over 50	%	**0.8%**	0.6%	0.5%

Social Performance	**Unit**	2022	2023	2024	**2025**
Occupational Health and Safety					
Work-related fatalities	No. of people	0	0	0	**0**
Work injuries	No. of people	0	0	0	**0**

Social Performance	Unit	2025	2024	2023
Development and Training				
Total workforce trained	No. of people	**220**	250	250
Employees trained by employee category				
General staff	No. of people	**201**	231	231
Middle management	No. of people	**10**	10	10
Senior management	No. of people	**9**	9	9
Average training hours per employees by employee category				
General staff	Hours/employees	**18**	18	18
Middle management	Hours/employees	**80**	80	80
Senior management	Hours/employees	**90**	90	90
Supply Chain Management				
Number of suppliers by geographic location				
Thailand	No. of suppliers	**250**	250	250
China	No. of suppliers	**100**	100	108
Other regions	No. of suppliers	**10**	10	4
Product Responsibility				
Percentage of total products sold or shipped subject to recalls for safety and health reasons	%	**0%**	0%	0%
Number of products and service related complaints received	No. of complaints	**0**	0	0

Care for Employees

Quality of workplace

Employees are our most precious asset. The Group adopts non-discriminatory employment practices and provides a safe and healthy workplace. This year, the Group is committed to cultivating excellent employees and rewarding them based on their respective performance and productivity. The Group has a dedicated team of employees to help the Group fully grasp the opportunities for growth. The Group will review staff's remuneration packages every year to ensure that employees' pay returns are fair and competitive. The Group purchases comprehensive medical insurance for employees and provides the Mandatory Provident Fund and related retirement plans.

Working conditions

A safe, efficient and comfortable working environment is very important for companies to achieve sustainable development. In addition to complying with international labor standards and the laws of the region where the business is located, the Group's operating companies have their own internal guidelines and systems to ensure the health and safety of employees, and also provide employees with appropriate training to facilitate their duties.

We are committed to providing a work environment free from any form of discrimination on the basis of ethnicity, gender, religion, age, disability or sexual orientation. We provide equal opportunities for all personnel in respect of hiring, pay rates, training and development, promotion and other terms of employment. The concept of diversified personnel will help to strengthen the Group, bringing different talents and skills.

The Group seeks to attract and retain talented employees through providing a work environment that promotes values such as fair play, respect and integrity. Compensation packages are competitive, and the promotion and rewards of employees are based on merits and the contributions that they can bring to the Group.

In order to improve the physical and mental health of the staff, the Group has organized various activities to encourage employees to actively participate in the balance of work and life activities. It aims to provide a platform for the employees of the Group to show their artistic talents and to build up the morale.

As at 31 March 2025, the Group had approximately 220 employees. Staff costs during the year ended 31 March 2025, including directors' and chief executive's emoluments, amounted to approximately HK$19,430,000.

Health and safety

The Group provides a healthy and safe workplace for all employees, in line with established internal guidelines and systems.

We adopt international best practices in occupational health and safety and also comply with the relevant standards in China. In addition, various activities and training courses were organised to elevate our employees' awareness about occupational health and safety.

Development and training

The Group focuses on personal and professional development of its employees and provides opportunities for development and promotion for employees who are dedicated to their work while expanding business. We emphasise on the career development of our employees, which translates into extensive trainings for them. Comprehensive and structured programmes are organised for new employees to familiarize them with our industry. In addition, ongoing training programmes are offered to existing employees from front line staff up to top management for the purpose of refreshing and developing their knowledge and skills. Professional training includes various lectures and seminars to explore leadership, corporate governance and the latest legal development issues to update and expand their knowledge and skills. The Group believes that investing in employees is of paramount importance to the company's future development.

In addition, we had organised annual performance accreditation to give compliments to outstanding employees, so that these outstanding employees can become the role models and thereby creates a value for excellence among the employees of the Group.

Labour standards

We fully understand that the exploitation of child and forced labour is universally condemned, and therefore take the responsibilities against child and forced labour very seriously. We strictly comply with all laws and regulations against forced and child labour. Internal policies are also in place to ensure that no person who is underage or under coercion is hired and, if any such case is identified during the recruitment process, it is reported to the relevant authorities.

Environmental Management

The Group is committed to minimising the impact of business activities on the environment, and supporting environmental protection programmes. In particular, a number of initiatives designed to conserve resources were introduced to promote employee awareness of the need to achieve efficient utilisation of resources.

We fully understand the importance of environmental protection and environmental friendly production. We take up social responsibilities, and cooperate with our stakeholders including suppliers and customers to make contributions to the conservation of the environment. We implement stringent controls on all operating processes. Accordingly, our operating processes comply with international standards on environmental management.

The following environmental data are prepared in accordance with Appendix C2 to the Listing Rules:

Environmental KPIs	Unit	2025	2024	2023
Total Greenhouse gas emission	Tonne (CO_2)	**650**	790	2,600
Scope 1 – Direct emissions and removals	Tonne (CO_2)	**62**	76	250
Scope 2 – Energy indirect emissions	Tonne (CO_2)	**588**	714	2,350
Total Greenhouse gas emission By revenue	Tonne (CO_2)/Revenue (in HK$ million)	**0.6**	0.7	0.7
Total hazardous waste produced	Tonne	**negligible**	negligible	negligible
Total non-hazardous waste produced	Tonne	**negligible**	negligible	negligible
Total energy consumption	kWh	**480,000**	580,000	1,900,000
Total energy consumption By revenue	kWh/Revenue (in HK$ million)	**490**	485	479
Water consumption	m^3	**15,000**	18,000	55,000
Water consumption intensity	m^3/Revenue (in HK$ million)	**15**	15	14

Emission and waste management

With the target of minimising greenhouse gas emission, all of our key equipment are driven by electricity instead of being fueled by diesel. Greenhouse gas is mainly generated from transportation activities and certain ancillary equipment. As one of our emission reduction initiatives, we have a policy of phasing out those ancillary equipment fueled by fossil energy and replace them with new equipment driven by electricity or natural gas. With a view to reducing the frequency of transportation, relevant employees are required to plan the delivery logistics of dried cassava chips in a more efficient manner. As a result, our emission was maintained at a low level.

We understand hotel operation involves significant material consumption and contributes waste. Thus, we strive to enhance our ability to minimise waste generation by changing our business practices and working with our guests.

With a view to minimising the use of materials that generate hazardous wastes, we maintain close dialogue with customers and suppliers with a view to always exploring the possibility of using alternate materials in the manufacturing processes. Procurements of materials that generate hazardous wastes are closely monitored and approved by higher level of management for the purpose of minimizing unnecessary purchases and reducing the generation of hazardous wastes.

Food from our catering service contributes major type of waste in our hotel operation. To reduce the amount of food waste, we have implemented several initiatives. Minimising food waste at its source, our hotels order ingredients from suppliers with reference to the number of guests and meal reservations to minimise over-purchasing.

During the year ended 31 March 2025, the Group's greenhouse gas emission included carbon dioxide (CO_2) of approximately 650 tons (2024: 790 tons). However, as the emission of hazardous waste is minimum and immaterial to the Group's operation, it has not been disclosed in this report.

Use of resources

Since electricity is the major energy source in our operating processes, energy use efficiency has become one of the most important selection criteria in the procurement of equipment.

Our hotel operation relies on the use of water, from catering and cleaning to consumption by guests. As a result, proper water management is essential for us to fulfil our environmental responsibility. Apart from monitoring, several measures have been implemented to reduce our water use. For instance, we wash our guests' linen every second day of their stay, unless requested otherwise. This reduces our overall water consumption for laundry and minimises environmental pollution.

We are compliant with the local laws and regulations governing the use of water and wastewater discharge standards.

During the year ended 31 March 2025, the Group consumed electricity of approximately 0.48 million kWh (2024: 0.58 million kWh) or approximately 490 (2024: 485) kWh per 1 million of output, water of approximately 15,000 tons (2024: 18,000 tons) or approximately 15 (2024: 15) tons per 1 million of output. The Group's sewage discharged was approximately 9,000 tons (2024: 10,000 tons). However, as the Group's used packaging materials is minimal and immaterial to the its operation, it has not been disclosed in this report.

Responding to climate change

As regards climate change, we formulate policies and guidelines to facilitate new measures for being more climate resilient. Pursuant to the government policies in China, we also consider the potential adverse impacts due to climate change on the production plants, including incorporating climate-resilient design and development plans in response to increasingly frequent extreme weather conditions to mitigate potential damage to our industrial parks.

As a result of climate change, extreme weather conditions, such as typhoons, seasonal storms and heavy rains, are likely to become more frequent in the future. To manage and mitigate climate risks resulting from extreme weather conditions and to protect the Group against possible financial loss, the Group regularly reviews the impact of climate change on its operation and will formulate measures in response to different risks to minimise losses resulting from suspension of operation and to achieve sustainable development. The Board will continue to monitor all relevant risks and opportunities and update its strategy in response to climate change.

Operating Practices

Supply chain management

The Group has the greatest respect for the laws and regulations that govern the way we go about our business. The Group always adheres to international best practices and conducts fair and unbiased processes when dealing with suppliers.

We adhere to the principle of transparency and implement the values of honesty, integrity and fairness in our supply chain management. Our procurement procedures provide directions and guidelines on evaluation and engagement when dealing with suppliers of goods and services to ensure business is conducted with legally, financially and technically-sound entities. In addition, approval procedures are in place to ensure that supplier engagements are monitored and approved by the appropriate level of management. When selecting suppliers, the Group takes into account factors such as quality of services and products, past performance, financial standing and market share assessment. Procurement teams are trained to take into account each and every aspect of such policies when assessing suppliers and tendering procedures are carefully and thoroughly communicated to vendors.

Product responsibility

A high priority for the Group is to ensure customer satisfaction in terms of our products and services. Strenuous efforts are made to ensure compliance with the laws and regulations relating to product health and safety, advertising, labelling and privacy matters of the jurisdictions in which we operate. We require our people to comply with applicable governmental and regulatory laws, rules, codes and regulations. To ensure product quality and safety, the Group meet regularly. Policies about product quality and safety and compliance with laws and regulations are posted internally and are clearly communicated to our employees. Orientation training is conducted for new employees, while refreshment training is provided for all employees on a regular basis.

The Group adopts international best practices in the area of product quality management. During the year, the Group continued to implement improvement activities which require the participation of all employees from front line staff to senior management to identify, analyse and implement areas of improvement in our operating processes. We are committed to product quality and safety, and therefore we have received numerous accolades from many reputable customers for the quality and reliability of our products and services for years.

Anti-corruption

The Group has established a sound internal control structure and strict policy, and implement thoroughly to prevent corruption and fraud. The audit team and the management never tolerate corruption and fraud. The values of honesty, impartiality, transparency and accountability are reflected in the Group's policies and operating procedures. At the same time, the Group expresses its firm stance on anti-corruption and fraud to its employees.

In addition, any event or suspicion will be immediately reviewed by the relevant department, and will be reported to the management, if necessary, and investigated by the internal audit department. The Group also provides anonymous channels of inquiry, investigating suspicious or actual violations, and fully cooperating with any law enforcement agencies.

The Group remains fully alert against constant changes in corruption and fraud, and continues to seek and implement more effective preventive measures. The Group will understand the causes, processes and solutions of the irregularities by analyzing trends and events, and organize regular internal seminar for exchange of relevant knowledge, skills and experience.

In conclusion, the Group's firm stance on anti-corruption and fraud is an important part of the overall corporate governance and is prepared to use sufficient resources to protect the assets and interests of the shareholders. The Group and its employees strictly abide by the relevant legal and ethical standards. In this year, there is no material violations against the relevant standard, rules and regulations. In addition, in this year there was no litigation in relation to the corruption involved in the Group or its employees.

Community Involvement

The Group emphasizes building a harmonious and cohesive relationship with the community where it is located, and understanding the community needs through active participation in the activities of the community and taking practical action to ensure that the Group's business activities have taken into account the interests of the community. We are proud of the work we do for the community. As part of the community, the Group is committed to fulfilling corporate social responsibility and seeking well-being for the region.

Serving the community

The healthy lifestyle is important to the Group's employees and the development of the community. Over the years, we have been active in corporate social responsibility and have been involved in various social welfare activities, participating in activities or encouraging communities to actively improve the quality of their personal health.

In addition to participating in various community services, the Group also encourages fellow to contribute to the community through its influence in the industry. As a corporate member of The Thai Tapioca Association, the Group supports for contribution to the development of the industry.

APPENDIX A

Compliance performance

Scope	Topic	Significant laws and regulations (Including but not limiting to):	Extent of Compliance
Environmental	Emissions	"Environmental Protection Law of the People's Republic of China" "Water Pollution Prevention and Control Law of the People's Republic of China" and relevant applicable laws and regulations in Thailand, Hong Kong and Macau	The Group has no relevant significant violations of laws and regulations.
	Environment and natural resources	"Air Pollution Prevention and Control Law of the People's Republic of China" "Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste" "Energy Conservation Law of the People's Republic of China" and relevant applicable laws and regulations in Thailand, Hong Kong and Macau	The Group has no relevant significant violations of laws and regulations.
Social	Employment and labour standards	"Labour Law of the People's Republic of China" "Labour Contract Law of the People's Republic of China" "Social Insurance Law of the People's Republic of China" "Law of the People's Republic of China for Prohibiting the Use of Child Labor" and relevant applicable laws and regulations in Thailand, Hong Kong and Macau	The Group has no relevant significant violations of laws and regulations.
	Health and Safety	"Law of the People's Republic of China on the Prevention and Control of Occupational Diseases" and relevant applicable laws and regulations in Thailand, Hong Kong and Macau	The Group has no relevant significant violations of laws and regulations.
	Product liabilities	"Product Quality Law of the People's Republic of China" "Consumer Protection Law of the People's Republic of China" "Company Law of the People's Republic of China" "Contract Law of the People's Republic of China" "Network Security Law of the People's Republic of China" "Advertising Law of the People's Republic of China" and relevant applicable laws and regulations in Thailand, Hong Kong and Macau	The Group has no relevant significant violations of laws and regulations.
	Anti-corruption	"Criminal Law of the People's Republic of China" "Company Law of the People's Republic of China" "Anti-Unfair Competition Law of the People's Republic of China" "Anti-Money Laundering Law of the People's Republic of China" and relevant applicable laws and regulations in Thailand, Hong Kong and Macau	The Group has no relevant significant violations of laws and regulations, as well as closed corruption lawsuits against the Group and its employees.

APPENDIX B

HKEX ESG Reporting Guide

HKEX ESG Reporting Guide Index			
Subject Areas, Aspects, General Disclosures and KPIs			Disclosure Index
A. Environment			
Aspect A1: Emission	General Disclosures Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.		P.2, P.5-6, Appendix A
	KPI A1.1	The types of emissions and respective emissions data.	P.2, P.5-6
	KPI A1.2	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	P.2, P.5-6
	KPI A1.3	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	P.2, P.5-6
	KPI A1.4	Description of emission target(s) set and steps taken to achieve them.	P.2, P.5-6
	KPI A1.5	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	P.2, P.5-6
Aspect A2: Use of Resources	General Disclosures Policies on efficient use of resources including energy, water, and other raw materials.		P.2, P.5-6
	KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	P.2, P.5-6
	KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	P.2, P.5-6
	KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	P.2, P.5-6
	KPI A2.4	Description of any problems that may arise in determining the use of water sources, as well as the water efficiency established and the steps taken to achieve these goals.	P.2, P.5-6
	KPI A2.5	The total amount of packaging materials used in the finished products (in tonnes) and, where appropriate, the amount of each production unit.	P.2, P.5-6
Aspect A3: The Environment and Natural Resources	General Disclosures Policies on minimizing the issuer's significant impacts on the environment and natural resources.		P.2, P.5-6
	KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	P.2, P.5-6
Aspect A4: Climate Change	General Disclosures Policies on identification of and response to major climate-related issues that have and may have an impact on the issuer, and the response actions.		P.2, P.5-6
	KPI A4.1	Description of major climate-related issues that have and may have an impact on the issuer, and the response actions.	P.2, P.5-6

HKEX ESG Reporting Guide Index			
Subject Areas, Aspects, General Disclosures and KPIs			Disclosure Index
B. Society			
Employment and Labor Practices			
Aspect B1: Employment	General Disclosures Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.		P.2, P.4-5, Appendix A
	KPI B1.1	Total workforce by gender, employment type (e.g. Full time or part time), age group and geographical region.	P.2, P.4-5
	KPI B1.2	Employee turnover rate by gender, age group and geographical region.	P.2, P.4-5
Aspect B2: Health and Safety	General Disclosures Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.		P.2, P.4-5, Appendix A
	KPI B2.1	The number and rate of work -related fatalities in each of the past three years (including the reporting year).	P.2, P.4-5
	KPI B2.2	Lost days due to work injury.	P.2, P.4-5
	KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	P.2, P.4-5
Aspect B3: Development and Training	General Disclosures Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.		P.2, P.4-5
	KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, medium management).	P.2, P.4-5
	KPI B3.2	The average training hours completed per employee by gender and employee category.	P.2, P.4-5
Aspect B4: Labour Standards	General Disclosures Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.		P.2, P.4-5, Appendix A
	KPI B4.1	Description of measures to review employment practices to avoid child and forced labor.	P.2, P.4-5
	KPI B4.2	Description of steps taken to eliminate such practices when discovered.	P.2, P.4-5

HKEX ESG Reporting Guide Index			
Subject Areas, Aspects, General Disclosures and KPIs			Disclosure Index
Operating Practices			
Aspect B5: Supply Chain Management	General Disclosures Policies on managing environmental and social risks of the supply chain.		P.2, P.7
	KPI B5.1	Number of suppliers by geographical region.	P.2, P.7
	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.	P.2, P.7
	KPI B5.3	Description of the practice of identifying environmental and social risks in each link of the supply chain, as well as related implementation and monitoring methods.	P.7
	KPI B5.4	Description of the management that promotes the use of environmentally friendly products and services when selecting suppliers, as well as related implementation and monitoring methods.	P.7
Aspect B6: Product Responsibility	General Disclosures Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.		P.2, P.7, Appendix A
	KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	P.2, P.7
	KPI B6.2	Number of products and service related complaints received and how they are dealt with.	P.2, P.7
	KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	P.2, P.7
	KPI B6.4	Description of quality assurance process and recall procedures.	P.2, P.7
	KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	P.2, P.7
Aspect B7: Anti-corruption	General Disclosures Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud, and money laundering.		P.2, P.7, Appendix A
	KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the Reporting Period and the outcomes of the cases.	Appendix A
	KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	P.2, P.7
	KPI B7.3	Description of the anti-corruption training provided to directors and employees.	P.2, P.7
Community			
Aspect B8: Community Investment	General Disclosures Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities takes into consideration communities' interests.		P.2, P.7
	KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	P.2, P.7
	KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	P.2, P.7