ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

2024 – 2025

環境、社會及管治報告

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

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

HKEX Stock Code 股份代號 : 1667

Dimmi

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I. About the Report

In compliance with the requirements of Appendix C2 – Environmental, Social and Governance Reporting Guide (the "ESG Reporting Guide") of The Stock Exchange of Hong Kong Limited (the "Stock Exchange") under the "Comply or Explain" provision, Dimmi Life Holdings Limited (the "Company", together with its subsidiaries, collectively as the "Group", "we", "our", or "us") is pleased to present its Environmental, Social and Governance ("ESG") Report for the financial year ended 31 March 2025 ("FY2024/2025" or the "year under review").

Reporting Boundary

This ESG Report covers the Group's major business activities in the People's Republic of China ("Mainland China") and Hong Kong. The Group's operations in Mainland China mainly include the development, production and marketing of intelligent consumer products in the personal care sector, while our Hong Kong operations include (i) building construction services; (ii) alteration, addition and fitting-out building services; and (iii) repairing and restoration of historic buildings.

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

Unless otherwise specified, the reporting period of this ESG Report is the financial year from 1 April 2024 to 31 March 2025. Please refer to the Corporate Governance Report integrated in the Annual Report 2024/2025 for the Group's corporate governance practices.

Reporting Principles

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

Materiality	Quantitative
The Group applied the principle of materiality when identifying key ESG issues and their associated risks and opportunities. In last financial year, the Group conducted a materiality assessment and invited our stakeholders to provide feedback on the Group's sustainability performance through online surveys. The results are illustrated in the materiality matrix and more details can be found in the chapter **Stakeholder Engagement**.	The principle of quantitative is demonstrated by the presentation of the Group's environmental and social performance in terms of various key performance indicators ("KPIs") in the ESG Report. Calculation methods, assumptions and conversion factors used are specified under the corresponding performance tables.

Balance	Consistency
The Group is fully transparent on our outstanding achievements and rooms for improvement to portray a complete picture of our sustainability performance.	The Group adopts a set of consistent reporting framework, data collection tools and calculation methods that align with previous ESG Reports. This facilitates year-on-year comparisons and enable meaningful peer benchmarking. In case of any significant changes in disclosure, corresponding explanation will be made.

Information Disclosure

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

Access to this Report

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

Opinions and Feedback

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

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II. Sustainability Management

Governance Structure

The Board of Directors (the "Board") holds the ultimate responsibility for overseeing the Group's ESG matters as the highest governance body. The Board is actively engaged in identifying, evaluating, and managing ESG-related risks and opportunities. They supervise and review the effectiveness of the Group's ESG policies, ensuring the adequacy and efficiency of ESG risk management and internal control systems.

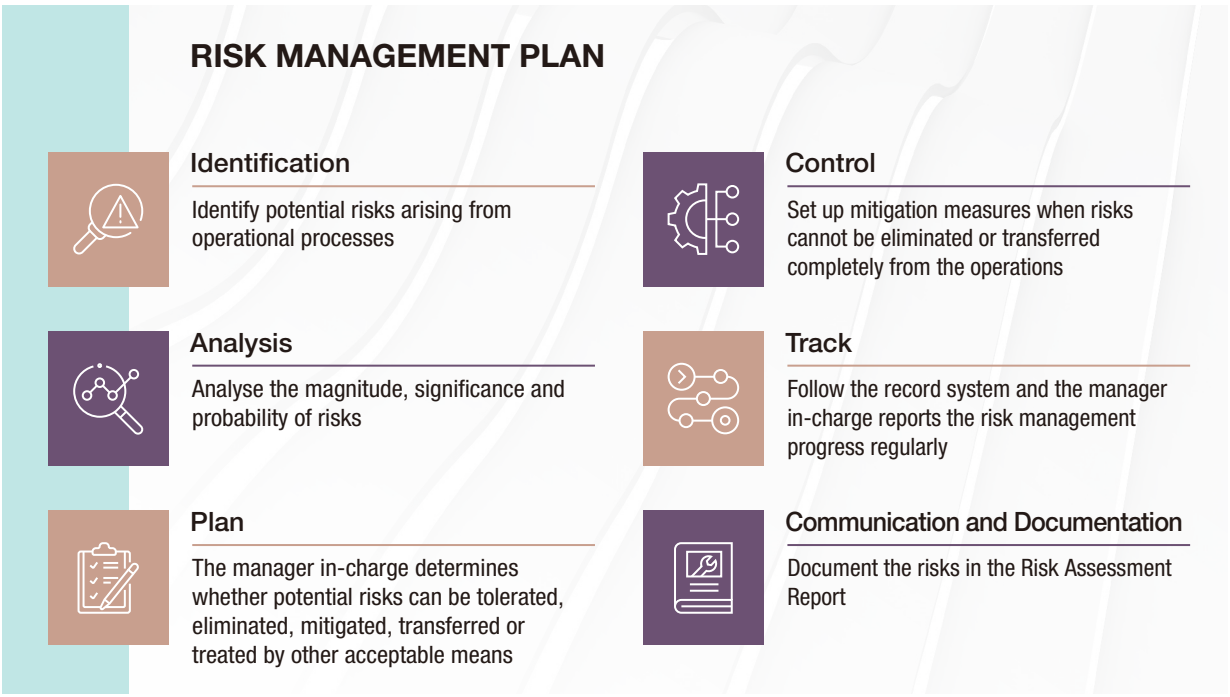
To effectively achieve our ESG targets, the Group has established an ESG working group composed of skilled professionals. This dedicated team is responsible for coordinating management strategies to tackle various environmental and social issues associated with the Group's operations.

ESG Management Approach and Strategy

Risk Management

Recognising the necessity of making informed decisions in a volatile and uncertain environment, the Group acknowledges the importance of implementing a risk management plan ("RMP"). The Group believes that a robust risk management system not only offers a competitive advantage but also creates opportunities for value generation. Consequently, the Group adopts a proactive approach to addressing our sustainability risks, including those related to climate, through the implementation of the RMP.

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



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

Material ESG-related Issues

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

ESG-related Goals and Targets

The Board acknowledges that the Group's key ESG issues are the environmental impacts linked to our business operations. Therefore, the Group has established a set of environmental goals and targets based on our historical environmental performance and the nature of our operations. To track progress on these environmental targets, the Group engages external consultants to conduct an annual analysis of our environmental performance. The findings of this analysis are then summarised and presented to the Board for review.

III. Letter from the Board

Dear Valued Stakeholders,

On behalf of the Board, I am pleased to present our FY2024/25 ESG Report, reflecting our ongoing commitment to sustainability and the well-being of our employees and communities. As we expand our presence in the personal care industry, we remain unwavering in our commitment to sustainable product development and manufacturing, while prioritising the health and safety of our employees.

The Group is dedicated to opening communication channels for stakeholders, allowing us to enhance our understanding of market trends and continuously improve our practices. We value the insights and feedback from our stakeholders, which play a crucial role in shaping our sustainability initiatives.

In FY2024/25, we have continued to implement initiatives aimed at minimising our environmental impact, including sourcing sustainable raw materials and optimising our operational processes to reduce waste. Our commitment to greening our operations and managing climate risks is unwavering. We have initiated several measures to decrease our carbon footprint, such as enhancing energy efficiency and promoting environmental awareness among our staff.

The safety of our employees remains our top priority. We continue to provide adequate personal protective equipment and regular occupational health and safety training to minimise work-related injuries. Recognising that our employees are our most valuable asset, we offer both internal and external training opportunities to foster their professional growth.

As a provider of building services and personal care products, we understand the significant impact our operations have on the environment and the community. The Board is acutely aware of these impacts and is committed to making informed decisions that align with our sustainability objectives.

We would like to express our sincere gratitude to our employees, business partners, and stakeholders for their ongoing support and contributions. As we move forward, we remain dedicated to refining our ESG goals and targets, continuously striving to enhance our sustainability performance and create a positive impact in the world around us.

Mr. Ge Zhang
Chairman

Hong Kong, 31 July 2025

IV. Stakeholder Engagement

The Group places great importance on the opinions of our stakeholders, as they significantly influence our business transformation. To address the needs and concerns of both internal and external stakeholders and to respond proactively with tangible actions, the Group has maintained effective dialogues through various communication channels.

Stakeholders	Expectations and Concerns	Communication Channels
Government and regulators	• Compliance with laws and regulations • Prevention of tax evasion • Support local social and economic development • Construction safety • Product safety • Anti-corruption	• Supervision on compliance • Routine reports and tax payments • On-site inspections
Shareholders and investors	• Investment returns • Corporate compliance • Information transparency and effective communication	• Publication of financial reports, announcements and circulars • General meetings • Email, telephone communication and corporate website
Suppliers and business partners	• Fair and open procurement • Sustainable supply chain	• Open tenders • Business meetings, supplier conferences, phone calls and on-site visits • Industry seminars and safety workshops • Email and circulars
Customers	• High-quality personal care products, construction projects and services • Performance of contracts • Operation with integrity	• Face-to-face communication with clients regularly • Perform contract assessment and progress control
Employees	• Employees' compensation and benefits • Career development • Occupational health and safety	• Training, seminars and team building activities • Regular performance reviews • Employee mailbox
Communities and the public	• Community involvement • Compliance with laws and regulations • Environmental protection awareness • Transparency and reliability	• Public welfare activities • Transparent disclosure in ESG Report and corporate website

Materiality Assessment

ESG risks and opportunities differ across companies with varying backgrounds and concerns. Therefore, the Group adopts a stepwise approach and conducts materiality assessment to identify and prioritise the key concerns and material ESG issues that may affect both stakeholders and the Group's operational performance.

Last year, the Group invited our stakeholders to participate in a materiality assessment carried out by a third-party agency to ensure the objectivity of the evaluation. The results enable the Group to effectively assess, identify, and monitor risks and opportunities, thus facilitating the development of appropriate action plans to enhance our ESG management.

Step 1: Stakeholder Identification

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

Step 2: Internal Impact Assessment

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

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

Step 3: Significance Investigation and Prioritisation

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

Stakeholder Engagement Materiality Matrix



Step 4: Validation and Outcomes

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

Supporting the Sustainable Development Goals ("SDGs")

The United Nations has established a set of 17 Sustainable Development Goals (SDGs) aimed at achieving a sustainable world by 2030. Committed to contributing to this global initiative, the Group strives to minimise our potential negative impacts, both to position our business for a sustainable future and to align with emerging policies and societal changes related to the SDGs.

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

SDG 3: Good Health and Well-being



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

The Group is dedicated to the well-being of our staff by providing essential care, including insurance, comfortable resting areas, and ample drinking water. Furthermore, the Group upholds decent working conditions and aims to maintain a work-related injury rate below 17.5 per 1,000 workers by implementing preventive measures against industrial accidents, as well as occupational and communicable diseases.

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

V. Environmental Sustainability

The Group acknowledges the significance of environmental protection, which has received growing global attention. Recognising the challenges of balancing economic development with environmental preservation, the Group has prioritised the implementation of green operating practices and respect for ecological boundaries.

By concentrating on environmental sustainability in our operations, the Group aims to minimise our negative impact on the environment. This supports global efforts to protect the Earth and ensure the well-being of future generations.

This section primarily discloses the Group's policies and practices on emissions, use of resources, the environment and natural resources, as well as climate change in FY2024/2025. For more information on the quantitative data of the Group's emissions and use of resources, please refer to Tables E1 and E2 in **Appendix I**.

A.1. Emissions

In FY2024/2025, the Group complied with the relevant environmental laws and regulations in our operating regions relating to air and greenhouse gas ("GHG") emissions, discharges into water and land, and generation of hazardous and non-hazardous waste, including but not limited to:

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

* *Translation for identification purpose only.*

Air Emissions

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

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

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

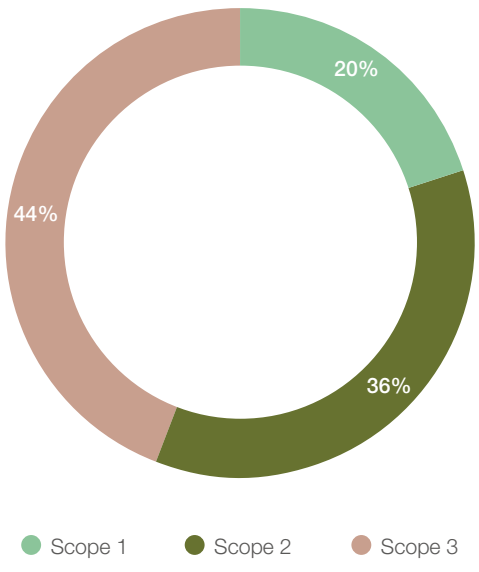
- Monitoring the use of vehicles and machinery on site to prevent spillages caused by fuel, lubrication or hydraulic system leaks;
- Using wet vacuum or wash down methods for cleaning concrete and working areas to minimise dust; and
- Prohibiting the use of mechanical equipment with excessive exhaust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

GHG Emissions

Given our business nature, the consumption of fossil fuels and electricity is unavoidable in the Group's daily operations. Therefore, the Group recognises the impact of our activities on the environment and is acutely aware of our vital role in mitigating greenhouse gas (GHG) emissions.

In FY2024/2025, the Group's GHG emissions remained similar with the previous reporting year, with a decrease of 28.4% in our Scope 2 emission. The Group has established and implemented a series of policies and actions in alignment with our commitment to conserving and reducing our GHG emissions. These policies and actions will be further described in **A.2. Use of Resources**.

Distribution of the Group's GHG Emissions in FY2024/2025



Waste Management

In FY2024/2025, the Group generated non-hazardous solid waste and wastewater, as well as construction waste. No hazardous waste was generated. The amount of solid non-hazardous waste has risen by over 140%, primarily due to the increase in construction waste resulting from changes in the nature of the construction work. To oversee and manage proper disposal of waste, the Group has established guidelines in adherence to applicable laws and regulations.

Solid Waste

The Group acknowledges that our operations inevitably generate construction waste, which necessitates proper handling. To address this, the Group develops a comprehensive waste management plan prior to the commencement of designated projects. This plan outlines the strategies and procedures for managing various types of waste arising from construction activities. We also established arrangements for the storage and reduction of waste, in accordance with the Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong). Furthermore, the Group conducts a monthly waste audit to inspect waste skips and other receptacles. This enables the Group to monitor the volume of waste produced and ensure that sub-contractors comply with the relevant regulations.

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

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

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

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

Wastewater

The Group's building business was the primary source of construction sewage in FY2024/2025. Although the volume is relatively low, the Group has implemented various procedures to prevent water table and public sewer pollution:

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

Furthermore, the Group has implemented comprehensive measures to effectively manage on-site sewage generated from our operations. For instance, chemical waste is stored in secure containers with covers to prevent the ingress of rainwater and other liquids. The storage areas are also equipped with sufficient embankment capacity to contain any potential spills. Additionally, trucks and heavy vehicles are not permitted to leave the site in wet and muddy conditions; they must undergo effective wheel washing in the designated washing bay, which is regularly maintained, and the silt is disposed of at approved disposal sites on a regular basis.

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

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

Noise Management

The Group's noise emissions in FY2024/2025 primarily arose from the operation of machinery and equipment during the construction process. In compliance with the Noise Control Ordinance (Cap. 400 of the Laws of Hong Kong), the Group only utilised specific equipment within the permitted operation periods. Furthermore, the Group has installed various noise-reducing facilities to mitigate the impact of noise on surrounding areas, in addition to optimising and enhancing construction processes to minimise unnecessary knocking and cutting works. Before using any equipment, inspections and maintenance must be conducted in accordance with the permitted noise levels. In the event of any identified noise control violations, site staff and safety officers will immediately implement corrective actions to rectify the situation.

A.2. Use of Resources

In FY2024/2025, the Group mainly consumed electricity, diesel, petrol, water, paper and various types of raw materials during our operations.

Energy

With the aim of contributing to the transition towards a zero-carbon economy, the Group acknowledges the essential importance of improving energy efficiency. To reduce our energy-related emissions and resource demand, the Group has implemented the following practices in our daily operations:

Electricity

- Switching off electrical appliances that are not in use;
- Prioritising electric appliances and models with a Grade 1 energy efficiency label during procurement;
- Replacing energy-intensive equipment with energy-efficient models;
- Maintaining indoor temperature at an energy-efficient level of 24–26 degree Celsius; and
- Conducting regular maintenance on facilities and machinery to ensure optimal functioning.

Other liquid fuels – Diesel & Petrol

- Encouraging employees to use public transport instead of driving to work;
- Utilising electronic devices for online meetings to avoid unnecessary travel;
- Gradually replacing vehicles with electric-powered ones;
- Prioritising energy-efficient machinery on-site during procurement; and
- Abiding by requirements outlined in relevant environmental regulations and standards issued by the Environmental Protection Department, such as controls and requirements of the Non-Road Mobile Machinery (NRMM) Regulation.

In FY2024/2025, the Group's total energy consumption decreased by 7.4%. In particular, our petrol consumption significantly dropped for 61.6% due to the reduction in transportation needs. Steadfastly committed to prioritising energy efficiency and resources conservation, the Group will continue to enhance our operational energy efficiency and further optimising our resource management system to sustain our positive performance.

Water

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

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

In FY2024/2025, the Group did not face any issue in sourcing water that is fit for purpose.

Paper

Paper is primarily used for administrative purposes in the Group's office in FY2024/2025. Committed to embedding sustainability into our operations, the Group has implemented the following eco-friendly approaches:

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

Construction Raw Materials

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

Furthermore, the Group has been introducing alternative materials that are more environmentally friendly. The Group also strives to encourage our clients to prioritise the use of green materials.

A.3. The Environment and Natural Resources

Environmental sustainability is central to the Group's business operations. Through the buildings, products, and services we offer, the Group acknowledges our responsibility to create positive impacts within the communities we serve.

Having set ambitious goals to minimise our environmental footprint, the Group has thoroughly assessed our impacts on the environment and natural resources. The Group is pleased to report our continued excellence in environmental compliance in FY2024/2025.

Green Operation

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

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

Green Production

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

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

Green Office

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

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

Meanwhile, the Group encourages our staff to choose green transport options, such as cycling or using public transport, for their commutes to and from work. Additionally, the Administrative Department has been assigned the responsibility of overseeing the consumption of stationery, water, and paper in the offices. The Group aims to minimise our environmental impact and promote the efficient use of resources through careful monitoring and management.

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

Targets and Actions

As the world moves towards a net-zero society, the Group acknowledges our responsibility in contributing to a better future. Although the Group's operations did not have significant environmental impacts during the year under review, we are committed to setting specific environmental targets to meet the growing demands and expectations of regulatory authorities and stakeholders, as well as to support the government's Climate Action Plan 2030+.

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

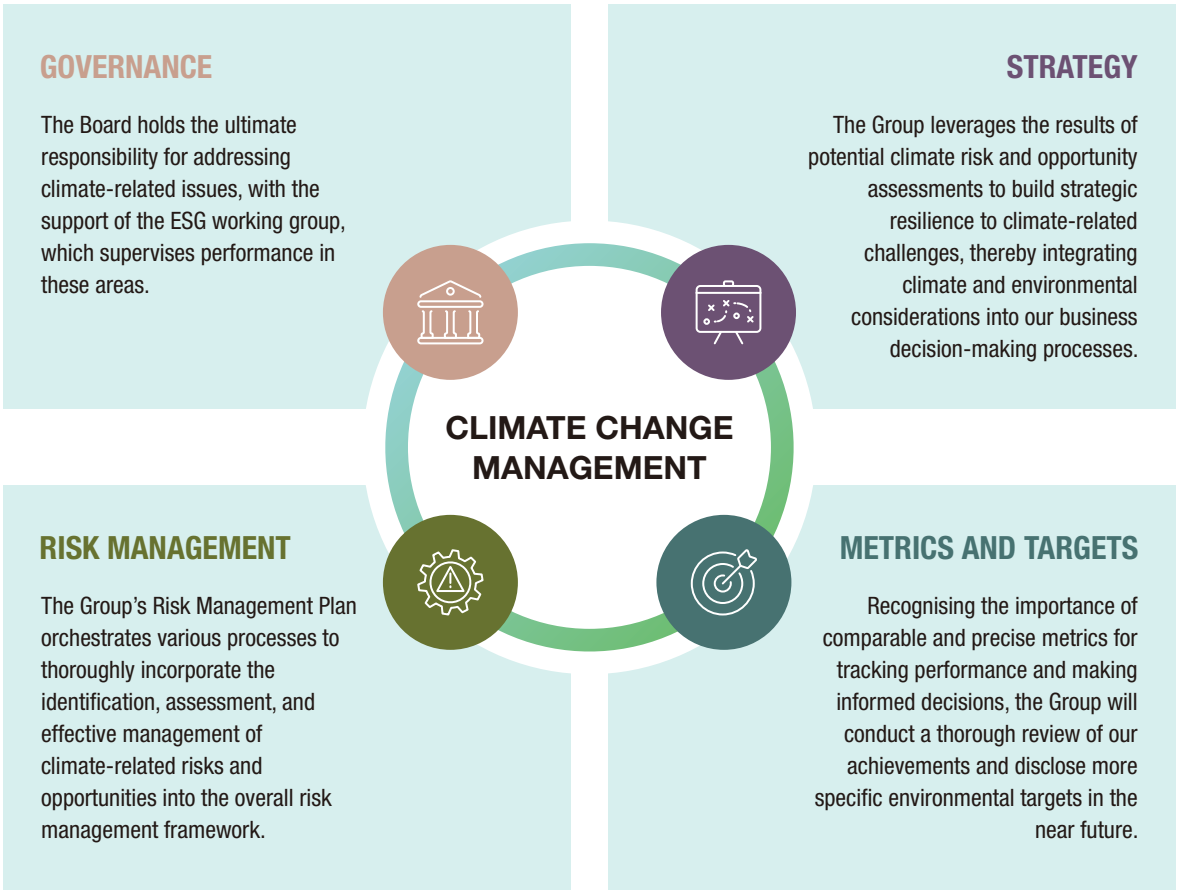
Areas	Targets	Actions
Air and GHG Emissions	Taking FY2023/2024 as the baseline year, the Group targets to maintain the intensity of air and GHG emissions in FY2024/2025 within the same scope at the same level.	The Group will continue to monitor and review the emissions using a scientific and standardised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

A.4. Climate Change

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

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

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



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

Opportunity

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

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

VI. Social Sustainability

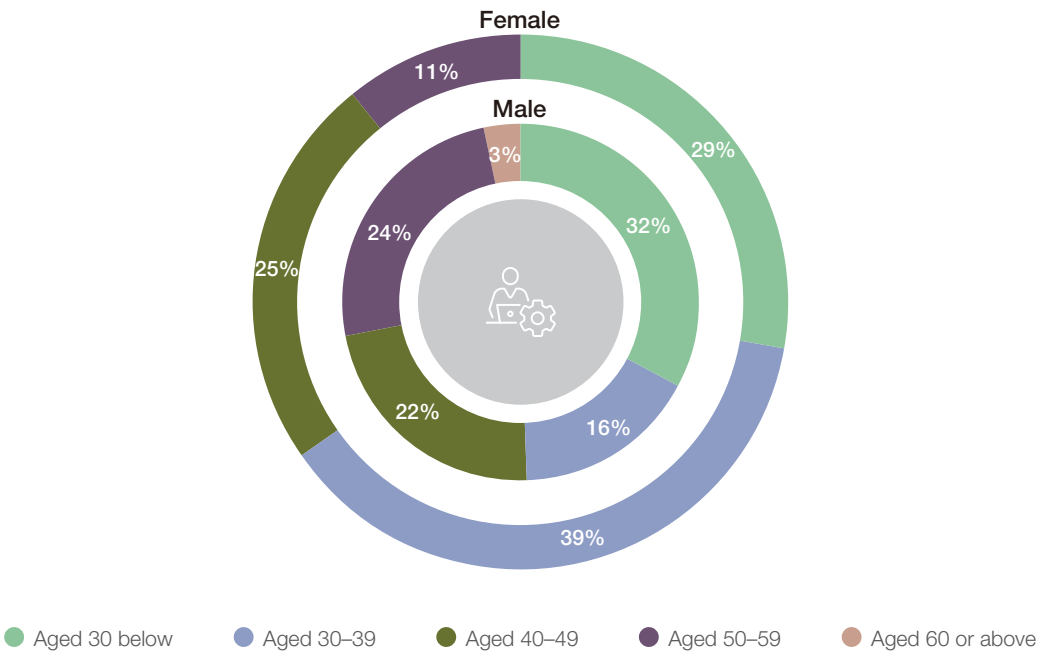
Employment and Labour Practices

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

B.1. Employment

The Group is committed to treating our employees fairly, respecting their opinions, and responding to their needs. As of the end of FY2024/2025, the Group has a total of 65 full-time employees, with a male-to-female gender ratio of 36:29. Details on the employees' age distribution and position levels can be found in Table S3 in **Appendix I**.

Gender and Age Distribution of the Group's Employees in FY2024/2025



Law Compliance

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

In FY2024/2025, the Group complied with relevant laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare, including but not limited to:

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

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

* *Translation for identification purpose only.*

Recruitment and Promotion

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

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

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

Compensation and Dismissal

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

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

In FY2024/2025, the turnover rate of the Group was approximately 79.3%. More information can be found in Table S4 in **Appendix I**.

Working Hours and Rest Periods

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

The Group also places great importance on employees' overall well-being and work-life balance. Therefore, employees are entitled to additional leave benefits such as marriage leave, maternity leave, and compassionate leave, in addition to the basic paid annual leave and statutory holidays.

Equal Opportunity and Anti-discrimination

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

Other Benefits and Welfare

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

The Group used to organise annual dinners, regular gatherings, and festival parties for employees to unwind and socialise with one another. In FY2024/2025, the Group arranged annual dinners and team-building gatherings for employees.

In FY2024/2025, the Group complied with relevant laws and regulations concerning compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, welfare, and other benefits that significantly impact the Group.

B.2. Health and Safety

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

Law Compliance

The Group has implemented a series of health and safety procedures as outlined in our "Health and Safety Plan" as a means to ensure the safety, cleanliness, and environmental friendliness of the workplace for all employees. In FY2024/2025, the Group complied with the relevant laws and regulations in Hong Kong and Mainland China, concerning the provision of a safe working environment and protection of employees from occupational hazards that significantly impact the Group, including but not limited to:

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

Safety Policies

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

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

Regular on-site safety meetings are conducted for each construction project, where the project team reviews and monitors the implementation of safety policies and compliance with safety standards. Furthermore, to encourage adherence to safety principles, on-site staff and workers may receive discretionary bonuses if no summon is issued by government authorities for any breaches of safety laws, rules, and regulations related to the construction project.

* *Translation for identification purpose only.*

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

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

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

Occupational Health and Safety Training

The Group is committed to achieving zero harm, aiming to eliminate and mitigate health and safety hazards across the Group's operations, encompassing all personnel, regardless of their seniority or level of experience. To equip all staff with the tools to exceed compliance and proactively contribute to creating a safe and harm-free work environment, the Group provides safety induction training to all construction workers before to the commencement of on-site operations. Furthermore, the Group regularly organises safety seminars for specific types of work to enhance safety awareness among employees.

Safety Targets

During the past four years (including the year under review), the Group has devoted tremendous efforts towards safeguarding our workers and has achieved zero work-related fatalities for four consecutive years. In the year under review, there were 2 employees suffering from work-related injuries, with 382 lost days being recorded, resulting in an injury rate of 30.8 per thousand employees.

B.3. Development and Training

The Group places significant emphasis on cultivating and advancing our workforce, recognising that nurturing employee growth benefits both the individuals and the prosperity of the enterprise. The Group is dedicated to fostering a culture of continuous development, which allows us to attract and retain the best talents in the competitive job market.

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

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

During the year under review, the Group provided a total of 127 hours of training to 28 employees, covering 43% of the total workforce. Details of the number of employees trained and average training hours can be found in Tables S5 and S6 in **Appendix I**.

B.4. Labour Standards

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

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

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

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

In FY2024/2025, the Group found no cases of forced or compulsory labour and no employees under legal age working at any location under the Group's business. The Group complied with the relevant laws and regulations, in relation to the prevention of child and forced labour, which have a significant impact on the Group during the year under review.

* *Translation for identification purpose only.*

Operating Practices

B.5. Supply Chain Management

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

Supplier Engagement and Risk Management

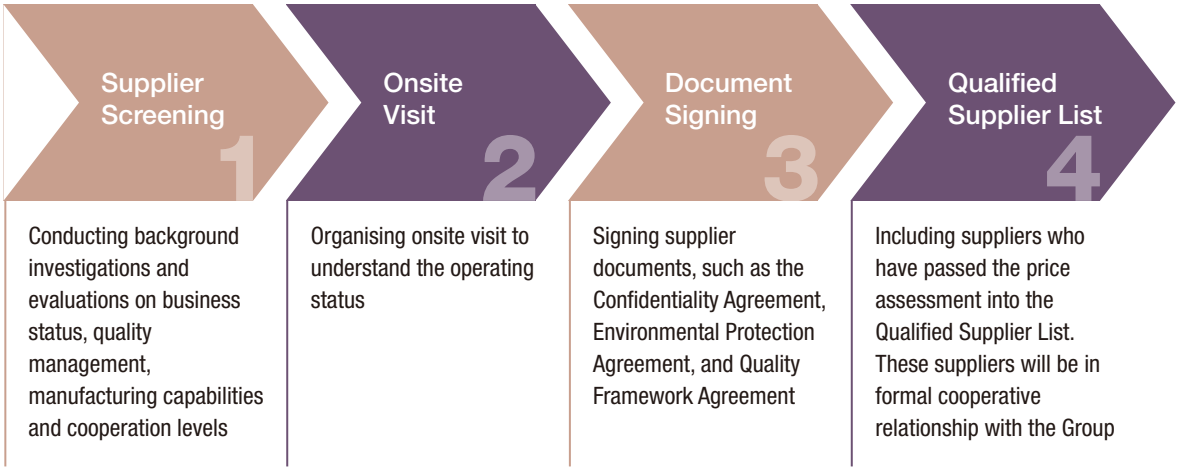
The Group has established and strictly adheres to our internal procurement system in accordance with relevant laws and regulations, ensuring the stability and quality of our supply chain. The system involves selecting and maintaining a list of qualified suppliers for the procurement and supply of raw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

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

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

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

Supplier Management



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

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

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

To facilitate smooth collaboration with our suppliers and subcontractors, the Group frequently communicates with them through telephone calls, WhatsApp messages, and emails to collect their feedback and share insights. In FY2024/2025, the Group did not encounter any delays or issues regarding the timely supplies of materials or services. 100% of the Group's suppliers and subcontractors remained stably engaged with the Group.

Local and Green Procurement

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

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

In FY2024/2025, the Group had a total of 198 key suppliers, with 169 located in Mainland China and 29 located in Hong Kong. The Group's procurement team has the responsibility of implementing and monitoring the effectiveness of our supplier engagement and supply chain risk management practices, which are applied to 39.4% of our suppliers. Meanwhile, 6.4% of the Group's key suppliers were covered by our green procurement policy.

B.6. Product Responsibility

The Group strives to provide high quality products and services to our customers, thereby maintaining a trusted relationship. The expansion of our business operations involving personal care products has further motivated the Group to enhancing ourselves in enhancing our product responsibility.

Law Compliance

In FY2024/2025, the Group complied with the material and relevant laws and regulations regarding health and safety, advertising, labelling and privacy matters of our products and services that have a significant impact on the Group, including but not limited to:

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

* *Translation for identification purpose only.*

- Supervision and Administration Measures on Production and Operation of Cosmetics*; and
- Regulations on Cosmetics Labelling Management*.

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

Quality Management – Construction

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

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

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

Quality Management – Personal Care

Ensuring the safety of our products for customers is of the paramount importance to the Group. Therefore, the continuous improvement of our product quality assurance under the Quality Management Systems, along with the regular quality inspections during production, remain a core priority for the Group.

In the event of a product quality violation that breaches laws and regulations or poses a risk to the personal and property safety of consumers, the Group will promptly initiate a product recall process. After notifying consumers individually in accordance with the relevant requirements, the product will be recalled, and the consumers' losses will be compensated accordingly.

In FY2024/2025, the Group did not have any products subject to recalls for safety and health reasons.

* *Translation for identification purpose only.*

Materials and Consumables

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

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

In FY2024/2025, the Group complied with the relevant laws and regulations, and did not receive any fines or penalties that had a significant and adverse impact on our business operations regarding product responsibility.

Complaint Handling

The Group places great importance on customer feedback and has established effective communication channels with our clients and their representatives. For medium to large-sized construction projects, the Group involves the architects representing the clients in regular meetings during the initial stages to ensure that the quality of the Group's services and products aligns with their requirements.

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

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

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

Privacy Protection

The Group places the security and privacy of the personal data we collect at the forefront. In FY2024/2025, the Group strictly abided by the laws and regulations in Hong Kong and Mainland China, including the Personal Data (Privacy) Ordinance (Cap. 486 of The Laws of Hong Kong), Law of the People's Republic of China on the Protection of Consumer Rights and Interests*, and the Personal Information Protection Law of the People's Republic of China*.

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

During the year under review, the Group engaged an external professional information technology agency to handle confidential and privacy-related issues, ensuring effective implementation and monitoring of our internal policy. In FY2024/2025, the Group did not receive any substantial complaints regarding data leakage or personal privacy breaches.

Intellectual Property Rights

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

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

* *Translation for identification purpose only.*

B.7. Anti-corruption

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

In FY2024/2025, the Group was in compliance with the relevant laws and regulations in relation to bribery, extortion, fraud and money laundering that have a significant impact on the Group, including but not limited to:

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

In FY2024/2025, although the Group did not hold any physical seminars or trainings related to anti-corruption, we will continue to educate our employees on upholding business ethic through implementation of relevant policies and regulations.

Operating with Integrity

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

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

* *Translation for identification purpose only.*

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

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

Whistle-blowing Policy

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

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

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

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

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

Community

B.8. Community Investment

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

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

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

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

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

VII. Appendix I – Performance Table

Table E1. The Group's Total Emissions by Category in FY2024/2025 and FY2023/2024

Emission Category	Key Performance Indicator (KPI)	Unit	FY2024/2025 Amount	FY2024/2025 Intensity[1] (Unit/ HK$ million)	FY2023/2024 Amount[2]	FY2023/2024 Intensity[2] (Unit/ HK$ million)	Variation in intensity
Air Emissions[3]	SO_x	kg	0.06	5.4×10^{-4}	0.1	7.8×10^{-4}	↓
	NO_x	kg	28.9	0.3	31.5	0.2	↑
	PM	kg	2.7	2.3×10^{-2}	2.9	2.3×10^{-2}	–
GHG Emissions[4]	Scope 1 (Direct Emissions)[5]	tonnes of CO_2e	22.4	0.2	17.0	0.1	↑
	Scope 2 (Energy Indirect Emissions)[6]	tonnes of CO_2e	41.0	0.4	57.3	0.5	↓
	Scope 3 (Other Indirect Emissions)[7]	tonnes of CO_2e	N/A	N/A	9.6	0.1	N/A
	Scope 3 – Category 1 (Purchased Goods and Services)	tonnes of CO_2e	38.8	0.3	N/A	N/A	N/A
	Scope 3 – Category 2 (Capital Goods)	tonnes of CO_2e	53.1×10^{-2}	4.6×10^{-3}	N/A	N/A	N/A
	Scope 3 – Category 6 (Business Travel)	tonnes of CO_2e	10.3	9×10^{-2}	N/A	N/A	N/A
	Total Scope 3 Emission[8]	tonnes of CO_2e	49.7	0.4	N/A	N/A	N/A
	Total (Scope 1, 2 & 3)	tonnes of CO_2e	113.1	1.0	83.9	0.7	↑
Non-hazardous Waste	Domestic & Commercial Waste[9]	tonnes	8.4	7.3×10^{-2}	8.0	0.1	↓
	Construction Waste[10]	tonnes	648.4	5.6	256.0	2.0	↑
	Wastewater[11]	m^3	–	–	6.0	4.8×10^{-2}	↓

Notes:

1. Intensity for FY2024/2025 was calculated by dividing the amount of air, GHG and other emissions respectively by the Group's revenue of HK$115.1 million in FY2024/2025.
2. The amount and intensity in FY2023/2024 were extracted from the data in the ESG Report FY2023/2024 of the Group.
3. The Group's air emissions only included the air pollutants from fuel consumption of motor vehicles.
4. The methodology adopted for reporting on GHG emissions set out above was based on "How to Prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, The GHG Protocol Corporate Accounting and Reporting Standard and the 2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines for National Greenhouse Gas Inventories.
5. The Group's Scope 1 (Direct Emissions) included only the emissions arose from the consumption of liquid fuels in motor vehicles and stationary generators during operations.
6. The Group's Scope 2 (Energy Indirect Emissions) included only the emissions arose from electricity consumption.
7. In prior years, the Group's Scope 3 (Other Indirect Emissions) included the emissions arose from paper waste disposed at landfills, electricity used for processing fresh water and sewage by government departments, and employees' business air travel.
8. This year, Scope 3 emissions have been calculated in alignment with the categories outlined in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011), which includes emissions from purchased goods and services, capital goods and business travel.
9. The amount of domestic and commercial waste incorporated all office operations of the Group in Hong Kong and Mainland China.
10. The construction waste included all solid waste from all construction sites of the Group's projects in Hong Kong during the year under review.
11. The total amount of wastewater generated by the Group was primarily based on direct measurement. Since the water consumption and wastewater from the construction sites of the Group was mainly handled by external parties without clear record, the amount of sewage of the Group only covered office operations in prior years. During the reporting period, the sewage treatment charge was covered in the office management fee, resulting in no clear record of sewage generated from both office operations and construction sites.

Table E2. The Group's Total Resource Consumption in FY2024/2025 and FY2023/2024

Use of Resources	Key Performance Indicator (KPI)	Unit	FY2024/2025 Amount	FY2024/2025 Intensity[1] (Unit/ HK$ million)	FY2023/2024 Amount	FY2023/2024 Intensity[2] (Unit/ HK$ million)	Variation in intensity
Energy[3]	Electricity	kWh'000	98.4	0.9	106.3	0.8	↑
	Diesel	kWh'000	75.3	0.7	30.4	0.2	↑
	Gasoline	kWh'000	13.3	0.1	34.6	0.3	↓
	Total	kWh'000	187.0	1.6	171.2	1.4	↑
Water[4]		m^3	200	1.7	300.0	2.4	↓
Paper		kg	600.5	5.2	627.5	5.0	↑
Raw materials[5]	Plastic (Building services)	HK$	–	–	–	–	–
	Plastic (Personal care products)	tonnes	2.3	–	2.5	–	↓
	Concrete	m^3	155	–	239.4	–	↓
	Wood	HK$	32,718	–	1,096.0	–	↑
	Steel	HK$	–	–	1,755.0	–	↓
	Stainless steel	HK$	7,960	–	–	–	↑
	Others[6]	HK$	–	–	938,310.0	–	↓

Notes:

1. Intensity for FY2024/2025 was calculated by dividing the amount of resources that the Group consumed in FY2024/2025 by the Group's revenue of HK$115.1 million in FY2024/2025.

2. The amount and intensity in FY2023/2024 were extracted from the data in the ESG Report FY2023/2024 of the Group.

3. The total energy was calculated based on the conversion factors as stated in the "How to Prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange.

4. The water consumption from the construction sites of the Group was mainly handled by external parties without clear record, as such the amount of water usage of the Group in FY2024/2025 only covered office operations.

5. The amount of construction materials consumed was mainly consolidated in terms of monetary unit due to their diversified nature.

6. Other materials included roof tiles and pitched eaves.

Table S3. Number of Employees by Age Group, Gender, Position Level, Employment Type, and Geographical Locations of the Group in FY2024/2025[1]

Unit: Number of employees	Age Group					
Gender	Aged under 30	Aged between 30 and 39	Aged between 40 and 49	Aged between 50 and 59	Aged 60 or above	Total
Male	12	6	8	9	1	36
Female	8	11	7	3	0	29
Total	20	17	15	12	1	65

Unit: Number of employees	Position Level			
Gender	General staff	Middle managerial level	Senior managerial level and directors	Total
Male	24	5	7	36
Female	18	10	1	29
Total	42	15	8	65

Employment type		
Full time	Part time	Total
62	3	65

Geographical Location	
Locations	Number of employees
Mainland China	38
Hong Kong	27
Total	65

Note:

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

Table S4. Employee Turnover Rate by Age Group, Gender and Geographical Locations of the Group in FY2024/2025[1]

Unit: Number of employees

	Age Group					
Gender	**Aged under 30**	**Aged between 30 to 39**	**Aged between 40 and 49**	**Aged between 50 and 59**	**Aged 60 or above**	**Total**
Male	18	9	7	1	4	39
Employee turnover rate	120.0%	94.7%	58.3%	11.1%	133.3%	80.4%
Female	21	8	0	0	1	30
Employee turnover rate	135.5%	59.3%	0%	0%	200.0%	77.9%
Total	39	17	7	1	5	69
Total employee turnover rate	125.8%	73.9%	38.9%	8.3%	125.0%	79.3%

	Geographical Locations	
Locations	**Employee turnover**	**Employee turnover rate**
Mainland China	55	145%
Hong Kong	14	40%

Note:

1. The turnover data in headcount was obtained from the Group's Human Resources Department based on the employment contracts entered into between the Group and our employees. The methodology adopted for reporting on turnover data set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

Table S5. Number and Percentage of Employees Trained in the Group by Gender and Position Level in FY2024/2025[1]

Total number of employees trained	28
Total number of employees in FY2024/2025	65
% of employees trained	43.1%

Unit: Number of employees	**Position Level**			
Gender	**General staff**	**Middle managerial level**	**Senior managerial level and directors**	**Total**
Male	11	4	0	15
% of employees trained	45.8%	80.0%	0%	41.7%
Female	11	2	0	13
% of employees trained	61.1%	20.0%	0%	44.8%
Total	22	6	0	–
% of employees trained	52.4%	40.0%	0%	–

Note:

1. The training information was obtained from the Group's Human Resources Department. Training refers to the vocational training that the Group's employees attended in FY2024/2025. The methodology adopted for reporting on the number and percentage of employees trained set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

Table S6. Training Hours Received by the Employees of the Group by Gender and Position Level in FY2024/2025[1]

Unit: Training Hours	**Position Level**			
Gender	**General staff**	**Middle managerial level**	**Senior managerial level and directors**	**Total**
Male	57	32	0	89
Average training hours	2.4	6.4	0	2.5
Female	22	16	0	38
Average training hours	1.2	1.6	0	1.3
Total	79	48	0	127
Average training hours	1.9	3.2	0	2.0

Note:

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

VIII. Appendix II – ESG Reporting Guide Content Index

The Stock Exchange's ESG Reporting Guide Index

Aspects	ESG Indicators	Description	Section	Page
A. Environmental				
A1: Emissions	General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. Note: Air emissions include NO_x, SO_x, and other pollutants regulated under national laws and regulations. Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. Hazardous wastes are those defined by national regulations.	Environmental Sustainability – Emissions	11
	KPI A1.1	The types of emissions and respective emissions data.	Appendix I – Performance Table	38
	KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Environmental Sustainability – Emissions – Waste Management	13
	KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Appendix I – Performance Table	38

Aspects	ESG Indicators	Description	Section	Page
	KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Environmental Sustainability – The Environment and Natural Resources	19
	KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Environmental Sustainability – Emissions – Waste Management; The Environment and Natural Resources	13–14, 19
A2: Use of Resources	General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials. Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.	Environmental Sustainability – Use of Resources	15–16
	KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Appendix I – Performance Table	39
	KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Appendix I – Performance Table	39
	KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Environmental Sustainability – The Environment and Natural Resources	19

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

The Relevant Climate-related Disclosures, i.e. KPI A1.2 and Aspect A4 were repealed on 1 January 2025 by the Stock Exchange. However, the Manager considers that such disclosures are applicable to Dimmi Life Holdings for the Reporting Period.

Aspects	ESG Indicators	Description	Section	Page
A1: Emissions	A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Appendix I – Performance Table	38
A4: Climate Change	General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Environmental Sustainability – Climate Change	20
	KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	Environmental Sustainability – Climate Change	21

Aspects	ESG Indicators	Description	Section	Page
B. Social				
Employment and Labour Practices				
Aspect B1: Employment	General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Social Sustainability – Employment	23
	KPI B1.1	Total workforce by gender, employment type (for example, full- or parttime), age group and geographical region.	Appendix I – Performance Table	40
	KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Appendix I – Performance Table	41

Aspects	ESG Indicators	Description	Section	Page
B2: Health and Safety	General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	Social Sustainability – Health and Safety	26
	KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Social Sustainability – Health and Safety – Safety Targets	27
	KPI B2.2	Lost days due to work injury.	Social Sustainability – Health and Safety – Safety Targets	27
	KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Social Sustainability – Health and Safety	26–27
B3: Development and Training	General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. Note: Training refers to vocational training. It may include internal and external courses paid by the employer.	Social Sustainability – Development and Training	27–28
	KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Appendix I – Performance Table	42
	KPI B3.2	The average training hours completed per employee by gender and employee category.	Appendix I – Performance Table	42

Aspects	ESG Indicators	Description	Section	Page
B4: Labour Standards	General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Social Sustainability – Labour Standards	28
	KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Social Sustainability – Labour Standards	28
	KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Social Sustainability – Labour Standards	28
Operating Practices				
B5: Supply Chain Management	General Disclosure	Policies on managing environmental and social risks of the supply chain.	Social Sustainability – Supply Chain Management	29–31
	KPI B5.1	Number of suppliers by geographical region.	Social Sustainability – Supply Chain Management	31
	KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	Social Sustainability – Supply Chain Management – Supplier Engagement and Risk Management	29–31
	KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Social Sustainability – Supply Chain Management – Supplier Engagement and Risk Management	30–31

Aspects	ESG Indicators	Description	Section	Page
	KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Social Sustainability – Supply Chain Management – Local and Green Procurement	30–31
B6: Product Responsibility	General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Social Sustainability – Product Responsibility	31–32
	KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Social Sustainability – Product Responsibility	32
	KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Social Sustainability – Product Responsibility – Quality Management	33
	KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Social Sustainability – Product Responsibility	34
	KPI B6.4	Description of quality assurance process and recall procedures.	Social Sustainability – Product Responsibility – Quality Management	31–32
	KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Social Sustainability – Product Responsibility – Privacy Protection	34

Aspects	ESG Indicators	Description	Section	Page
B7: Anti-corruption	General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Social Sustainability – Anti-corruption	35
	KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	Social Sustainability – Anti-corruption	36
	KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Social Sustainability – Anti-corruption	35–36
	KPI B7.3	Description of anti-corruption training provided to directors and staff.	Social Sustainability – Anti-corruption	35
Community				
B8: Community Investment	General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	Social Sustainability – Community Investment	37
	KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Social Sustainability – Community Investment	37
	KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Social Sustainability – Community Investment	37

DIMMI LIFE HOLDINGS LIMITED

迪米生活控股有限公司