Vision Values

Vision Values Holdings Limited

(Incorporated in the Cayman Islands with limited liability)

Stock Code: 862

2025

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

CONTENTS

01 About this Report

06 Environmental

10 Social

14 Operating Practices

16 Community

17 Appendix: Content Index of Environmental, Social and Governance Reporting Guide

ABOUT THIS REPORT

The board of directors (the "**Board**") of Vision Values Holdings Limited (the "**Company**") is pleased to present the environmental, social and governance ("**ESG**") report (the "**ESG Report**") for the year ended 30 June 2025 (the "**Reporting Period**"). The ESG report discloses the Company's measures and performance on sustainable development issues so that our stakeholders would appreciate our effort and commitment towards environmental protection and social responsibilities.

Sustainability Governance and Board's Oversight

The Board has ultimate responsibility for the ESG strategy and reporting of the Company and its subsidiaries (collectively the "**Group**"). The Board provides oversight of ESG issues with an emphasis on the Group's long-term development and positioning. Delegated by the Board, we have set up an ESG Working Group (the "**Working Group**") to drive the planning and implementation of the Group's ESG-related matters during the Reporting Period. Led by the company secretary of the Company (the "**Company Secretary**"), the Working Group is participated by representatives from across the Group's business units. The Working Group oversees ESG management approach and advises the Board on matters including the below at least annually:

- development and review of the sustainability vision, strategies, priorities, goals and targets of the Group;
- identification, review and management of material ESG-related trends, risks and opportunities;
- reviewing and monitoring the implementation of ESG-related policies and practices to ensure compliance with relevant laws and regulations;
- monitoring and reviewing the Group's ESG performance and progress against any targets and goals;
- reviewing and monitoring the Group's stakeholder engagement channels to ensure effective communication with key stakeholders; and
- preparing an annual ESG Report for Board's approval.

ESG Management Approach and Strategy

Sustainability is integral to our business and is integrated into all aspects of our operations. With the aim of pursuing the sustainable development, the Board approves the ESG Framework including sustainability priorities, as well as the sustainability goals for each of the sustainability priorities as set out below.

ABOUT THIS REPORT (CONTINUED)

Goal

Creating value for the environment	***Creating value for our employees***	***Creating value for our customers***	***Creating value for the community***
We pursue sustainable operations by reducing our ecological footprints.	We provide fulfilling and healthy workplace environments to our employee.	We strive to providing products and services with excellent quality.	We deliver positive impacts and build bonds with all stakeholders in a community.

Targets

Using 2023 as the baseline financial year,

- 15% Reduction in greenhouse gas ("**GHG**") emissions
- 15% Reduction in energy use
- 15% Reduction in water use
- 15% Reduction in our waste generation

by the financial year ending 30 June 2028.

Reporting Scope, Reporting Boundary and Reporting Period

The ESG Report of the Group highlighting its ESG performance, follows the disclosure requirements of the ESG Reporting Guide as set out in Appendix C2 of the Rules Governance the Listing of Securities on the Stock Exchange of Hong Kong Limited.

The ESG Report of the Group, highlighting its ESG performance. Unless otherwise stated, the ESG Report elaborates on the various works of the principal business segments of the Group (apart from certain outsourcing activities and sharing of administrative services as discussed below) with focus on the property investment, minerals exploration, private jet management services and logistics services in fully implementing the principle of sustainable development and its performance of social and governance during the Reporting Period.

Outsourcing of Certain Business Activities

Minerals Exploration

The Group outsources the mineral exploration activities to third party contractors such as exploration drilling works. As such, the Group has no data on the usage of materials and the disposal of any wastes from such activities. Nevertheless, the Group has appealed the third party contractors to comply with local environmental protection laws and regulations.

Sharing of Administrative Services

The Group entered into a share of administrative service agreement (the "**Agreement**") with a third party (the "**Third Party**") in relation to sharing of office space in Hong Kong, supporting staff and other facilities on actual cost incurred basis. The Third Party is responsible for leasing of the office space and hiring of supporting staff, etc. As such, the Group has no information on certain environmental and social aspects under the Agreement as requested by the ESG Reporting Guide.

Logistics Services

Depends on market demand, the Group sometimes outsources its logistics business to third party contractors. As such, the Group has no information on certain environmental and social issues from these contractors for example usage of fuel. Nevertheless, the Group has appealed the third party contractors to comply with local environmental protection laws and regulations.

Reporting Principles

This report is prepared based on the principles of "materiality", "quantitative", "balance" and "consistency". The Board with the assistance of the Working Group has identified the material ESG issues. The ESG key performance indicator ("**KPI**") data are presented in specific and measurable numbers.

Materiality

The Group reports on issues that are considered as posing significant impacts on environment and society and are important to stakeholders. The issues are presented together with the Group's management measures in the ESG Report.

Quantitative

Information regarding the standards, methodologies, assumptions and/or calculation references, and sources of key conversion factors used for these key performance indicators ("**KPIs**") is stated wherever appropriate.

Balance

Information is disclosed as objectively as possible to provide stakeholders with an unbiased picture of the Group's overall ESG performance.

Consistency

Consistent methodologies are adopted when calculating the quantitative KPIs, unless otherwise specified. Reasons will be provided for any restatement of information published in the ESG Report.

Stakeholder Engagement

In order to identify the most significant aspects for the Group to report on for this ESG Report, key stakeholders including shareholders and potential investors, clients, suppliers, sub-contractors, employees of the Group and public community have been communicated from time to time by collecting their views on areas of attention through meeting, phone call or email.

Stakeholder	*Requirement and Expectation*	*Communication and Response*
Government and Regulatory Authorities	- Compliance with relevant rules and regulations - Settlement of statutory payments according to the law - Statutory filings and notices	- Operation compliance - Full settlement of statutory payments when due - Transparency of internal information
Shareholders and Investors	- Sound business strategy - Financial performance - Corporate governance - Business sustainability	- Financial reports - Shareholders' meeting - Company's website - Announcements - Investor relations enquiry - Email
Clients	- Excellent products and services - Security of customer information - Contractual commitment	- Customers feedback - Protection of customers privacy - Customers meetings
Suppliers and Sub -contractors	- Fair operating practices - Fair competition	- Interview - Site Visit - Email
Employees	- Platform for career development - Fair salary and benefits - Safe working environment - Promotion of occupational health and safety	- Promotion mechanism - Competitive salaries and employee benefits - Provision of employee training - Exit interview

Stakeholder	*Requirement and Expectation*	*Communication and Response*
Public and Community	- Good business ethics - Fair employment practices - Environmental protection	- Company announcements and regular disclosure of information for example corporate governance report - Continuous enhancement of Company's website - Donation and volunteering services

Publication of ESG Report

This ESG Report is published on the websites of the Company and of the Hong Kong Exchange and Clearing Limited respectively.

Stakeholders' Feedback

The Group welcomes stakeholders' feedback on our ESG approach and performance. Please give your suggestions or share your views with us via email at info@visionvalues.com.hk.

ENVIRONMENTAL

Emissions

The Group recognises the importance of maintaining environmental sustainability in its daily operations and acts in compliance with the laws and regulations relating to environmental protection and pollutant control, such as the Water Pollution Control Ordinance, the Air Pollution Control Ordinance and the Waste Disposal Ordinance. Although our nature of business, except for logistics business, does not generate substantial amounts of industrial pollutants or raise any significant impact on the environment, environmental protection and reduce carbon emissions will continue to be the core part of our operational objectives.

Air Emissions

During the Reporting Period, the air emissions were mainly from vehicles (private cars and trucks) of the Group.

Air Emissions		
Types	**Emission (in g)**	
	2025	**2024**
Nitrogen Oxides	**18,918,466.63**	**32,251,147.13**
Particulate Matter	**1,360,335.83**	**2,319,026.28**
Sulphur Oxides	**4,709,084.96**	**48,651.89**

Green House Gas ("**GHG**") Emissions

The principal GHG emissions of the Group were direct GHG emissions due to combustion of gasoline/diesel from vehicles of the Group (Scope 1), and energy indirect GHG emissions generated from purchased electricity (Scope 2). For other indirect GHG emissions, they were mainly generated from water consumption and paper consumption (Scope 3) which were relatively immaterial. The Group proactively adopts measures to reduce GHG emissions, including:

- Source diesel fuel with lower sulfur content to reduce air pollution;
- Maintaining an appropriate office temperature;
- When buying new electrical office equipment, preference will be given to those with Grade 1 energy label; and
- Encourages all employees to set the computers to automatic standby or sleep mode and turn off unused electrical devices and lights before leaving office.

The employees' awareness of reducing GHG emissions has increased through these GHG emission mitigation measures.

ENVIRONMENTAL (CONTINUED)

The summary of GHG emission during the Reporting Period:

Scope of GHG	Emission (in tonnes of CO_2e)	
	2025	2024
Scope 1: Direct Emission – Combustion of fuel used by vehicles	**756,046.09**	**7,897.70**
Scope 2: Indirect Emission	**74.92**	**53.54**
Total GHG emissions (Scopes 1 and 2)	**756,121.01**	**7,951.24**
Intensity (tonnes/employee)	**16,087.68**	**159.02**

Hazardous Waste

The solid waste is mainly generated in daily office operations. The non-hazardous wastes include waste paper, master cartons, timber construction waste and other general waste. The Group will recycle and reuse the sorted materials as far as possible. The Group places recycling bins in the offices to collect recyclable waste, which will be transferred to qualified recycling companies. Other general waste is collected and processed by building management office. The hazardous wastes, such as toner cartridge, discarded electronic products and related accessories are collected and sent to the corresponding waste collectors or recyclers for further handling.

For the logistics business, hazardous wastes including but not limited to used motor oil, scraped batteries and old tires generated from the maintenance of the trucks. The logistics business of the Group is a relatively new business with an in-house fleet of 50 heavy-duty semi-trailer tractors only. In the Reporting Period, the Group heavily relied on outside contractors and outsourced our own fleet to support our business. As a result, the hazardous wastes from the logistics business were not material in the Reporting Period.

Non-hazardous waste

No substantial non-hazardous waste materials generated by the Group during the Reporting Period.

Use of Resources

The Group has always placed great emphasis on energy and resources conservation. To achieve this, the Group continually applies efficient consumption strategy to improve energy saving and reduce energy consumption.

ENVIRONMENTAL (CONTINUED)

Resources are the foundation of enterprise production and the Group places its emphasis on energy-saving, reduction of resources consumption and optimizing operational efficiency. In the business operations, the main resources that the Group needs to use include (i) direct consumption arising from consumption of vehicle fuel; (ii) indirect consumption arising from purchased electricity; and (iii) water consumption. The Group's development goal of continuously improving the effectiveness of resource use gradually enhances the resources utilization efficiency.

Energy

As energy consumption is closely linked to global warming, the Group has been striving to improve energy management. Therefore, we have implemented electricity saving measures in the office to raise the awareness of all our employees on environmental protection. The Group issues notices on saving electricity and promotes the environmental protection spirit of "shut down the machines and turn off the power when he or she leaves" to prevent waste. We encourage our staff to turn off all unnecessary lighting systems and other electronic devices, such as printers, computers, etc., to avoid idling of electrical appliances. Meanwhile, we set up light switches that can be controlled independently and adopts highly efficient light fixtures in different areas of the office, and use daylight illumination as much as possible to save energy. For the logistics services, we focus on route planning, driver training and regular fleet maintenance.

During the Reporting Period, the electricity consumption of the Group was immaterial.

For our logistics business, we have adopted the following practices to improve truck's fuel efficiency:

- Keep the truck fleet well-maintained and serviced regularly;
- Route planning and scheduling with fuel saving in mind; and
- Proper driver training to educate our drivers to drive more efficiently.

Water

The major kind of waste water generated by the Group is domestic sewage, which will be directly discharged to local drainage system. Meanwhile, the Group has put effort to reduce the water consumption, such as posting labels to remind and encourage employees to reduce water usage, and always turning off the faucet and reporting any water leakage.

During the Reporting Period, the water consumption (i.e. wastewater discharge) of the Group was not material to our operations.

ENVIRONMENTAL (CONTINUED)

Use of Packaging Material

Due to our business nature, the Group does not produce any consumer products nor does it have any industrial facilities. Thus, it does not use any significant amount of packaging materials during its daily operations.

The Environment and Natural Resources

The Group focuses on our business impact on the environment and natural resources and pursues the best practice with the environmental protection. In addition to complying with relevant environmental laws and regulations and international standards to properly preserve the natural environment, the Group has integrated the concept of environmental protection and natural resource conservation into its internal management and daily operations with the aim of achieving environmental sustainability.

The Group is committed to minimising negative environmental impacts occasioned by its business operations where practicable by adopting a multifaceted approach proactively. The Group aims to promote environmental protection during its operations and putting in continuous effort to nurture its employees' habits and increase their environmental awareness. The Group is also committed to providing employees with a comfortable and green working environment to enhance work efficiency. The Group has established office discipline and maintained the hygiene and tidiness of the office areas in order to identify problems and hidden dangers. The Group will inspect the conditions of the workspace all the time, and deal with the identified problems and hidden dangers promptly to maintain a sound working environment.

Climate-related Issues

The increased frequency and severity of extreme weather events such as extreme cold or heat, drought, heavy rains, flooding, typhoons which have negatively impacted economic activities and causing interruption in business operations. The Working Group will identify the risks that may pose threats to the business and its financial performance of the Group.

The Group reviews the updates to weather information in regions it operates to identify potential climate-related risks. The Group engages with its stakeholders to understand emerging climate-related risks. To protect the safety of employees, the Group has established an internal guideline on working arrangement in Hong Kong office whenever weather warning signals including the black rainstorm signal and typhoon signal no.8 are hoisted. The Group would stay alert to any announcements by the local governments on weather condition and prepare for emergency actions. The Group will continuously review and enhance its guidelines on working arrangement under extreme weather events.

ENVIRONMENTAL (CONTINUED)

During the Reporting Period, the Group was not adversely affected by extreme climate-related events.

SOCIAL

The Group believes that one of the key aspects of achieving business success is the maintaining of good relationship with its employees. The Group provides a comfortable and harmonious working environment.

Employment and Labour Practices

Our human resources policies are strictly adhered to local statutory requirements. Our human resources department sets out the terms, guidelines and arrangements on remuneration, dismissal, recruitment, promotion, working hours, rest periods, diversity, equal opportunities, anti-discrimination and other benefits and welfare.

The Group forbids any form of discrimination or harassment within our workplace. We strive to build respectful and harmonious relations among employees. We comply with the Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong), the Disability Discrimination Ordinance (Cap. 487 of the Laws of Hong Kong), the Family Status Discrimination Ordinance (Cap. 527 of the Laws of Hong Kong), the Race Discrimination Ordinance (Cap. 602 of the Laws of Hong Kong) for our Hong Kong operations and other relevant laws on all decisions regarding recruitment, termination, training, remuneration, promotion of employees. We will take disciplinary measures against our employee in case of any breach of the aforementioned laws or equivalent in other jurisdictions is noted.

The Group rewards and recognises performing staff by providing a competitive remuneration package with appropriate incentives such as share option, and to promote career development and progression by appropriate training and providing opportunities within the Group for career advancement.

The Group strictly complies with relevant labour laws and regulations in Hong Kong and other jurisdictions, and the relevant administrative rules and measures are strictly enforced. These rules and regulations specify the requirements relating to employment, labour relations, employees' remuneration and welfare to protect the rights of employees.

SOCIAL (CONTINUED)

Number of employees	*2025*	*2024*
Total number of employees	47	50
By gender		
Male	27	32
Female	20	18
By employment type		
Full time	47	50
By age group		
Aged 18 - 25	2	3
Aged 26 - 35	14	14
Aged 36 - 45	15	11
Aged 46 - 55	11	17
Aged 56 or above	5	5
By geographical region		
Hong Kong	21	23
China	26	27

Employee turnover rate (%)	*2025*	*2024*
By gender		
Male	21.00%	38.00%
Female	17.00%	16.00%
By age group		
Aged 18 - 25	2.00%	2.00%
Aged 26 - 35	15.00%	18.00%
Aged 36 - 45	11.00%	14.00%
Aged 46 - 55	8.00%	16.00%
Aged 56 or above	2.00%	4.00%
By geographical region		
Hong Kong	10.00%	14.00%
China	28.00%	40.00%

Health and Safety

The Group is committed to providing safe and healthy work environments for its employees. We also promote health and well being of all employees by encouraging employees to do more exercises after work. In addition, the Group prohibits smoking in offices and other premises of the Group to eliminate all safety hazards. During the Reporting Period, all our operations were in compliance with relevant regulatory requirements including those under the Occupational Safety and Health Ordinance (Cap. 509) or equivalent in other jurisdictions. The Group did not encounter any major occupational accident during its operations and no lost days due to work injury.

SOCIAL (CONTINUED)

During the Reporting Period, the Group did not violate laws and regulations relating to occupational health and safety and no serious accident was observed during its operation. There was no work-related fatality in the past three years.

Development and Training

The Group acknowledges the importance of training for the development of our employees. We encourage and support our employees in professional training through sponsorship or reimbursement of training costs. The Group also recognises that certain job functions may be enriched by an employee becoming member of certain professional or technical associations. Employees would be reimbursed for the annual subscription fee for professional membership and the fees for attending professional development courses that are recognised by the Group.

Employee Training	***Unit***	***2025***	***2024***
Total training Hours	Hour(s)	71.00	111.00
Average training hours of employees	Hour(s)	1.51	2.22
Percentage of Employees Trained	**%**	14.89	16.00
Average Training Hour by Gender			
Male	Hour(s)	1.30	1.60
Female	Hour(s)	0.21	0.62
Average Training Hour by Employee Categories			
Senior Management	Hour(s)	1.06	1.40
General staff	Hour(s)	0.45	0.82
Percentage of Employee Trained by Gender			
Male	%	10.64	12.00
Female	%	2.13	4.00
Percentage of Employee Trained by Employee Categories			
Senior Management	%	10.64	12.00
General staff	%	2.13	4.00

SOCIAL (CONTINUED)

Labour Standards

The Group provides its staff with a safe, health, comfortable working environment with labour protection, reasonable remuneration and various welfares. The Group enters employment contract with each of its employee in accordance with relevant laws and regulations in respective jurisdictions in which the Group operates, and also child and forced labour are strictly prohibited.

During the Reporting Period, there were no case of non-compliance with regard to labour practices as outlined in the relevant laws and regulations in Hong Kong and other jurisdictions, including but not limited to the Code of Practice on Employment and the Employment Ordinance (Cap. 57). Our employees are provided with open and fair workplaces so that their job satisfaction is kept at a high level. The senior management of the Group would monitor to ensure all these laws and regulations are complied with at all times.

OPERATING PRACTICES

Supply Chain Management

The management of the Group continuously monitors all business operations with the view towards reducing any possible negative impact on the environment or on society. Such scrutiny extends to supplier management, with the Group placing emphasis on service quality during the selection process. The required quality includes the suppliers' compliance with relevant codes and practices pertaining to environmental protection. Also, as part of the engagement process, the Group in general selects more than one supplier/contractor for comparison purposes, thus ensuring that the most suitable candidate is selected. The department head of each business unit is responsible to monitor the performance of the suppliers.

Our Group conducts day-to-day operations in line with the Sale of Goods Ordinance (Cap. 26) and the Trade Descriptions Ordinance (Cap. 362) or equivalent in other jurisdictions. As a result, we had no material non-compliance during the Reporting Period relating to product or service responsibility. Our customers are provided with quality products and/or services that customer satisfaction is kept at a high level. The senior management would monitor to ensure all these laws and regulations are complied with at all times.

During the Reporting Period, our top five Suppliers by geographic region are:-

Suppliers (By Geographic Region)	***Number of Suppliers***
	2025
China	42
Hong Kong	6
United States	2
others	1

In previous reporting period, our top five Suppliers by geographic region were:-

Suppliers (By Geographic Region)	***Number of Suppliers***
	2024
China	41
Hong Kong	35
United Kingdom	2
Singapore	2
others	1

OPERATING PRACTICES (CONTINUED)

Product and Service Responsibility

The Group aims to achieve the highest possible standard with all the services or products provided to the customers. The Group concerns over the quality of supplies and services as well as the potential contractors, resolve mainly around the inspection and selection of responsible and competent suppliers and their quality of work to ensure that the Group delivers quality and reliable services or products to our end users. There were no recalls concerning any use of the Group's products or services during the Reporting Period.

The Group may capture confidential information including but not limited to trade secrets, intellectual property rights and customer privacy during our business operations. The Group fully understands our obligation to keep this type of information confidential. The Group fully complies with the Personal Data (Privacy) Ordinance (Cap.486), and other statutory requirements in privacy law. Employees are strictly prohibited to disclose, exploit or use this information to which they have access to, either directly or indirectly. Failure to observe this rule may lead to immediate dismissal without compensation by the Group.

During the Reporting Period, there were no customer complaint claiming material compensation or breach of relevant privacy laws or any legal proceedings initiated against the Group in relation to intellectual property rights which have a material adverse impact on our business.

Anti-Corruption

The Group prohibits employees to offer, solicit or accept anything of material value to or from their colleagues, customers, suppliers or other business partners of the Group unless the Group has given its consent. Employees are required to report to the senior management through the Company Secretary on incidents or suspected cases of corruption, theft, fraud, embezzlement and money laundering.

The Company has a whistleblowing policy which is published in its website. This policy aims to provide a formal channel for our employees and stakeholders to report concerns about any suspected misconduct, malpractice or irregularity. This policy is intended to protect the whistleblower to report its concerns without fear of victimization, subsequent discrimination or disadvantage.

Legal action will take place immediately and will be arranged by the Group's legal advisor in case of the happening of such incidents. Management will report to the police, the Hong Kong Independent Commission Against Corruption or other regulatory authorities where appropriate. There was no concluded legal case regarding corrupt practices brought against the Group or its employees during the Reporting Period.

COMMUNITY

Community Investment

The Group recognises the importance of giving back to the community in order to contribute to the local development. Over the years, the Group strongly encourages our employees to volunteer their time and skills to benefit local communities. This gives our employees the opportunities to find out more about the issues of the society and environment and reinforce the Group's corporate values.

APPENDIX: CONTENT INDEX OF ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE

ESG Indicators	*Summary*	*Sections*	*Page*
Environment			
A1 Emission			
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.	Environment - Emissions - Air Emissions; - Green House Gas Emissions - Hazardous Waste - Non-harzardous Waste	6 - 7
KPI A1.1	The types of emissions and respective emissions data.	Environment - Emissions - Air Emissions; - Green House Gas Emissions	6 - 7
KPI A1.2	Greenhouse gas emissions in total and, where appropriate, intensity.	Environment - Emissions - Green House Gas Emissions	6 - 7
KPI A1.3	Total hazardous waste produced and, where appropriate, intensity.	Environment - Emissions - Harzardous Waste	7
KPI A1.4	Total non-hazardous waste produced and, where appropriate, intensity.	Environment - Emissions - Non-harzardous Waste	7
KPI A1.5	Description of measures to mitigate emissions and results achieved.	Environment - Emissions - Air Emissions; - Green House Gas Emissions	6 - 7
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.	Environment - Emissions - Harzardous Waste; - Non-hazardous Waste	7

ESG Indicators	*Summary*	*Sections*	*Page*
A2 Use of Resources			
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Environment - Use of Resources	7 - 8
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity.	Environment - Use of Resources - Energy	7 - 8
KPI A2.2	Water consumption in total and intensity.	Environment - Use of Resources - Water	8
KPI A2.3	Description of energy use efficiency initiatives and results achieved.	Environment - Use of Resources - Energy	8
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	Environment - Use of Resources - Water	8
KPI A2.5	Total packaging material used for finished products and, if applicable, with reference to per unit produced.	Environment - Use of Resources - Use of Package Material	9
A3 The Environment and Natural Resources			
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	Environment - The Environment and Natural Resources - Climate-related Issues	7 - 10
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Environment - The Environment and Natural Resources - Climate-related Issues	7 - 10

ESG Indicators	*Summary*	*Sections*	*Page*
Social - Employment and Labour Practices			
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 - Employment and Labour Practices	10
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.	Social - Employment and Labour Practices	11
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Social - Employment and Labour Practices	11
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 - Healthy and Safety	11 - 12
KPI B2.1	Number and rate of work-related fatalities.	Social - Healthy and Safety	11 - 12
KPI B2.2	Lost days due to work injury.	Social - Healthy and Safety	11
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	Social - Healthy and Safety	11 - 12

ESG Indicators	*Summary*	*Sections*	*Page*
B3 Development and Training			
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Social - Development and Training	12
KPI B3.1	The percentage of employees trained by gender and employee category.	Social - Development and Training	12
KPI B3.2	The average training hours completed per employee by gender and employee category.	Social - Development and Training	12
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 - Labour Standards	13
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Social - Labour Standards	13
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Social - Labour Standards	13
Operating Practices			
B5 Supply Chain Management			
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Operating Practices - Supply Chain Management	14
KPI B5.1	Number of suppliers by geographical region.	Operating Practices - Supply Chain Management	14
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	Operating Practices - Supply Chain Management	14

ESG Indicators	*Summary*	*Sections*	*Page*
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.	Operating Practices - Product and Service Responsibility	15
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Operating Practices - Product and Service Responsibility	15
KPI B6.2	Number of products and service-related complaints received and how they are dealt with.	Operating Practices - Product and Service Responsibility	15
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Operating Practices - Product and Service Responsibility	15
KPI B6.4	Description of quality assurance process and recall procedures.	Operating Practices - Product and Service Responsibility	15
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Operating Practices - Product and Service Responsibility	15

ESG Indicators	*Summary*	*Sections*	*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 prevention of bribery, extortion, fraud and money laundering.	Operating Practices - Anti-corruption	15
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.	Operating Practices - Anti-corruption	15
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	Operating Practices - Anti-corruption	15
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.	Community - Community Investment	16
KPI B8.1	Focus areas of contribution.	Community - Community Investment	16
KPI B8.2	Resources contributed to the focus area.	Community - Community Investment	16