

2024
Environmental, Social, and Governance (ESG) Report

Wisdom Wealth Resources Investment Holding Group Limited
(Incorporated in Bermuda with limited liability)
Stock Code:00007

CONTENTS

ABOUT THE GROUP	3
ABOUT THIS REPORT	3
Scope and Reporting Period	3
Reporting Framework	3
Data Statement	3
Reporting Principles	3
Access to This Report	3
SUSTAINABILITY GOVERNANCE	4
Stakeholders Engagement and Materiality	4
Materiality Assessment	5
ENVIRONMENTAL	5
Emissions Management	6
Waste Management	7
Energy Consumption	7
Water Consumption	8
Packaging Materials	8
Environment and Natural Resources	9
Climate Change	9
EMPLOYMENT AND LABOUR PRACTICES	9
Employment	9
Health and Safety	11
Development and Training	11
Labour Standards	12
OPERATIONAL MANAGEMENT	13
Supply Chain Management	13
Product Responsibility	13
Quality Products and Services	13
Customer Satisfaction	14
Intellectual Property	14
Privacy Protection	14
ANTI-CORRUPTION	14
COMMUNITY INVESTMENT	15
HKEX'S ESG REPORTING GUIDE CONTENT INDEX	15

ABOUT THE GROUP

Wisdom Wealth Resources Investment Holding Group Limited (the “**Company**”); or together with its subsidiaries, the “**Group**” or “**We**”) is principally engaged in (i) trading of electronic products and equipment; (ii) mineral mining, oil and gas business; (iii) financial business; and (iv) property development and investment.

ABOUT THIS REPORT

The Group is pleased to present its ninth Environmental, Social and Governance (“**ESG**”) Report (the “**Report**”), to highlight the Group’s ESG policies, measures, and performance, and allow stakeholders to understand the sustainable development progress of the Group.

Scope and Reporting Period

Unless otherwise specified, this Report covers the period from 1 January 2024 to 31 December 2024 (the “**Reporting Period**”). Compared with the Group’s 2023 Environmental, Social and Governance Report, there have been no material changes in the scope of this Report.

Reporting Framework

This Report has been prepared in accordance with Appendix C2 – “Environmental, Social and Governance Reporting Guide” (“**ESG Guide**”) to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“**HKEX**”).

Data Statement

The financial data disclosed in this Report are derived from the Group’s annual report for the year 2024. Other data are obtained from the Group’s internal management systems and statistical records, with certain information referencing historical data. Unless otherwise stated, all monetary amounts in this Report are presented in Hong Kong dollars (“**Dollars**”).

Reporting Principles

The preparation of this Report is based on the following reporting principles:

- **Materiality:** The Group identifies material environmental, social and governance issues by considering the nature and development of its business.
- **Quantitative:** Where feasible, the Group discloses key performance indicators and comparative data in quantitative terms.
- **Balance:** The Group presents its performance in an objective and unbiased manner.
- **Consistency:** The Group applies consistent statistical methods to ensure that ESG data can be meaningfully compared over time. Any changes in the reporting scope or methodology are clearly stated for stakeholder reference.

Access to This Report

This Report is available in both Chinese and English on the website of The Stock Exchange of Hong Kong Limited and the official website of the Group. In case of any conflict or discrepancy between versions, the English version shall prevail.

SUSTAINABILITY GOVERNANCE

As the highest decision-making body in the Group’s ESG governance framework, the Board of Directors (the “**Board**”) is primarily responsible for decisions relating to environmental, social and governance matters. The Board identifies, analyses, assesses, prioritises, and manages key ESG-related risks associated with daily operations, and explores potential opportunities. The Board is responsible for reviewing ESG-related policies and objectives at Board meetings. The Board also assumes full responsibility for the truthfulness, accuracy and completeness of this Report. For other matters relating to the Group’s corporate governance, please refer to the 2024 Annual Report.

Stakeholders Engagement and Materiality

Our approach to stakeholder engagement is designed to ensure that our stakeholders’ perspectives and expectations are fully understood to help define our current and future sustainability strategies.

The Group believes that the interests of all stakeholders must be taken in account in order to strengthen relationship with our shareholders, employees, customers, suppliers, government authorities and the society as a whole.

The Group proactively engaged with the key stakeholder groups in a variety of ways to ensure effective communication of our objective and progress in relation to the following areas of concern.

Major Stakeholder	Major Communication Channels	Major Concerns
Shareholders and Investors	<ul style="list-style-type: none"> ▪ Press release, Corporate Announcements and Circulars ▪ Annual and Interim Reports ▪ Annual General Meetings 	<ul style="list-style-type: none"> ▪ Profitability ▪ Financial Stability ▪ Information Disclosure & Transparency
Employees	<ul style="list-style-type: none"> ▪ Trainings and Team Building Activities ▪ Business Meetings and Briefings ▪ Performance Appraisals 	<ul style="list-style-type: none"> ▪ Compensation & Benefits ▪ Career Development and Training Opportunities ▪ Health & Safety Work Environment
Suppliers	<ul style="list-style-type: none"> ▪ Procurement Meetings ▪ Phone Calls, Conferences, Emails, Site Visit 	<ul style="list-style-type: none"> ▪ Cooperation on Fair Terms ▪ Integrity
Customers	<ul style="list-style-type: none"> ▪ Customer Complaint Hotlines ▪ Meetings and Correspondences 	<ul style="list-style-type: none"> ▪ Quality Products and services ▪ Privacy Protection

Public Community	<ul style="list-style-type: none"> ▪ Charitable and Volunteering Activities ▪ Community Interactions 	<ul style="list-style-type: none"> ▪ Corporate Social Responsibilities ▪ Community Investment and Charitable Activities
Government and Supervisory Institutions	<ul style="list-style-type: none"> ▪ Major Meeting and Policy Consultation ▪ Information Disclosures ▪ Institutional Visits 	<ul style="list-style-type: none"> ▪ Compliance Operation ▪ Corporate Governance ▪ Environmental Protection

Materiality Assessment

During the Reporting Period, the Group conducted the materiality assessment through internal discussion of the management and the operational staff, and according to various factors such as its strategies, development and goals, and graded ESG levels identified in relation to its business and stakeholders and their respective impact levels, and listed the top 6 major ESG issues of the Group based on the results of the assessment.

Scope	Material Issues
Operation Practices	Customers Service Management Customers Privacy Protection
Environment	GHG Emissions Energy and Resources Consumption
Labour Practices	Employment Compliance Remuneration and Benefit

ENVIRONMENTAL

As one of the core issues in the Group's strategic planning, we remain committed to continuously improving our environmental protection and sustainability performance. In addition to formulating systematic environmental policies and promoting actionable environmental objectives among employees, we have further encouraged proactive environmental awareness through capacity-building training, educational integration, and diversified communication initiatives.

The Group strictly complies with applicable national and local environmental laws and regulations, and closely monitors policy developments. These regulations include, but are not limited to, the Environmental Protection Law of the People's Republic of China, the Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution, the Water Pollution Prevention and Control Law of the People's Republic of China, the Solid Waste Pollution Prevention and Control Law of the People's Republic of China, the Law of the People's Republic of China on Noise Pollution Prevention and Control, and the Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong).

During the Reporting Period, the Group did not violate any laws and regulations that had a significant impact on the Group relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

Emissions Management

During the Reporting Period, the Group's greenhouse gas ("GHG") emissions are mainly attributed to purchased electricity emissions (Scope 2). Air pollutants and direct GHG emissions (Scope 1) are generated due to the use of unleaded petrol on automobiles. The emission data for the Reporting Period is as follows:

Indicator Name	Unit	2024	2023	2022
Exhaust Gas Emissions				
Nitrogen Oxides (NO _x)	Kg	0.97	1.10	1.15
Sulphur Oxides (SO _x)	Kg	0.01	0.03	0.03
Particulate Matter (PM)	Kg	0.03	0.05	0.08
Greenhouse Gas (GHG) Emissions				
Scope 1: Direct Greenhouse Gas Emissions	Tons of Carbon Dioxide Equivalent	4.67	5.13	5.32
Scope 2: Indirect Greenhouse Gas Emissions	Tons of Carbon Dioxide Equivalent	2.73	2.65	2.81
Total Greenhouse Gas Emissions	Tons of Carbon Dioxide Equivalent	7.40	7.78	8.13
Scope 1 Emission Intensity	Tons of Carbon Dioxide Equivalent per Million Dollars of Revenue	0.0146	0.0070	/
Scope 2 Emission Intensity	Tons of Carbon Dioxide Equivalent per Million Dollars of Revenue	0.0085	0.0036	/

Total Greenhouse Gas Emission Intensity	Tons of Carbon Dioxide Equivalent per Million Dollars of Revenue	0.0231	0.0106	0.02
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Looking ahead, the Group will consider implementing appropriate measures to reduce greenhouse gas emissions.

Waste Management

Since the business nature of the Group, we did not generate any hazardous waste during operation. Non-hazardous wastes, including domestic, food, and plastic waste, would be disposed of by the relevant services provider. The relevant data for the Reporting Period is as follows:

Waste	Unit	2024	2023	2022
Total Non-hazardous Waste	Kg	33	41	45
Non-hazardous Waste Intensity	Kg/Million Dollars of Revenue	0.10	0.06	0.09

The Group strives to properly handle and reduce emissions and waste by implementing several measures. To lower paper consumption, we encourage staff to have paper-saving practices, including using electronic documents, printing internal documents by recycling paper, using double-sided printing, photocopying, and reusing single-sided paper.

Energy Consumption

Efficient resource utilisation is not only central to enhancing operational productivity, but also serves as a critical foundation for the Group's environmental protection strategy. The Group's direct energy consumption primarily arises from the use of unleaded petrol in vehicles, while indirect energy consumption is attributable to electricity usage in business operations. Energy consumption data during the Reporting Period are as follows:

Energy Consumption	Unit	2024	2023	2022
Direct Energy – Unleaded Petrol	kWh	17,257	17,483	18,212
Indirect Energy – Purchased Electricity	kWh	5,938	6,840	7,200
Total Energy Consumption	kWh	23,195	24,323	25,412

Energy Intensity	kWh/Million Dollars of Revenue	72.34	32.99	49.68
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During the Reporting Period, the Group implemented a series of measures to enhance energy efficiency and achieve energy-saving targets, including:

- Scheduled shutdown of lighting, air-conditioning in idle meeting rooms, and office computers, as well as intelligent optimization of air-conditioning settings;
- Promotion of energy-saving habits among employees through training and advocacy, encouraging practices such as unplugging idle equipment and double-sided printing to support low-carbon office operations;
- Encouragement of telephone and online conferencing to reduce unnecessary business travel.

Water Consumption

As water is a precious resource in the world, the Group strives to reduce water consumption. The Group does not encounter any issue in sourcing water that is fit for purpose during the Reporting Period. The water consumption data is as follows:

Water Consumption	Unit	2024	2023	2022
Total Water Consumption	m ³	75	84	90
Water Intensity	m ³ /Million Dollars of Revenue	0.23	0.11	0.18

In the future, we will consider adopting several practices to promote the water-saving message and reduce water consumption and prevent unnecessary leakage.

Packaging Materials

During the Reporting Period, paper and plastic are the major packaging materials used in our business. We will strive to reduce packaging material usage in the future to achieve higher efficiency and cost reduction during operation. The packaging materials consumption data is as follows:

Packaging Material Usage	Unit	2024	2023	2022
Total Packaging Material Used	Kg	59	64	70
Packaging Material Usage Intensity	Kg/Million Dollars of Revenue	0.18	0.09	0.14

Environment and Natural Resources

In order to minimize the consumption of natural resources and adverse impacts on the environment, the Group would continue to implement green office practices as well as drive for higher-efficiency alternatives to reduce our emissions and consumption.

Climate Change

As a responsible enterprise, we recognize the severity and urgency of climate change. We will continuously identify the potential opportunities and risks of climate change and improve our environmental performance by implementing relevant measures. To cope with emerging climate issues, we will strive to optimize our business operations, achieve greater energy efficiency, and secure value chain alternatives in the future.

EMPLOYMENT AND LABOUR PRACTICES

As a good employment relationship is one of the keys to the success of our business and sustainable development, the Group prioritizes the development and welfare of employees. Competitive remuneration packages and comprehensive training programmes are provided to retain talents and inspire employees' potential, as well as ensure they are in a position with their strengths.

Employment

We value our employees at all levels. Their expertise and experiences had a huge contribution to the Group sustaining a long-term relationship with major stakeholders in various jurisdictions.

The Group strictly complies with all applicable labour laws and regulations, including but not limited to the Employment Ordinance (Cap. 57 of the Law of Hong Kong) and the Minimum Wage Ordinance (Cap. 608 of the Law of Hong Kong). During the Reporting Period, Some of the subsidiaries have experienced the salary disputes from individual employee. These cases are being processing in accordance with applicable legal procedures, and corresponding corrective measures have been taken. The Group has further optimized its relevant management arrangements based on the circumstances to continuously improve its overall employment compliance standards.

As of 31 December 2024, the Group employed a total of 41 staff members. Employment statistics of the Group are as follows:

Employees	Unit	2024	2023	2022
By Gender				
Male Employees	Persons	33	54	63
Female Employees	Persons	8	11	27
By Age Group				
Aged 30 or below	Persons	5	7	20
Aged 31 to 50	Persons	30	46	47
Aged 51 or above	Persons	6	12	23

By Employment Type				
Full-time	Persons	40	62	72
Part-time	Persons	1	3	18
By Geographical Region				
Mainland China	Persons	4	17	69
Hong Kong	Persons	37	48	21

The employee turnover rate of the Group during the Reporting Period is set out below:

Employees	Unit	2024	2023	2022
By Gender				
Turnover Rate of Male Employees	Percentage	11.4	12.6	13.1
Turnover Rate of Female Employees	Percentage	12.7	16.4	16.8
By Age Group				
Turnover Rate of Employees Aged 30 or Below	Percentage	9.4	13.7	12.5
Turnover Rate of Employees Aged 31 to 50	Percentage	7.0	8.3	9.0
Turnover Rate of Employees Aged 51 or Above	Percentage	32.3	34.8	36.1
By Geographical Region				
Turnover Rate of Employees in Mainland China	Percentage	13.7	13.9	19.3
Turnover Rate of Employees in Hong Kong	Percentage	15.8	16.4	17.6

The Group has adopted the practices and policies in relation to compensation and dismissal, fair recruitment and promotion, working hours, rest periods, benefits and welfare, equal opportunities, diversity, and anti-discrimination to ensure the employees' rights and benefits. To protect the rights and clarify responsibilities, all of our employees have signed the contracts that fulfilling the employment law and regulations with the Group. The management would frequently review the remuneration policy in relation to relevant market standards. The Group implements a 40-hour work week. We maintain a holiday policy and travel policy, such as annual vacation leave, compensation leave, maternity leave, personal leave, and sick leave.

In the construction of its remuneration, benefits, and career development systems, the Group adheres to a “people-oriented and value co-creation” philosophy, and has established a comprehensive and multi-tiered institutional structure. From the formulation of remuneration and termination policies to the implementation of fair recruitment and promotion mechanisms, each policy is subject to careful planning and detailed design. These efforts are intended to foster a fair and impartial development environment for employees, thereby stimulating innovation and enhancing workforce motivation across all levels of the organisation.

As an equal-opportunity employer, the Group promotes the diversity of the workforce, including age, gender, nationality, and culture. If the applicants are competent and willing to learn, we welcome them to join the Group regardless of their age.

Health and Safety

To reduce workplace incidents and improve the health care for employees suffering from occupational incidents, the Group strictly complies with all applicable laws and regulations including but not limited to the Occupational Safety and Health Ordinance (Cap. 509 of the Law of Hong Kong). The workplace is well equipped with fire and safety equipment with regular amenities checking to prevent the outbreak of fire. In addition, the staff handbook outlines the safety policies and instructions for employees.

With the implementation of health and safety measures, no work-related injuries or fatalities were recorded for the years ended 31 December 2022, 2023, and 2024 by the Group. During the Reporting Period, we were not aware of any material non-compliance with laws and regulations that have a significant impact on the Group in relation to providing a safe working environment and protecting employees from occupational hazards.

Development and Training

The Group believes that employee growth and development is fundamental for sustainable development. Therefore, we strive to enhance the professional skills, knowledge, standards, and integrated ability of staff regularly. Employees’ job enthusiasm is motivated to face the challenge and thereby create greater corporate value and future development.

Various internal and external training programmes are provided to employees. For instance, new employees are provided with onboard training for better adaptation in daily operations.

Employee training data for the Reporting Period are as follows:

Employee Training	Unit	2024	2023	2022
By Gender				
Training Rate of Male Employees	Percentage	71.3	68.9	62.5
Training Rate of Female Employees	Percentage	74.6	70.2	63.0
Average Training Hours of Male Employees	Hours	4	3	3
Average Training Hours of Female Employees	Hours	3	3	2
By Employee Category				
Training Rate of Senior Management	Percentage	45.4	39.3	34.0
Training Rate of Middle Management	Percentage	44.7	42.3	43.1
Training Rate of General Staff	Percentage	85.9	78.1	69.6
Average Training Hours of Senior Management	Hours	5	5	5
Average Training Hours of Middle Management	Hours	4	4	3
Average Training Hours of General Staff	Hours	4	3	2

Labour Standards

Forced and child labour is strictly prohibited. Considering labour standards may vary in various jurisdictions, we strictly adhere to relevant national and local laws and regulations, including but not limited to the Employment Ordinance (Cap. 57 of the Law of Hong Kong) and the Employment of Children Regulations (Cap. 57B of the Law of Hong Kong).

Under our principle of zero tolerance for forced and child labour, Human Resources Department has implemented a strict recruitment procedure. If any forced and child labour is discovered, the person will be immediately dismissed, and the board will follow by discussing and reviewing the issue to avoid any recurrence.

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations in relation to the prevention of child and forced labour that would have a significant impact on the Group.

OPERATIONAL MANAGEMENT

Supply Chain Management

To satisfy the customers' demand, we strive for all-inclusive solutions and adopt a comprehensive vertical supply chain management system through resource integration and supplier screening and management. The relevant policy has been established to sustain the long-term relationship with our major suppliers and ensure a constant supply. As at 31 December 2024, we had a total of 42 key suppliers, all of them from Hong Kong.

We aim to strengthen the collaborative relationship with suppliers and create a competitive advantage in the value chain to bring positive impacts to our society and environment. The Group has adopted a supplier screening procedure to maintain the quality of the product and ensure the stance on sustainable development is aligned throughout the entire supplier chain. During the Reporting Period, 25 suppliers have been reviewed.

In the future, we consider taking the environmental and social risk into account and promoting environmentally friendly products and services in the procedure of supplier selection. In order to improve sustainability and minimize carbon footprint, local sourcing will be considered and prioritized.

Product Responsibility

The Group strictly abides by all relevant laws and regulations, including but not limited to the Personal Data (Privacy) Ordinance (Cap. 486 of the Law of Hong Kong) and Securities and Futures Ordinance (Cap. 571 of the Law of Hong Kong). We were not aware of any material non-compliance with laws and regulations concerning health and safety, advertising, labeling, and privacy matters relating to products and services provided and method of redress that have a significant impact on the Group.

In the Reporting Period, the Group had not identified any material incidents of non-compliance with laws and regulations relating to product and service safety, advertising practices, or data privacy that had a significant impact on its operations, as a result of comprehensive compliance review and dynamic risk monitoring.

Quality Products and Services

During the construction or operation phase, the building of the Group would be assessed, maintained, and repaired to ensure safety quality and secure the health and safety of customers and employees in the vicinity of the Groups property.

In addition, the Group provides financial services to satisfy customers' financial needs and adopts a specific procedure to ensure the quality of services and products. These services and products will be tailored to the customers' financial backgrounds and risk tolerance levels. We are committed to providing clear information to ensure customers are well-informed during decision-making.

Our products strictly complied with the PRC's Product Quality Law, which states the company shall be liable for personal or property damage caused by product defects. The Group also requires related parties to follow the Advertising Law of PRC by signing an advertising contract with relevant terms. During Reporting Period, no products were returned due to health and safety issues.

Customer Satisfaction

The Group is customer-centric and has established a full-cycle, closed-loop customer complaint response mechanism. Upon receipt of a complaint, a rapid response and root cause tracing mechanism is activated. Inter-departmental collaboration ensures accurate problem diagnosis and the implementation of effective and professional corrective actions, thereby continuously improving service quality. During the Reporting Period, the Group received no complaints regarding its services or products.

Intellectual Property

The Group consistently incorporates intellectual property (IP) protection into its core strategic framework, viewing it as essential to the transformation of innovation into tangible outcomes and the elevation of brand value. Plans are in place to establish a multi-tiered, systematic training and empowerment framework to embed IP protection concepts into daily employee practices, ensuring that innovation is properly recognised and safeguarded.

Privacy Protection

The Group maintains a zero-tolerance approach in building a comprehensive privacy protection framework that covers the entire data lifecycle—from collection to storage and application. Institutional safeguards and technical controls are continuously enhanced to ensure the security of client information. All employees are strictly bound by confidentiality obligations, and the protection of trade secrets and client information is considered a core standard of professional conduct. During the Reporting Period, there were no reported incidents of material breaches relating to customer data confidentiality.

ANTI-CORRUPTION

The Group strictly complies with the Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong) and other relevant laws and regulations, embedding compliance requirements into all aspects of strategic decision-making and daily operations. During the Reporting Period, the Group was not involved in any concluded legal proceedings relating to corruption, nor were there any identified incidents of bribery, extortion, fraud, or money laundering that had a material impact on the Group.

To eradicate unethical business conduct, we have established documents and directives that clearly state offer, solicit, or accept anything of material value to or from fellow employees, customers, suppliers, or other associates in relation to the Group's affairs is strictly prohibited prior the knowledge and consent of the Group. In case of any violation being spotted, disciplinary action or termination of employment would be considered.

Besides, we recognize that a system with good business integrity and an anti-corruption mechanism is the cornerstone for our Groups sustainable development. We have formulated relevant policies and guidelines on anti-money laundering and counterterrorist financing for the jurisdictions our business is involved in. If any suspicious transaction is recognized, it would be reported to the relevant government department by our relevant officer.

Online anti-corruption training is provided to senior management, which included the potential corruption risks faced during the preparation for company listing, daily business operations, and mergers and acquisitions. 5 Directors have finished the anti-corruption training during the Reporting Period.

COMMUNITY INVESTMENT

To fulfill our corporate social responsibility, we value the community's sustainable development and would seek the opportunity for community investment. As a part of the Group's sustainable development strategy, we are committed to providing employment opportunities to the locals and promoting the development of the community's economy.

HKEX'S ESG REPORTING GUIDE CONTENT INDEX

Primary Subject, Aspect, General Disclosures and Key Performance Indicators	Description	Module	Page Number
A. Environmental			
Aspect A1: Emissions			
A1.1	The types of emissions and respective emissions data.	Environment ◆ Emissions Management	P.6
A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tons) and, if applicable, intensity (e.g., per unit of production, per facility).	Environment ◆ Emissions Management	P.6
A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Green Development ◆ Waste Management	P.7

A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Environment ◆ Waste Management	P.7
A1.5	Description of emission target(s) set and steps taken to achieve them.	Environment ◆ Emissions Management	P.6
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.	Environment ◆ Waste Management	P.7
Aspect A2: Use of Resources			
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).	Environment ◆ Energy Consumption	P.7
A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Environment ◆ Water Consumption	P.8
A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Environment ◆ Energy Consumption	P.7
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.	Environment ◆ Water Consumption	P.8
A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit	Environment ◆ Packaging Materials	P.8

	produced.			
Aspect A3: The Environment and Natural Resources				
A3.1	General Disclosure Policies on minimising the issuer's significant impacts on the environment and natural resources.	Environment ◆ Environment and Natural Resources ◆ Climate Change	P.9	
Aspect A4: Climate Change				
A4.1	Description of significant climate-related matters that have affected and may affect the issuer and response actions.	Environment ◆ Environment and Natural Resources ◆ Climate Change	P.9	
B. Social				
Employment and Labour Practices	Aspect B1: Employment			
	B1.1	Total workforce by gender, employment type (for example, full- or parttime), age group and geographical region.	Employment and Labour Practices ◆ Employment Management	P.9
	B1.2	Employee turnover rate by gender, age group and geographical region.	Employment and Labour Practices ◆ Employment Management	P.9
	Aspect B2: Health and Safety			
	B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Employment and Labour Practices ◆ Health and Safety	P.11
	B2.2	Lost days due to work injury.	Employment and Labour Practices ◆ Health and Safety	P.11
	B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Employment and Labour Practices ◆ Health and Safety	P.11
	Aspect B3: Development and Training			

	B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Employment and Labour Practices ◆ Development and Training	P.11
	B3.2	The average training hours completed per employee by gender and employee category.	Employment and Labour Practices ◆ Development and Training	P.11
Aspect B4: Labour Standards				
	B4.1	Description of measures to review employment practices to avoid child and forced labour.	Employment and Labour Practices ◆ Development and Training	P.11
	B4.2	Description of steps taken to eliminate such practices when discovered.	Employment and Labour Practices ◆ Labour Standards Anti-Corruption	P.12, P.14
Operating Practices	Aspect B5: Supply Chain Management			
	B5.1	Number of suppliers by geographical region.	Operational Management ◆ Supply Chain Management	P.13
	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.	Operational Management ◆ Supply Chain Management	P.13
	B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Operational Management ◆ Supply Chain Management	P.13
	B5.4	Description of practices used to promote environmentally	Operational Management ◆ Supply Chain	P.13

	preferable products and services when selecting suppliers, and how they are implemented and monitored.	Management	
Aspect B6: Product Responsibility			
B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Operational Management ◆ Quality Products and Services	P.13
B6.2	Number of products and service related complaints received and how they are dealt with.	Operational Management ◆ Customer Satisfaction	P.14
B6.3	Description of practices relating to observing and protecting intellectual property rights.	Operational Management ◆ Intellectual Property	P.14
B6.4	Description of quality assurance process and recall procedures.	Operational Management ◆ Quality Products and Services	P.13
B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Operational Management ◆ Privacy Protection	P.14
Aspect B7: Anti-corruption			
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	Anti-Corruption	P.14
B7.2	Description of preventive measures and whistle-blowing procedures, and how they are	Anti-Corruption	P.14

		implemented and monitored.		
	B7.3	Description of anti-corruption training provided to directors and staff	Anti-Corruption	P.14
Community	Aspect B8: Community Investment			
	B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community Investment	P.15
	B8.2	Resources contributed (e.g. money or time) to the focus area.	Community Investment	P.15