



LISTEN TO YOUR  
FEELINGS

**2022/2023**  
ENVIRONMENTAL,  
SOCIAL AND  
GOVERNANCE REPORT  
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

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## I. About the Report

Dimmi Life Holdings Limited (the “Company”, together with its subsidiaries, collectively as the “Group” or “We” or “Dimmi”) is pleased to present its Environmental, Social and Governance (“ESG”) Report for the financial year ended 31 March 2023 (“FY2022/2023” or the “year under review”) in compliance with the Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) set out in the Appendix 27 of the Listing Rules of the Stock Exchange of Hong Kong Limited (the “Stock Exchange”) and all provisions of “comply or explain”.

### 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 are mainly the development, production and marketing of intelligent consumer products in the personal care sector, while its Hong Kong operations includes (i) building construction services; (ii) alteration, addition and fitting-out building services; and (iii) repairing and restoration of historic buildings. The reporting period of this ESG Report is the financial year from 1 April 2022 to 31 March 2023, unless otherwise specified. For the Group’s corporate governance practices, please refer to the “Corporate Governance Report” integrated in the Annual Report 2022/2023.

Regarding the Group’s property development and investment business in Japan, due to the fact that 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.

### Reporting Principles

In accordance with the reporting principles that guide the preparation of an ESG report, the content of this ESG report has been determined and summarised by the following four principles.

#### Materiality

The Group applied the principle of Materiality when identifying key ESG issues and reasonably allocating manpower and resources to manage and control the related ESG risks. In FY2022/2023, the Group conducted an annual materiality assessment with its stakeholders through online surveys to identify material ESG issues that may impact the Group in the long term, which results are illustrated in the Materiality Matrix. Details can be found in the chapter **Stakeholder Engagement**.

#### Quantitative

The principle of Quantitative was demonstrated by the calculation and disclosure of the environmental and social performance against clear key performance indicators (“KPIs”) in the ESG Report. Calculation methods, assumptions and conversion factors used are specified under the corresponding performance tables.

## Balance

The Group is fully transparent in portraying a complete picture of its sustainability performance including both its sustainability achievements and rooms for improvement.

## Consistency

To facilitate year-on-year comparisons and enable meaningful peer benchmarking, this ESG Report was prepared with reference to internationally and domestically recognised standards and frameworks that were in alignment with the Group's previous ESG Reports. Explanation on significant differences from the previous reporting framework will be made correspondingly.

## 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 its integrity.

## Access to this Report

This ESG Report is released online only, which is available at the Group's website ([www.DimmiLife.com](http://www.DimmiLife.com)) and the Stock Exchange's website ([www.hkexnews.hk](http://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, all opinions and feedbacks from readers and stakeholders are welcomed and valued. If you are in doubt or have any recommendation about the 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”) is responsible for overseeing and bearing ultimate responsibility towards the Group’s ESG matters as the highest governance body. The Board has been actively engaging in identifying, assessing and managing ESG-related risks and opportunities through supervising and reviewing the effectiveness of the Group’s ESG policies. The Board also ensures the adequacy and effectiveness of the ESG risk management and internal control systems.

The Group has established an ESG working group comprising of professionals to efficiently achieve its ESG targets. The ESG working group is responsible for coordinating management approaches to various environmental and social issues related to the Group’s operations.

### ESG Management Approach and Strategy

#### Risk management

To formulate suitable business decisions in a world of uncertainties, the Group recognises the importance of having a Risk Management Plan (“RMP”). The Group believes that a robust risk management system provides it with competitive advantages and opportunities for value creation. Therefore, the Group proactively focuses on the control of its sustainability risks, including climate-related risks, by implementing the RMP.

The Board is responsible for identifying and assessing the risks based on economic, social, political and regulatory changes, as well as expectations from investors and operating markets. The Board will take necessary mitigations to ensure that the Group continues to operate sustainably and responsibly in line with its commitment.



In order to continuously oversee the Group's risk management and internal control systems, the Board has established and accredited an Audit Committee who is responsible for reviewing the effectiveness of the systems at least twice a year. Meanwhile, the management regularly reports to the Board and the Audit Committee on the risks and changes that the Group faces, and establishes internal control measures to control risks.

### Material ESG-related issues

To accurately evaluate, prioritise and manage the Group's material ESG-related issues, in addition to the internal review of risk management approaches and internal control systems by the Audit Committee, the Board receives information from engaging with both internal and external stakeholders via annual stakeholder engagement and materiality assessment processes. For more information on the Board's evaluation and prioritisation on the material ESG-related issues, please refer to the chapter **Stakeholder Engagement**.

### ESG-related goals and targets

The Board believes that the Group's major ESG issues are the environmental impacts associated with its business operations. In response to that, the Group has developed a series of environmental goals and targets that are based on its past environmental performance and nature of its business operations. To monitor the progress of these environmental targets, the Group engages external consultants to conduct an analysis of its environmental performance every year. The analysis is then summarised and submitted to the Board for review.

### III. Letter from the Board

Dear valued stakeholders,

On behalf of the Board, I am pleased to present to you our FY2022/2023 ESG Report, which highlights our progress and achievements in sustainability over the past year. As we continue to navigate the challenges brought on by the COVID-19 pandemic (the “pandemic”), we remain committed to creating value for our stakeholders while prioritising the health and safety of our employees.

In FY2022/2023, we remain committed to our sustainability efforts and will continue to focus on the ESG pillars. Having built a sound relationship with both our internal and external stakeholders, we have further strengthened our relationships with them and have engaged external consultants to conduct a materiality assessment to ensure that we are addressing the concerns and ideas of all stakeholders. We value their participation in the stakeholder engagement surveys which facilitates us in identifying ESG-related risks and opportunities, while facilitating the objective development on our action plans for better ESG management.

We are proud to announce that during the year, we expanded our business into the personal care industry in Mainland China, and we remain dedicated to ensuring that our products are developed and manufactured sustainably. We have implemented new measures to reduce our environmental impact, such as sourcing sustainable raw materials and optimising our operation processes to reduce waste.

In addition to our new business ventures, we remain committed to greening our operations and managing climate risks. We have implemented various initiatives to reduce our carbon footprint, such as reducing our energy consumption and raising environmental awareness of our staff. We also recognise the importance of managing climate risks and have conducted a climate risk assessment to identify potential risks and will develop strategies to mitigate them in time.

Meanwhile, we understand that a safe working environment is essential in our industry, and we place the safety of our employees as our top priority. We provide sufficient personal protective equipment and regular occupational health and safety training to minimise work-related injuries. We also value our employees as our most important assets, thus we provide internal and external training opportunities to support their professional development.

As a building service and personal care products provider, we reckon the material impact that our operations have on the environment, people and community, and we remain dedicated to improving our ESG performance. The Board is highly aware of these impacts and actively seeks to understand the Group’s current context to make informed decisions that support our sustainability goals.

Last but not least, we would like to express our deepest gratitude to our employees, business partners, and stakeholders for their continued support and contributions. We remain committed to our journey towards a more sustainable future and will continue to update our ESG goals and targets to improve our sustainability efforts and practices.

**Mr. Ge Zhang**

*Chairman*

Hong Kong, 28 July 2023

## IV. Stakeholder Engagement

The Group highly values stakeholders' opinions as they are influential to its business transformation. In order to address the needs and concerns of its stakeholders and respond proactively with concrete actions, the Group has been engaging in effective dialogues through a variety of communication channels with both internal and external stakeholders, as demonstrated below.

Stakeholders	Expectations and Concerns	Communication Channels
Government and regulators	<ul style="list-style-type: none"> <li>• Compliance with laws and regulations</li> <li>• Prevention of tax evasion</li> <li>• Support local social and economic development</li> <li>• Construction safety</li> <li>• Product safety</li> <li>• Anti-corruption</li> </ul>	<ul style="list-style-type: none"> <li>• Supervision on compliance</li> <li>• Routine reports and tax payments</li> <li>• On-site inspections</li> </ul>
Shareholders and investors	<ul style="list-style-type: none"> <li>• Investment returns</li> <li>• Corporate compliance</li> <li>• Information transparency and effective communication</li> </ul>	<ul style="list-style-type: none"> <li>• Publication of financial reports, announcements and circulars</li> <li>• General meetings</li> <li>• Email, telephone communication and corporate website</li> </ul>
Suppliers and business partners	<ul style="list-style-type: none"> <li>• Fair and open procurement</li> <li>• Sustainable supply chain</li> </ul>	<ul style="list-style-type: none"> <li>• Open tenders</li> <li>• Business meetings, supplier conferences, phone calls and on-site visits</li> <li>• Industry seminars and safety workshops</li> <li>• Email and circulars</li> </ul>
Customers	<ul style="list-style-type: none"> <li>• High-quality personal care products, construction projects and services</li> <li>• Performance of contracts</li> <li>• Operation with integrity</li> </ul>	<ul style="list-style-type: none"> <li>• Face-to-face communication with clients regularly</li> <li>• Perform contract assessment and progress control</li> </ul>
Employees	<ul style="list-style-type: none"> <li>• Employees' compensation and benefits</li> <li>• Career development</li> <li>• Occupational health and safety</li> </ul>	<ul style="list-style-type: none"> <li>• Training, seminars and team building activities</li> <li>• Regular performance reviews</li> <li>• Employee mailbox</li> </ul>
Communities and the public	<ul style="list-style-type: none"> <li>• Community involvement</li> <li>• Compliance with laws and regulations</li> <li>• Environmental protection awareness</li> <li>• Transparency and reliability</li> </ul>	<ul style="list-style-type: none"> <li>• Public welfare activities</li> <li>• Transparent disclosure in ESG Report and corporate website</li> </ul>

### Materiality Assessment

Depending on backgrounds and concerns, ESG risks and opportunities vary across industries. In order to identify and prioritise the main concerns and material ESG issues for the ESG report, the Group adopts a stepwise approach and performed an annual materiality assessment in identifying matters that may impact both the stakeholders and the Group’s operation performance.

The Group engaged its stakeholders in a materiality assessment conducted by a third-party agency to ensure the objectivity of the evaluation. This allows the Group to assess, identify and monitor risks and opportunities more effectively, thus facilitating the development on its actions plans for improving its ESG management.

#### Step 1: Stakeholder identification

The Group has identified key stakeholders based on their level of influence over the Group’s business objectives and the extent to which they are impacted by the Group’s activities. In particular, these stakeholders include both internal and external parties, such as general and managerial staff of the Group and its suppliers. The selected stakeholders were invited to share their views on the Group’s ESG issues regarding the Group’s business development and strategies.

#### Step 2: Internal impact assessment

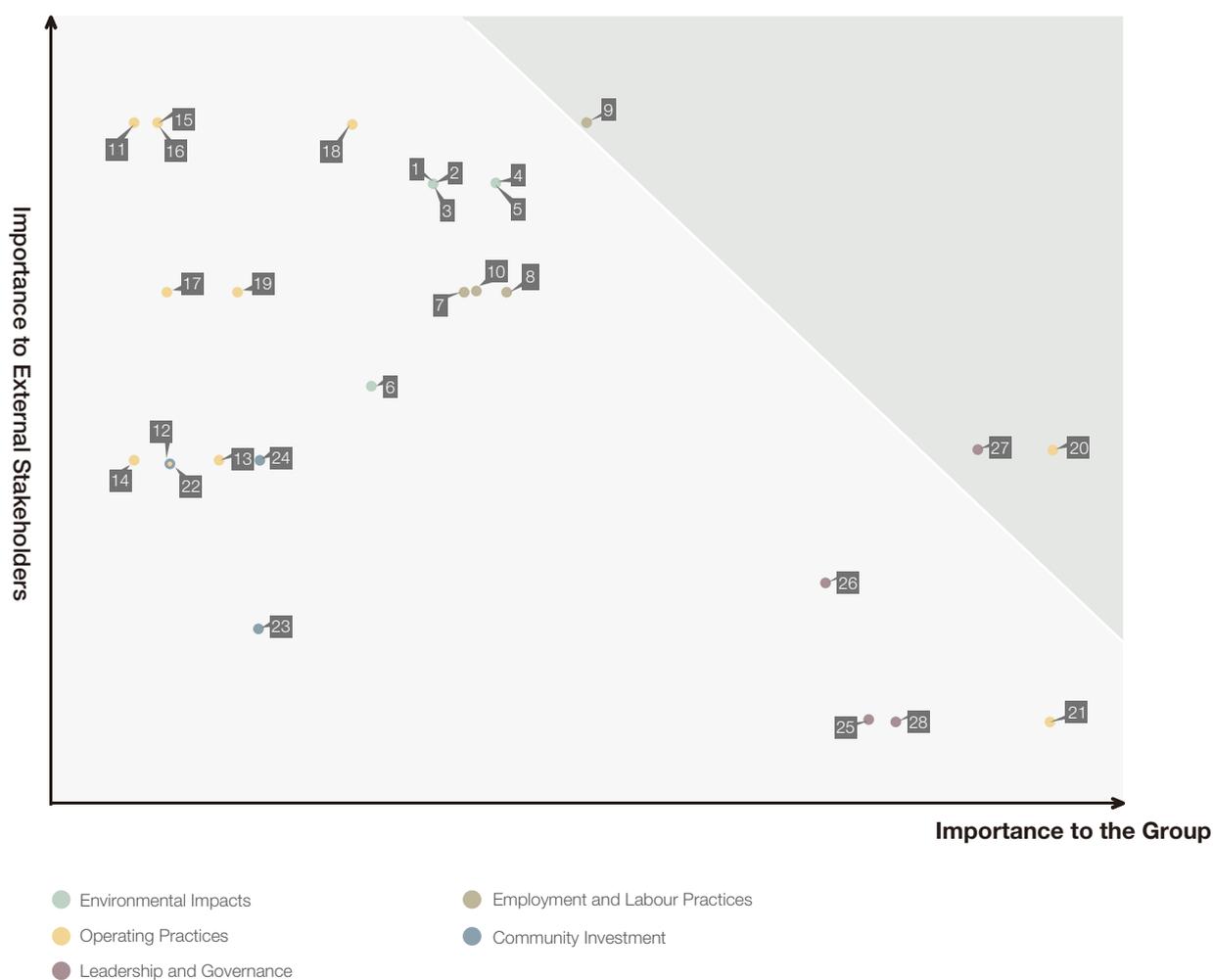
An internal impact assessment was performed to develop a list of 28 priority issues relevant to the Group’s development strategy, industry development trend, regulatory market requirements, as well as social responsibility disclosures standards and other factors. The priority issues were categorised into five main categories, including environmental impacts, employment and labour practices, operating practices, community investment, and leadership and governance.

<b>Environmental Impacts</b>	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
<b>Employment and Labour Practices</b>	7	Labour Practices	8	Employee Remuneration and Benefits	9	Occupational Health and Safety
	10	Employee Development and Training				
<b>Operating Practices</b>	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		
<b>Community Investment</b>	22	Participation in Philanthropy	23	Cultivation of Local Employment	24	Support of Local Economic Development
<b>Leadership and Governance</b>	25	Business Model Adaptation and Resilience to Environmental, Social, Political and Economic Risks and Opportunities	26	Management of the Legal and 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 express their views on the above list of ESG issues. In FY2022/2023, the Group further enhanced the methodology of the materiality assessment by applying weightings to the ratings of the ESG issues identified, based on the preference and concern of the engaged key stakeholders on the E, S and G pillar. As a result, the scores of the issues were analysed, prioritised and formulated into a materiality matrix as shown below.

#### Stakeholder Engagement Materiality Matrix



### Step 4: Validation and outcomes

According to the matrix above, “Occupational Health and Safety”, “Business Ethics and Anti-corruption” and “Critical Incident Risk Responsiveness” were identified as the most material ESG issues with the greatest significance to the Group’s business operations. After classifying, documenting and validating the suggestions and expectations received, the results were presented to the Board for review and deliberation. The final results will serve as a basis for the Group to continuously monitor and improve its progress in addressing the identified ESG issues, while a regular review with updates will be performed in the ESG Report.

### Supporting the Sustainable Development Goals (“SDGs”)

The United Nations has established a set of 17 SDGs aimed at achieving a sustainable world by 2030. The Group is committed to contributing to this global effort and minimising its potential impacts, both to prepare its business for a sustainable future and to align with the emerging policies and societal changes related to the SDGs.

While the Group recognises the equal importance of all 17 SDGs, it has taken a proactive approach to identify areas where it can maximise its contributions with reference to the SDG Compass. By doing so, the Group aims to make a meaningful and targeted impact towards achieving the SDGs, while aligning its business strategies with broader societal objectives.

## SDG 3: Good Health and Well-being

As a construction and engineering service provider in the Hong Kong property development industry, as well as the personal care products suppliers in the Mainland China, the Group places great importance on the health and safety of its people and customers. The Group strictly adheres to applicable laws and regulations and has implemented effective measures, including the Health and Safety Plan and regular safety training, to promote site safety awareness among workers. The Group values the well-being of its staff and provides basic care such as insurance, cool resting places, and adequate drinking water. The Group also maintains decent working conditions and aims to achieve a work-related injury rate of less than 17.5 per thousand workers, through enacting measures in preventing industrial accidents, occupational or communicable diseases.

Details regarding the respective measures can be found in **B.2. Health and Safety**.



## V. Environmental Sustainability

Environmental protection has gained global attention and the Group recognises the challenges associated with balancing economic development with environmental protection. In order to promote the harmonious coexistence of human development and nature, the Group is committed to developing green operating practices and respecting the ecological boundaries.

By prioritising environmental sustainability in its operations, the Group aims to minimise its negative impact on the environment, thus contributing to the global efforts to protect the Earth and 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 FY2022/2023. 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

During the year under review, the Group abided by the relevant environmental laws and regulations in its operating regions relating to air and 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)\*.

\* For identification purpose only

**Air Emissions**

Given its business nature, the daily operations of on-site machinery and vehicles for business affairs and transportation mainly contributed to the Group’s air emissions. In FY2022/2023, the Group’s air emissions decreased significantly mainly due to the reduction in the consumption of transportation fuels. To keep up with its good performance, the Group is committed to enhancing its employees’ awareness of air emission control through educational seminars and the implementation of internal policies. It has also implemented a number of measures to control and reduce emissions from motor vehicles. These measures include:

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

Meanwhile, the Group has specified measures for the construction sites to further manage its air emissions (including volatile organic compounds), such as:

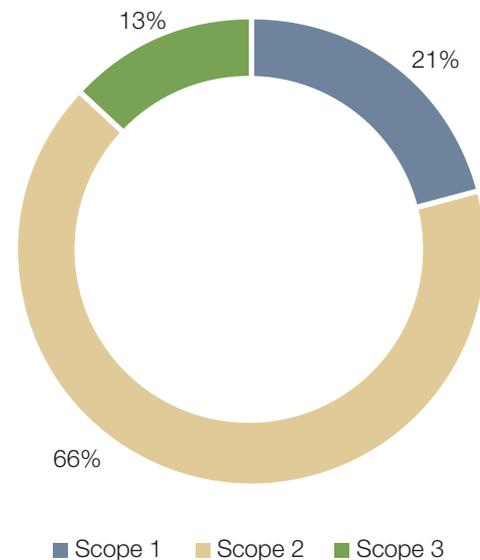
- Monitoring the use of vehicles and machinery on site to prevent spillages caused by leakage of fuel, lubrication or hydraulic system;
- Using wet vacuum or wash down methods to carry out cleaning of concrete and working areas to minimise dust; and
- Prohibiting the use of mechanical equipment with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

**GHG Emissions**

Understanding that the consumptions of fossil fuels and electricity are inevitable in supporting its daily operations, the Group is aware of its crucial role in GHG mitigation given its scope and influence.

In FY2022/2023, the Group’s Scope 1 emission decreased by about 60% given the declined usage of petrol and diesel, while Scope 2 emission rose drastically due to the inclusion of the new personal care products business segment which involves electricity consumption during production processes. Still, the Group’s total GHG emissions only increased slightly for 2% as compared to the previous year. Committed to conserving energy and reducing its GHG emissions, the Group has established and implemented a series of policies and actions, which will be further described in **A.2. Use of Resources**.

Distribution of the Group’s GHG Emissions in FY2022/2023



## Waste Management

In FY2022/2023, the Group did not generate any hazardous waste. The non-hazardous domestic and commercial waste increased due to the widened reporting scope, while the construction waste reduced by 35%. The Group has established guidelines to supervise and manage the disposal of solid waste and sewage in adherence to applicable laws and regulations.

### Solid waste

The Group's operations inevitably generate construction waste which requires proper handling. Therefore, a comprehensive Waste Management Plan is typically developed prior to the commencement of designated projects. This plan outlines the approaches and procedures for managing various types of waste from construction works. Additionally, arrangements for storage and waste reduction are established in accordance with the Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong). A monthly waste audit is conducted to check waste skips and other receptacles, thus monitor the amount of waste produced in order to ensure that sub-contractors comply with relevant regulations.

During the year under review, the Group treated and disposed of construction waste in accordance with relevant laws and standards, as well as following recommended industry practices. For instance, common user disposal containers were placed in both the construction and site establishment areas for collecting controlled waste (non-hazardous industrial or special waste), notices were posted to remind workers which materials can or cannot be disposed of through the common user disposal skips, and construction waste such as gravels were transported to designated landfills for proper disposal by qualified waste collectors. Also, in accordance with the Construction Waste Disposal Charging Scheme, the Group has billing accounts with the Environmental Protection Department to pay for the disposal of construction waste.

Meanwhile, the solid waste generated from the Group's offices was mainly domestic and commercial waste in FY2022/2023. Striving to achieve the target of reducing waste generated at source, the Group has implemented the following measures:

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

### Wastewater

In FY2022/2023, the Group's building business was the main source of construction sewage. Despite a relatively low volume of water consumption and discharge, the Group has implemented various procedures to prevent water table and public sewer pollution. On-site wastewater treatment facilities were established for sewage treatment to comply with the Water Pollution Control Ordinance (WPCO) license prior to discharging. Moreover, the Group strictly prohibits the storage of polluting sources such as chemicals, oils, solid wastes, etc. at the rainwater pipe network port, while also ensuring that the rainwater pipes are separated from sewage pipes to enable direct discharge of rainwater.

Furthermore, to manage on-site sewage effectively, the Group requires chemical waste to be stored in secured containers with covers to prevent the ingress of rainwater and other liquids. The storage areas are also protected with sufficient embankment capacity to contain any potential spills. In addition, trucks and heavy vehicles are not permitted to leave the site in wet and muddy conditions unless they undergo effective wheel washing in the designated washing bay. The washing bay is regularly maintained and the silt is disposed of at approved disposal sites on a regular basis.

Besides, licensed plumbers were engaged in treating domestic sewage at all construction sites in order to meet the requirements of temporary sanitary and water supply, while the domestic wastewater generated from the Group's offices was directly discharged into the buildings' sewage network and flushed through the municipal drainage systems. Understanding that the amount of wastewater discharged highly depends on the amount of water used, the Group has adopted a series of water-saving measures to improve its water usage and they will be further described in **A.2. Use of Resources**.

### Noise Management

Noise emissions from the Group mainly came from the operations of machinery and equipment during the construction process in FY2022/2023. In compliance with the Noise Control Ordinance (Cap. 400 of the Laws of Hong Kong), the Group only used specific equipment within permitted periods. Moreover, the Group has installed a number of noise-reducing facilities to mitigate the effect of noise on the surroundings, thus optimising and improving construction processes to reduce unnecessary knocking and cutting works. Prior to using any equipment, inspection and maintenance have to be conducted with reference to the permitted noise level. In case of any violation is identified, site staff and safety officers will implement immediate corrective actions to rectify the situation.

## A.2. Use of Resources

In FY2022/2023, the Group mainly consumed electricity, diesel, petrol, water, paper and various types of raw materials during its operations, while it did not consume any packaging materials due to its business nature.

### Energy

Aiming to contribute to the transformation towards a zero-carbon economy, the Group understands it is of paramount importance to improve energy efficiency thereby reducing energy-related emissions and demand for resources. As such, the Group has formulated and implemented the following practices to improve its environmental performance in daily operations:

#### Electricity

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

#### Other Liquid Fuels – Diesel & Petrol

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

In FY2022/2023, due to the new involvement of personal care products segment which requires large amount of electricity consumption, the Group's electricity consumption surged for about 40%. Still, under the effective implementation of its energy saving practices, both diesel and petrol consumptions declined significantly, thus leading to a fall in the Group's total energy consumption during the year under review. The Group remains committed to prioritising energy efficiency and resources conservation, thus it will continue to improve its operational energy efficiency and further optimising its resource management system to maintain its good progress.

## Water

The Group understands the importance of fresh water in sustaining healthy communities and natural ecosystems. It is also essential for cleaning and suppressing dust in the Group's construction sites. To promote responsible water usage, the Group has taken steps to encourage its construction sites to reuse wastewater and implemented the following measures at both its construction sites and offices to enhance overall water efficiency:

- Placing "Saving Water Resource" posters in prominent locations to encourage 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.

In FY2022/2023, 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 FY2022/2023. Incorporating sustainability into its operations, the Group has put great effort in adopting eco-friendly approaches highlighted below:

- Encouraging employees to reduce paper usage through duplex printing and reusing wastepaper;
- Embracing the concept of "paperless office" by adopting the use of electronic means for material sharing or internal administrative documents;
- Setting quota and password for printers to limit unnecessary printing or copying from 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, while the amount of consumption varies based on project scale and client preference. Nonetheless, the Group remains committed to actively managing its materials use and enhancing operational efficiency in the construction process. Meanwhile, the Group has been introducing alternative materials that are more environmentally friendly and persuading its clients to prioritise the use of green materials.

### A.3. The Environment and Natural Resources

At Dimmi, environmental sustainability is embedded in how it conducts business. Through the building and products it creates and the services it provides, the Group sees its responsibility to make the world better by influencing positive impacts to the communities where it operates. Having established ambitious goals to minimize its environmental footprint, the Group has carefully evaluated its impacts on the environmental and natural resources, and is pleased to report its continuous excellence in environmental compliance in FY2022/2023.

#### Green Operation

After conducting a thorough assessment of its impact on the environment and natural resources, the Group has identified that the generation and disposal of construction waste, noise emissions, and the use of raw materials have a relatively more significant impact on the Group's environmental performance. To address these concerns, the Group has implemented innovative and effective environmental measures in its daily operations to minimise its impacts on the environment. For instance, the Group has established environmental management systems (EMS) at its operational sites, which are in line with the requirements of the ISO 14001:2015, with which the Group has been certified since 2016.

#### Green Production

The Group is committed to promoting a green production concept that prioritises environmental sustainability in its operational activities. As part of this commitment, the Group has implemented measures to ensure that finished products meet the environmental protection requirements of the areas of sales. Thus, the Group has engaged a third-party organisation to conduct inspections and verify that its products meet the required standards. By entrusting these inspections to a third-party organisation, the Group can ensure that its products meet the applicable environmental protection standards, thereby promoting a more environmentally sustainable future.

#### Green Office

For its personal care business located in Mainland China, the Group reckons that it mainly consumes electricity, water and paper in its office operations. As such, the Group is dedicated to advocating for a green office culture and improving employee awareness of resource conservation. The office environment is designed to restrict air conditioning temperatures, reduce unnecessary lighting consumption, and prompt staff to turn off computer monitors when not in use. The company has also encouraged water conservation by posting water-saving labels in office spaces, restrooms, and tea rooms, thereby improving employee awareness of environmental protection and increasing participation in energy-saving activities.



Meanwhile, the Group encourages its staff to take green transport options, such as cycling or using public transportation, when commuting to and from work. Additionally, the Group has assigned the Administrative Department to supervise the consumption of stationary, water, and paper in its offices. Through careful monitoring and management, the Group is striving to reduce its environmental impact and promote the efficient use of resources. By adopting these green office principles, the Group can ultimately create a more sustainable workplace culture that values environmental responsibility.

### Targets and Actions

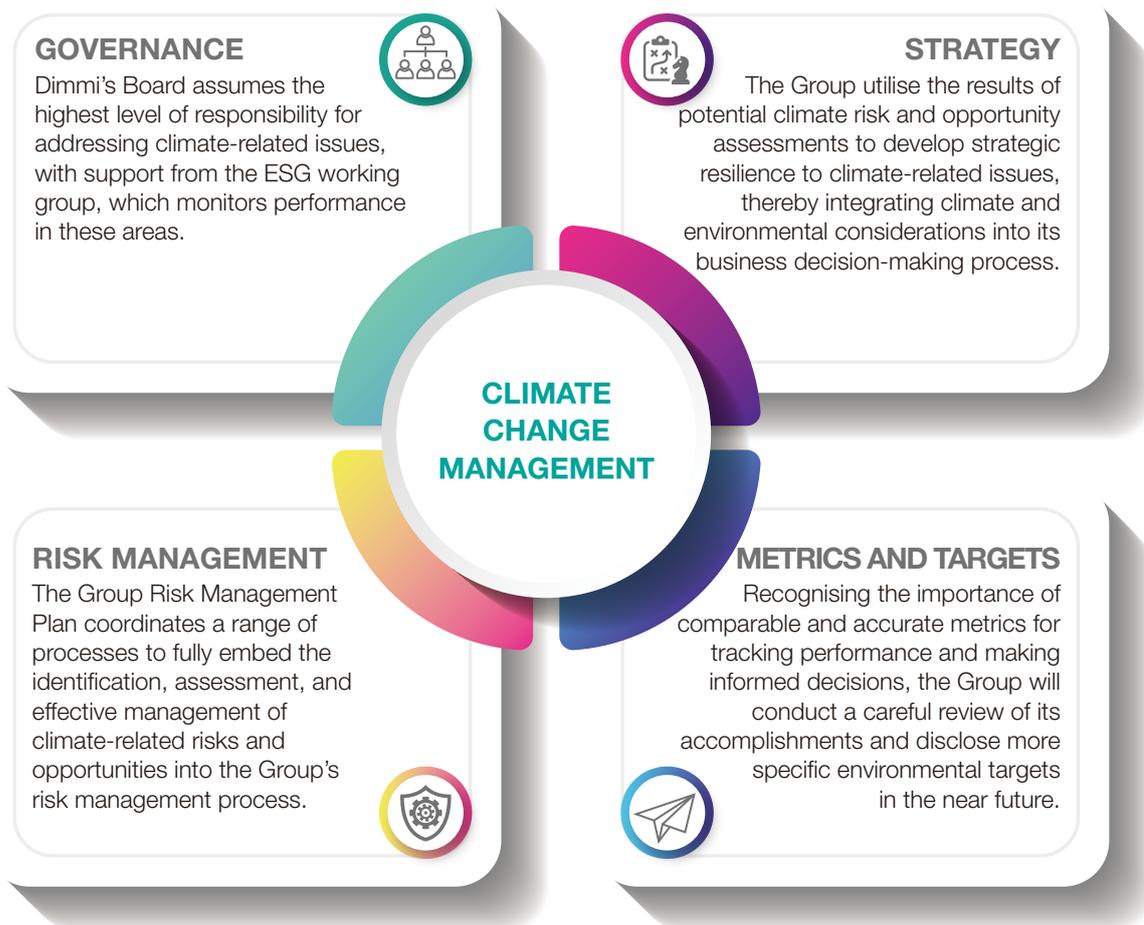
Under the global transition to a net-zero society, the Group understands its responsibility in contributing to a better future. While the Group’s operations do not cause significant impacts on the environment during the year under review, the Group is committed to setting up specific environmental targets in fulfilling the increasing demand and expectations from regulatory authorities and various stakeholders, as well as supporting 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	<p>Taking FY2022/2023 as the baseline year, the Group targets to maintain the intensity of air and GHG emissions in FY2023/2024 within the same scope at the same level.</p> <p>Its subsidiary in Mainland China further commits to reducing 10% of its current air and GHG emissions by FY2023/2024.</p>	<p>The Group will continue to monitor and review the emissions based on its scientific and standardised system, thus conducting regular maintenance on the machineries and replacing them by following local regulations.</p>
Solid Waste	<p>Taking FY2022/2023 as the baseline year, the Group targets to maintain the intensity of non-hazardous solid waste generated in FY2023/2024 within the same scope at the same level.</p> <p>Its subsidiary in Mainland China further commits to reducing 10% of its current solid waste disposal by FY2023/2024.</p>	<p>The Group will continue its commitment in following the “3R principles” and explore more environmentally friendly construction materials.</p>

Areas	Targets	Actions
Electricity	<p>Taking FY2022/2023 as the baseline year, the Group targets to maintain the intensity of electricity consumption in FY2023/2024 within the same scope at the same level.</p> <p>Its subsidiary in Mainland China further commits to reducing 5% of its current electricity consumption by FY2023/2024.</p>	<p>The Group will educate its employees on energy conservation to raise their environmental awareness in addition to electricity saving measures.</p>
Other Energy Resources	<p>Taking FY2022/2023 as the baseline year, the Group targets to maintain the intensity of diesel and petrol in FY2023/2024 within the same scope at the same level.</p> <p>Its subsidiary in Mainland China further commits to reducing 5% of its current energy consumption by FY2023/2024.</p>	<p>The Group will prioritise energy-efficient machines during procurement and explore electric powered alternatives to control fuel consumption.</p>
Water and Wastewater	<p>Taking FY2022/2023 as the baseline year, the Group targets to maintain the intensity of water consumption and wastewater discharge in FY2023/2024 within the same scope at the same level.</p> <p>Its subsidiary in Mainland China further commits to reducing 5% of its current water consumption and wastewater discharge by FY2023/2024.</p>	<p>Besides reusing wastewater at construction sites, the Group will continue with its current water-saving practices.</p>

### A.4. Climate Change

Given the growing global concern about climate change, it is essential for businesses to take appropriate actions and be transparent. The Group has been supporting the call of mitigating climate change and following the recommendations by the Task Force on Climate-related Financial Disclosures (“TCFD”), which helps it to identify, measure, and manage the potential impacts of climate change on business operations. In view of the Group’s business nature, it is prone to climate-related risks due to its reliance on natural resources and the physical infrastructure it builds. As such, it is committed to building climate resilience and systematically demonstrating how it is addressing the climate crisis. Although the Group is still at its preliminary stage in identifying climate risks, it has already identified several paths to address climate-related risks and opportunities. Going forward, the Group will continue to make progress in setting up suitable environmental targets.



Risk		Potential Impact
Acute Physical Risk	Increase in frequency of extreme weather events such as typhoons, storms and flood	– Threatening the stable operations in the construction sites and the safety of workers
		– Suspension of work and electricity due to extreme weather events leads to the delay in project completion may cause the Group extra operating costs
Chronic Physical Risk	Sea level rise and prolonged heat waves	– Imposing instability to the supply of raw materials and inducing the risk of delay to the Group’s project, harming the Group’s reputation, weakening clients’ confidence, and causing deterioration in its financial performance
		– Affecting the working conditions of the Group’s workplace and leading to higher operating costs for maintaining optimal temperature to protect workers’ health
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	– The demands for green building and green products are expected to increase, which may cost the Group more resources and investments in green innovations

### Opportunity

Early adaptation of sustainable building practices and exploration of new materials and technologies that reduce emissions and improve energy efficiency may enable the Group to position itself for long-term success in the competitive market.

While it is not anticipated that climate change will have a direct, significant impact on the Group’s operations, the Group is fully aware of the potential consequences and is taking steps to build up its resilience by optimising its daily operations. The Group is committed to taking action to manage any potential risks that may arise from climate change, and developing action plans for mitigation and adaptation measures in the near future.

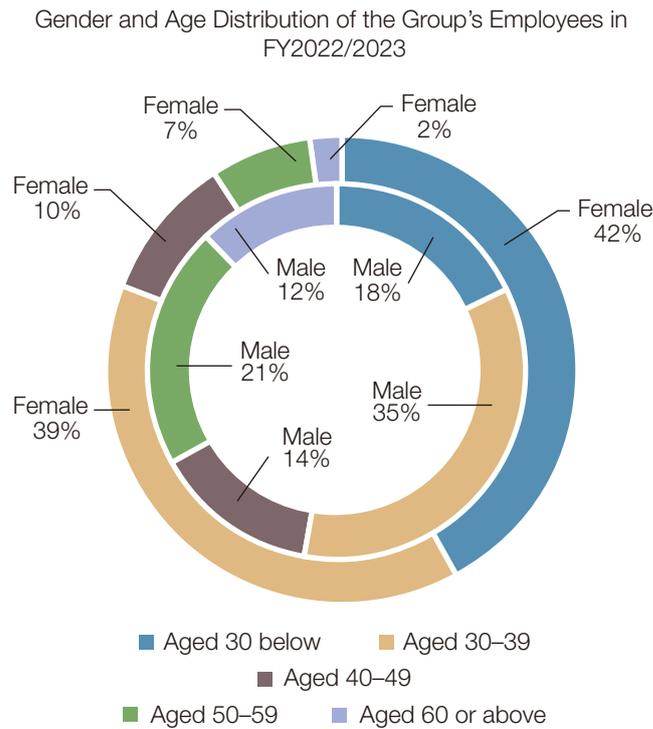
## VI. Social Sustainability

### Employment and Labour Practices

At Dimmi, talent is everything. With its core team comprising of individuals from diverse backgrounds, bringing with them a wealth of knowledge and expertise in industrial design, electronics, biotechnology and other fields, the Group views them as its most valuable assets and is committed to maintaining an equal, supportive and inclusive environment where all employees can continuously explore innovation and deeply engage with the global market, while feeling a sense of belonging and unity at the same time.

#### B.1. Employment

The Group treats its employees fairly, respects their opinions and responds to their needs. As of the end of FY2022/2023, there were a total of 98 full-time employees working for the Group with a male-to-female gender ratio of 58:42. Details on the employees’ age distribution and position type can be found in Table S3 in **Appendix I**.



### Law Compliance

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

In FY2022/2023, 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 containing detailed information on their entitlements and obligations during the probation period, remuneration, welfare, rest days and public holidays, rules and conditions on leave application, termination and dismissal as well as business ethics. Additionally, the Group follows applicable labour laws and signs individual labour contracts with each employee to safeguard their rights and interests.

\* For identification purpose only

### Recruitment and Promotion

The Group frequently reviews its remuneration policies to ensure that they remain competitive with market trends. To attract, motivate, and retain talented employees, the Group offers a comprehensive remuneration package that includes salary, discretionary bonuses, other cash allowances or subsidies, and Mandatory Provident Fund (MPF) contributions. Employees' salaries are determined based on their qualifications, positions, and seniority within the company. In addition, the Group provides internal promotion opportunities to current staff, with careful considerations given by the Human Resources Department and approval from respective supervisors.

### Compensation and Dismissal

Adhering to the principle of making all appointments, promotions, or terminations of recruitment contracts based on reasonable and lawful grounds, unfair or illegitimate dismissals are strictly prohibited by the Group. In cases where an employee's work performance is deemed unsatisfactory, the Group will provide verbal warnings before issuing a warning letter. In cases where an employee engages in serious violations of the Group's regulations, or engages in significant malpractice resulting in damage to the Group, the Group will conduct an investigation and terminate the employment relationship in accordance with relevant laws and regulations. In FY2022/2023, the turnover rate of the Group was approximately 57.1%. More information can be found in Table S4 in **Appendix I**.

### Working Hours and Rest Periods

The Group has established its policy based on local employment laws to determine appropriate working hours and rest periods for its employees. The Group actively monitors all employees' working hours and compensates those who work overtime with additional days off, subject to approval by their supervisors. While overtime working is generally discouraged, the Group recognises the need for flexibility in certain circumstances.

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

### Equal Opportunity and Anti-discrimination

Dedicated to fostering a harmonious and inclusive working environment, the Group has zero tolerance to any form of workplace discrimination, harassment, or vilification. In accordance with the Equal Opportunities Commission's Code of Practice and applicable laws and regulations, all training and promotion opportunities, dismissals and retirement policies are based solely on job-related factors, regardless of an employees' 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 welfare packages, aiming to foster a sense of belonging and team spirit among employees. The Group has established various channels for employees to express their concerns and opinions directly to the management, including filling out and submitting the “Staff Opinion Form” to the Administrative Department.

Furthermore, the Group used to organise annual dinners, regular gatherings and festival parties for employees to unwind and socialise with each other, as well as with suppliers and subcontractors who have been invited. In FY2022/2023, due to the restrictive measures and social distancing rules amid the pandemic, the Group only arranged a limited number of group-level entertaining activities.



In FY2022/2023, the Group held festive gatherings for its employees, providing them with delicious food such as cakes, fruits, and beverages. A big lucky draw was also arranged, with a variety of home appliances and snacks as gifts. To ensure that all employees could participate, online video calling was used to bring together employees from different operating locations and share the joyous moments of the celebration.



In FY2022/2023, the Group was in compliance with relevant laws and regulations in relation to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, welfare and other benefits that have a significant impact on the Group.

## B.2. Health and Safety

Regarding health and safety as an indispensable part of its business, 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 association with the Group's operations. Endorsed by its safety committee, a series of occupational health and safety policies have been formulated by the Group to provide guidance on preventing work-related hazards and associated risks.

### Law Compliance

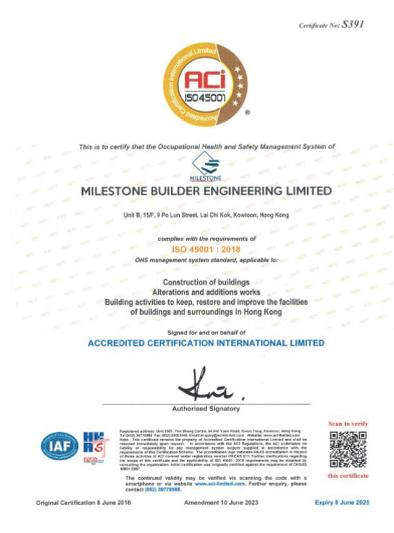
Striving to ensure the safety, cleanliness, and environmental friendliness of the workplace for all employees, the Group has implemented rigorous health and safety procedures as outlined in the "Health and Safety Plan", while complying with application laws and regulations in Hong Kong and Mainland China, 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\*.

In FY2022/2023, the Group was in compliance with the relevant laws and regulations in relation to providing a safe working environment and protecting the employees from occupational hazards that have a significant impact on the Group.

### Safety Policies

Since 2016, the Group has been certified for ISO 45001:2018, and as part of this certification, an occupational health and safety management system has been implemented to ensure the effective protection of workers both in the office and on construction sites.



\* For identification purpose only

To safeguard its 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, which are regularly checked to ensure they meet the safety standards as outlined in the “Health and Safety Plan”. Safety officers are responsible for overseeing and managing safety matters on construction sites, ensuring that safety standards are being followed by both the Group’s and the subcontractors’ employees, and promoting the implementation of safe operating procedures. Regular on-site safety meetings are held for each construction project where the project team reviews and monitors policy execution and compliance with safety standards. Additionally, to incentivise the adherence to safety principles, on-site staff and workers are eligible for discretionary bonuses if no summons are issued by government authorities for any breach of safety laws, rules, and regulations related to the construction project.



Besides, to prevent the spread of infectious diseases, the Group displays posters and banners at highly visible locations across all construction sites, which serve as reminders to workers to follow proper working procedures and maintain a clean and hygienic workplace.

In compliance with the Factories and Industrial Undertakings (Safety Management) Regulations (Chapter 59AF of the Laws of Hong Kong), the Group engages external experts to perform semi-annual safety audits and inspections of project sites. These audits assess the effectiveness, efficiency, and reliability of the Group’s safety management system, highlighting its strengths and weaknesses and making recommendations for improvement.

To ensure that subcontractors comply with the contractual requirements and the relevant laws and regulations, the Group mandates that all subcontractors adhere to internal control measures related to quality control, safety, and environmental compliance. A safety committee has been established to work with the project team, perform regular on-site inspections and hold meetings to facilitate compliance with relevant quality, safety and environmental requirements for all workers.



## Occupational Health and Safety Training

Achieving zero harm is a group-wise commitment to eliminate or mitigate health and safety hazards across the Group's operations, encompassing all of its people, regardless of their seniority or level of experience. To empower everyone to go beyond compliance and proactively work on an ongoing basis to create a safe and harm-free working environment for all, safety induction training is provided to all construction workers prior to commencement of work on-site. Regular seminars focused on safety for specific types of work are also organised and conducted to increase safety awareness among employees.



## Safety Targets

During the past three years including the year under review, the Group has put tremendous efforts in protecting its workers and has achieved zero work-related fatalities for three consecutive years. There was 1 staff suffering from work-related injuries with 51 lost days being recorded during the year under review, resulting an injury rate of 10.2 per thousand employees.

## Response to the Pandemic

In FY2022/2023, with the signs of relief as the world begins to recover from the pandemic, the global economy is showing signs of improvement, and many places including Hong Kong and Mainland China have gradually relaxed the restrictive measures that were put in place to curb the spread of the virus. Nevertheless, to support its employees and protect public health from the outset of the crisis, the Group has implemented specific precautionary measures to ensure a safe and hygienic working environment for all. These measures include:

- Requiring face masks to be worn on working sites;
- Conducting thermal screening at all entrances and recording the body temperatures of visitors;
- Providing alcohol-based hand sanitisers and cleaning facilities at construction sites;
- Regular disinfection of construction sites;
- Following the government's Compulsory Testing Direction and conducting regular nucleic acid testing; and
- Allowing remote working and flexible working hours for office staff.



### B.3. Development and Training

At Dimmi, the Group places a strong emphasis on employee training and development as it believes nourishing the growth of its people is mutually beneficial to the prosperity of the enterprise. The Group is committed to fostering a culture of continuous development so as to attract and retain the best talents in the competitive job market.

The Group actively encourages its employees to participate in job-related courses, seminars, and training programs in order to further their skills and knowledge, thus arranging various kinds of internal and external training courses for its employees including its internal occupational health and safety programmes, as well as the training courses held by external parties such as the Construction Industry Council and the Occupational Safety and Health Council. Besides, employees are encouraged to attend external training courses to enhance their performance and capabilities, thereby promoting their career development within the company. Eligible staff will be granted for examination leave and discretionary reimbursement of training fees.

During the year under review, the Group provided a total of 222 hours of training to 45 employees, covering 45.9% 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

Reckoning that an engaged and capable workforce is critical to its success, the Group respects human and labour rights, while strictly adhering to the requirements of the applicable laws and regulations in Hong Kong and Mainland China, including but not limited to the Employment Ordinance (Cap. 57 of the Laws of Hong Kong), the Prohibition on Child Labour under the Law of the People's Republic of China on the Protection of Minors\*, and the Labor Contract Law of the People's Republic of China\*.

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 Identity Card and Construction Industry Safety Training Certificate (Green Card) to ensure their legal employability before commencement of work. The Group keeps proper employment contracts and records that include details 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 responsible staff for the employment procedures may face disciplinary actions, as deemed necessary by the management team.

Besides, the Group does not use any unlawful or unfair means to restrict the employment relationship between the employees and the Group. Employees are free to terminate their employment with the Group by providing prior notice as stipulated in their employment contracts.

In FY2022/2023, 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 that have a significant impact on the Group during the year under review.

\* For identification purpose only

## Operating Practices

### B.5. Supply Chain Management

The Group works closely with a wide range of partners, including architects, designers, service providers, subcontractors and vendors. Striving to build a responsible, ethical and transparent supply chain, which positively impacts the world’s challenges, the Group has several initiatives underway that allow it to continuously assess and monitor social and environmental risks in its supply chain.

#### Supplier Engagement and Risk Management

In accordance with relevant laws and regulations, the Group has established and strictly adhered to its internal procurement system so as to ensure the stability and quality of its supply chain. The Group selects and maintains a list of qualified suppliers for the procurement and supply of raw materials, accessories, equipment, and production services. The system requires regular evaluation and audits of key suppliers, covering a wide range of aspects and standards, including but not limited to professional qualification, service/product quality, business reputation, financial status, integrity and corporate social responsibility. Additionally, supply chain management has already been included in the risk assessment process, and contingency plans have been developed in advance to address any possible supply chain issues.



During the cooperation process, the Group conducts random and unannounced inspections on suppliers from time to time. Additionally, comprehensive assessments are conducted every quarter, taking into account factors such as product production status, delivery status, and cooperation status of suppliers. Based on the evaluation results, the Group will implement processing methods such as increasing its orders or eliminating the corresponding suppliers.

Striving to identify and address any potential environmental and social risks along its value chain, the Group conducts environmental and social risk due diligence for its suppliers. The Group's procurement team performs background checks on its suppliers and subcontractors, who are required to uphold the law as well as the Group's standards, with reference to the specified standards and expectations in respect of environmental compliance and labour practices. Suppliers are also required to have obtained the corresponding certification such as ISO 14001 Environmental Management System certification, Business Social Compliance Initiative (BSCI Certification) and Supplier Ethical Data Exchange (SEDEX Certification). The Group reviews and ensures the status of their certification once a year and update the list of approved subcontractors and suppliers accordingly on a regular basis.

To facilitate the smooth collaboration with its suppliers and subcontractors, the Group frequently communicates with its suppliers through telephone calls, WhatsApp messages and emails to collect their opinions and share thoughts. In FY2022/2023, the Group did not encounter any delays or issues regarding the timely supplies of materials or services, with 100% of its suppliers and subcontractors being stably engaged with the Group.

### Local and Green Procurement

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

In order to reduce the Group's footprint and strive for circular solutions, the Group prioritise local procurement to reduce the carbon milage during transportation. During the year under review, the Group's suppliers are located in Hong Kong and Mainland China. Furthermore, since the selection of materials highly depends on the preference of the customers, the Group actively searches for alternative materials produced in an environmentally friendly manner and encourages its clients to adopt "greener" materials.

In FY2022/2023, the Group had a total of 191 key suppliers with 80 located in Mainland China and 111 located in Hong Kong. The Group's procurement team is responsible for implementing and monitoring the effectiveness of the aforementioned supplier engagement and supply chain risk management practices which are applied to 42% of its key suppliers. Meanwhile, approximately 50% of the Group's key suppliers were covered by the Group's green procurement consideration.

## B.6. Product Responsibility

The Group has always aspired to do the right thing with its customers by earning their trust through providing quality products and services. In FY2022/2023, the Group expanded its business operations with the newly launched personal care business segment in Mainland China, which further pushed the Group in devoting itself in enhancing its product responsibility.

### Law Compliance

In FY2022/2023, the Group was in compliance with the material and relevant laws and regulations regarding health and safety, advertising, labelling and privacy matters of its 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\*;
- Supervision and Administration Measures on Production and Operation of Cosmetics\*; and
- Regulations on Cosmetics Labelling Management\*.

Meanwhile, due to 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, and therefore will not be discussed in the ESG Report.

\* For identification purpose only

### Quality Management – Construction

The Group and its subcontractors are fully liable for all work completed by itself. To control the progress of construction projects, project managers are assigned to ensure timely delivery of services in adherence to project specifications, and are responsible for closely monitoring the progress of each project to ensure that the Group's services (i) fulfil the customer's requirements, (ii) meet the deadlines and budget stipulated in the contract, and (iii) comply with relevant laws and regulations. Moreover, project managers are responsible for conducting on-site inspections and supervising regularly, following the guidelines of the Quality Management Systems Standard (ISO 9001:2015), which the Group has been certified for since 2014.



### Quality Management – Personal Care

At Dimmi, nothing is more important than ensuring its products are safe for customers. As such, continually improving its product quality assurance with regards to the Quality Management Systems, as well as conducting regular quality inspections during production remain the core focus for the Group. In the event of a product quality violation that infringes on laws and regulations, or poses a risk to the personal and property safety of consumers, the Group will initiate a recall process for the product. Consumers will be notified individually according to the corresponding requirements, the product will be recalled, and the consumers' losses will be compensated accordingly. In FY2022/2023, the Group did not have any products subject to recalls for safety and health reasons.

### Materials and Consumables

Reckoning that to make products of superior value and performance, high quality and safe raw materials are required, the Group has implemented rigorous procedures to monitor the quality of incoming materials and consumables used in various projects and productions. The procurement staff ensures that all materials are sourced from approved suppliers. For construction materials, the list of materials is submitted to project architects for approval. On-site supervisors are responsible for conducting inspections and sampling tests to ensure that the correct quantities, types, grades, and sizes of materials are received and any defects are identified in a timely manner.

In order to improve the traceability of its supply chain, the Group maintains a comprehensive record of the origins of materials and the areas where they will be utilised. This record enables the Group to identify the root causes of any issues with supplied materials or finished products and take appropriate actions to address them.

In FY2022/2023, the Group complied with relevant material laws and regulations, and did not receive any fines or penalties that had a significant and adverse impact on its business operations with regard to product responsibility.

### Complaint Handling

Valuing customers' opinions, the Group has established effective communication channels with its clients and their representatives. For medium to large-sized construction projects, the architects representing the clients are engaged in regular meetings at early stages to ensure that the quality of the Group's services and products meets their requirements. For personal care businesses, the Group has established a customer service center with specialised personnel to handle potential complaints. Additionally, the Group periodically conducts various training sessions for customer service personnel to ensure they are well equipped to promptly respond to product after-sales service issues thereby preventing complaints from arising.

If the Group receives any complaints, it will immediately initiate an investigation to assess the nature of the complaint and associated issues. Appropriate follow-up actions will be taken once the complaint is substantiated, while the Group takes feedback and complaints as a reference for its future improvement. During the year under review, the Group did not receive any substantial complaints regarding its projects, products and services.

### Privacy Protection

In FY2022/2023, aiming to maintain a high level of security and privacy protection for personal data, 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\*.

Attaching great importance to personal data security, the Group has implemented internal measures, including the Confidentiality Guideline, to regulate the handling, dissemination, and use of sensitive or personally identifiable information, thereby protecting the rights of its clients, internal employees, external business partners, and suppliers. The Group only collects appropriate personal data that is relevant and necessary for its business. Unless otherwise required by law or the customer is notified in advance, related information will not be transferred or disclosed to unrelated third-party entities or individuals without the customer's consent. In addition, the Group prevents unauthorised access to customer or personal data through an internal approval process. Any breach of the Confidentiality Guideline may result in disciplinary action, up to and including termination of employment.

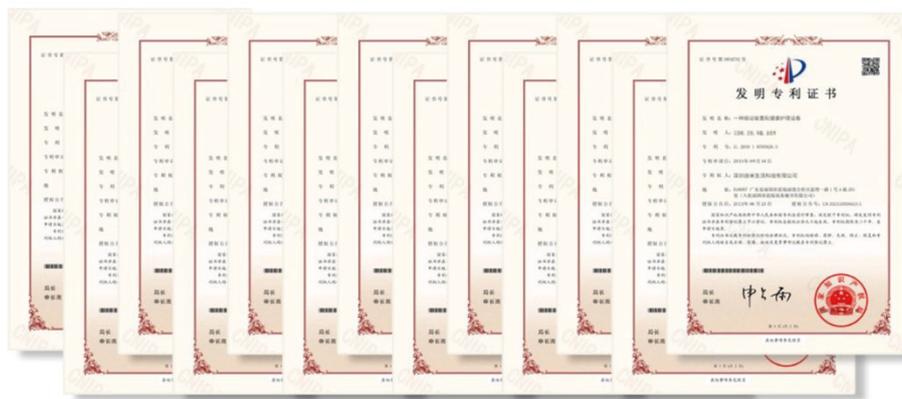
\* For identification purpose only

During the year under review, to ensure effective implementation and monitoring of the Group's internal policy, the Group engaged an external professional information technology agency to handle confidential and privacy-related issues. In FY2022/2023, the Group did not receive any substantial complaints regarding data leakage or personal privacy breaches.

### Intellectual Property Rights

The Group respects intellectual property ("IP") rights, and requires its employees to comply with applicable legal requirements including the Tort Law of the People's Republic of China\*. As an enterprise with a significant number of IP, the Group is committed to upholding and safeguarding those rights, and opposes any form of infringement, thus implementing comprehensive company policies, systems, and procedures to ensure strict adherence to these principles.

Valuing its own innovation and independent research and development, the Group has acquired several invention patents in the field of personal care during the year under review, which enable this business of the Group to facilitate industrial upgrading and technological transformation, leading to the creation of more innovative products and services for its consumers.



\* For identification purpose only

## B.7. Anti-corruption

Reckoning that a reputation of trust and integrity is built over time, earned every day and provides lasting value for its stakeholders, the Group strives to promote a work environment of integrity, confidence and trust by establishing its internal policies on anti-corruption management, which are clearly stated in the Staff Handbook. All staff members are expected to understand and comply with its internal anti-corruption policies. In FY2022/2023, 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 FY2022/2023, the Group did not hold any physical seminars or trainings related to anti-corruption due to the social distancing rules under the pandemic prevention and control requirements.

### Operating with Integrity

The Group believes that conducting business with integrity is critical to its success as a sustainable and responsible business group, thus it has zero tolerance to any forms of corruption, bribery, extortion, money-laundering or other fraudulent activities in the tendering process, procurement and sub-contracting of any construction project. The Group has policies and procedures in place to monitor and report on related issues, preventing and actively managing possible violations. For instance, the "Notice of Prevention of Bribery" has been set up and clearly listed in the Staff Handbook to ensure all employees are aware of the importance of upholding the values and delivering service with honesty. The Human Resources Department also regularly send reminders to all workers on how to deal with conflict of interests, treats of parties and gifts during festivals.

Adhering to its corporate culture of honesty and integrity, the Group's employees or associated persons are not permitted to offer or accept advantages for the purpose of influencing business decisions, which include money, gifts, loans, commissions, offices, contracts, services or favours. To prevent misconduct, all forms of gifts, entertainment, advantages received from customers, suppliers or any parties conducting business with the Group must be reported to the management.

To avoid the perception of improper conduct, the Group's employees shall not offer bribes or similar advantages to any person or company in order to obtain or retain business, or to acquire confidential business information, or to seek for any other return of personal advantages. The Group's anti-corruption mechanism also covers parties along its supply chain with clear requirements for its major business partners.

\* For identification purpose only

## Whistle-blowing policy

The Group is committed to creating an ethical working environment that fosters open communication and supports employees in reporting potential violation of the Group's policies or the law. Employees, individuals in the Group's operations or extended supply chain can report violations, inappropriate or illegal behaviour to the Administrative Department or the Management of the Group with protection against retaliation and reprisals. All reports will be handled in confidentiality with appropriate actions taken based on the proper investigation findings so as to reduce the likelihood of incidents occurring and increasing willingness to proactively raise concerns. Employees suspected of wrongdoing will be subject to a maximum of 14 days of unpaid suspension during the investigation. If a breach of the Group's policies or any legal regulations is verified, disciplinary procedures will be initiated. In situations where criminal activity is suspected, the Group's management will make a report to the appropriate regulatory or law enforcement agency as needed, and the employee's contract will be terminated if found guilty of criminal conduct.

Attributed by the effective implementation of the aforementioned policies and monitoring by the Administrative Department, during the year under review, there was zero concluded legal cases regarding corrupt practices brought against the Group or its employees.

## Community

### B.8. Community Investment

As an enterprise committed to being a force for good and a force for growth, the Group believes it has a responsibility to give back to the local communities where it operates. Although the Group did not make any charitable or other donations during the year under review, helping communities remains one of its citizenship priorities and rooted in its business purpose. As such, to promote the inheritance of positive legacy and the idea of pay-it-forward, the Group has been supporting the "Organ Donation Promotion Charter" through being a signatory and participating in promotional activities on organ donation.



Additionally, the Group has been dedicated to preserving cultural heritage and conserving historic landmarks. As an active participant in the building and construction sector, the Group recognises the significance of safeguarding the historical value for the society. Its 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 amount of efforts in contributing to the protection of local culture while complying with all government regulations. Meanwhile, the Group has also been collaborating with community groups to provide necessary support for heritage conservation.



Besides, striving to create a prosperous community together with the local citizens, the Group has been sparing no effort in participating in community building activities through encouraging its employees to participate in various social activities and volunteer activities in the local communities, while it also regularly arranges its employees to participate in fire drills and first aid drills so as to construct a secure community together hand in hand in the local citizens.

## VII. Appendix I – Performance Table

Table E1. The Group's Total Emissions by Category in FY2022/2023 and FY2021/2022<sup>10, 11</sup>

Emission Category	Key Performance Indicator (KPI)	Unit	FY2022/2023		FY2021/2022		Variation
			Amount	Intensity <sup>1</sup> (Unit/ HK\$ million)	Amount <sup>2</sup>	Intensity <sup>2</sup> (Unit/ HK\$ million)	
<b>Air Emissions<sup>3</sup></b>	SO <sub>x</sub>	kg	0.1	9.2 x 10 <sup>-4</sup>	0.2	2.0 x 10 <sup>-3</sup>	↓
	NO <sub>x</sub>	kg	27.2	0.2	49.6	0.4	↓
	PM	kg	2.5	2.3 x 10 <sup>-2</sup>	4.5	3.7 x 10 <sup>-2</sup>	↓
<b>GHG Emissions</b>	Scope 1 (Direct Emissions) <sup>4</sup>	tonnes of CO <sub>2</sub> e	17.4	0.2	42.9	0.4	↓
	Scope 2 (Energy Indirect Emissions) <sup>5</sup>	tonnes of CO <sub>2</sub> e	55.3	0.5	29.5	0.2	↑
	Scope 3 (Other Indirect Emissions) <sup>6</sup>	tonnes of CO <sub>2</sub> e	10.6	0.1	9.3	0.1	↑
	Total (Scope 1, 2 & 3)	tonnes of CO <sub>2</sub> e	83.3	0.8	81.7	0.7	↑
<b>Non-hazardous Waste</b>	Domestic & Commercial Waste <sup>7</sup>	tonnes	8.0	0.1	1.2	9.6 x 10 <sup>-3</sup>	↑
	Construction Waste <sup>8</sup>	tonnes	1,412.0	12.9	2,157.8	17.9	↓
	Wastewater <sup>9</sup>	m <sup>3</sup>	33.0	0.3	88.0	0.7	↓

## Notes:

- Intensity for FY2022/2023 was calculated by dividing the amount of air, GHG and other emissions respectively by the Group's revenue of HK\$109.3 million in FY2022/2023;
- The amount and intensity in FY2021/2022 were extracted from the data in the ESG Report FY2021/2022 of the Group;
- The Group's air emissions only included the air pollutants from fuel consumption of motor vehicles;
- The Group's Scope 1 (Direct Emissions) included only the emissions arose from the consumption of liquid fuels in motor vehicles during operations;
- The Group's Scope 2 (Energy Indirect Emissions) included only the emissions arose from electricity consumption;
- 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;
- The amount of domestic and commercial waste for FY2022/2023 was recorded, measured and estimated in a more comprehensive way that incorporated all office operations of the Group in Hong Kong and Mainland China;
- The construction wastes included all solid waste from all construction sites of the Group's projects in Hong Kong during the year under review;
- The total amount of wastewater generated by the Group was primarily based on the direct measurement as well as appropriate estimations assuming 100% of the fresh water consumed by the Group will enter the sewage system in areas where an accurate recording of the amount of wastewater was hard to obtain. Meanwhile, 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 in FY2022/2023 only covered office operations;
- The reporting boundary in FY2022/2023 was extended as there was new business segment launched in Mainland China, which non-full year data was included and may potentially cause material differences in environmental performances of the Group across years, thus yearly comparison cannot be made directly; and
- 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.

**Table E2. The Group's Total Resource Consumption in FY2022/2023 and FY2021/2022<sup>5, 6</sup>**

Use of Resources	Key Performance Indicator (KPI)	Unit	FY2022/2023		FY2021/2022		Variation
			Amount	Intensity <sup>1</sup> (Unit/ HK\$ million)	Amount <sup>2</sup>	Intensity <sup>2</sup> (Unit/ HK\$ million)	
<b>Energy</b>	Electricity	kWh'000	112.3	1.0	79.8	0.7	↑
	Diesel	kWh'000	25.2	0.2	42.9	0.4	↓
	Gasoline	kWh'000	41.1	0.4	117.8	1.0	↓
	<b>Total</b>	kWh'000	178.6	1.6	240.6	2.0	↓
<b>Water<sup>3</sup></b>		m <sup>3</sup>	268.0	2.5	88.0	0.7	↑
<b>Paper</b>		kg	1,045.0	9.6	1,925.0	16.0	↓
<b>Raw materials<sup>4</sup></b>	Plastic (Building services)	HK\$	4,753.0	-	1,519.0	-	-
	Plastic (Personal care products)	tonnes	2.0	-	-	-	-
	Concrete	m <sup>3</sup>	656.4	-	773.5	-	-
	Wood	HK\$	235,645.0	-	99,688.0	-	-
	Steel	HK\$	155,785.0	-	132,136.2	-	-
	Stainless steel	HK\$	133,751.0	-	46,138.7	-	-
	Others	HK\$	2,360.0	-	-	-	-

Notes:

- Intensity for FY2022/2023 was calculated by dividing the amount of resources that the Group consumed in FY2022/2023 by the Group's revenue of HK\$109.3 million in FY2022/2023;
- The amount and intensity in FY2021/2022 were extracted from the data in the ESG Report FY2021/2022 of the Group;
- 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 FY2022/2023 only covered office operations;
- The amount of construction materials consumed in FY2022/2023 was mainly consolidated in terms of monetary unit due to their diversified nature;
- The reporting boundary in FY2022/2023 was extended as there was new business segment launched in Mainland China, which non-full year data was included and may potentially cause material differences in environmental performances of the Group across years, thus yearly comparison cannot be made directly; and
- 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.

Table S3. Number of Employees by Age Group, Gender, Employment Type, Position Type, Geographical Locations of The Group in FY2022/2023<sup>1</sup>

Unit: Number of employees						
Gender	Age group					Total
	Aged under 30	Aged between 30 and 39	Aged between 40 and 49	Aged between 50 and 59	Aged 60 or above	
Male	10	20	8	12	7	57
Female	17	16	4	3	1	41
<b>Total</b>	27	36	12	15	8	98

Unit: Number of employees				
Gender	Position Type			Total
	General staff	Middle managerial level	Senior managerial level and directors	
Male	47	8	2	57
Female	34	7	0	41
<b>Total</b>	81	15	2	98

Employment type		
Full time	Part time	Total
92	6	98

Geographical location	
Locations	Number of employees
Hong Kong	45
Mainland China	53
<b>Total</b>	98

Note:

- 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 its 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 FY2022/2023<sup>1</sup>**

Unit: Number of employees						
Gender	Age group					Total
	Aged under 30	Aged between 30 to 39	Aged between 40 and 49	Aged between 50 and 59	Aged 60 or above	
Male	19	14	2	1	4	40
Employee turnover rate	190.0%	70.0%	25.0%	8.3%	57.1%	70.2%
Female	10	3	1	2	0	16
Employee turnover rate	58.8%	18.8%	25.0%	66.7%	0.0%	39.0%
<b>Total</b>	29	17	3	3	4	56
<b>Total employee turnover rate</b>	107.4%	47.2%	25.0%	20.0%	50.0%	57.1%

Locations	Geographical locations	
	Employee turnover	Employee turnover rate
Hong Kong	20	44.4%
Mainland China	36	67.9%

Note:

- 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 its employees. Turnover rate was calculated by dividing the number of employees who resigned in FY2022/2023 by the number of employees in FY2022/2023, within the reporting boundary. 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 Type in FY2022/2023<sup>1</sup>**

<b>Total number of employees trained</b>	45
<b>Total number of employees in FY2022/2023</b>	98
<b>% of employees trained</b>	45.9%

Gender	General staff	Position Type		Total
		Middle managerial level	Senior managerial level and directors	
Male	27	6	0	33
% of employees trained	60.0%	13.3%	0.0%	73.3%
Female	10	2	0	12
% of employees trained	22.2%	4.4%	0.0%	26.7%
<b>Total</b>	37	8	0	
<b>% of employees trained</b>	82.2%	17.8%	0.0%	

Note:

- 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 FY2022/2023. 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 Type in FY2022/2023<sup>1</sup>**

Gender	General staff	Position Type		Total
		Middle managerial level	Senior managerial level and directors	
Male	150	36	0	186
Average training hours	3.2	4.5	0	3.3
Female	20	16	0	36
Average training hours	0.6	2.3	0	0.9
<b>Total</b>	170	52	0	222
<b>Average training hours</b>	2.1	3.5	0	2.3

Note:

- 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 – HKEX ESG Reporting Guide Index

### HKEx ESG Reporting Guide Index

Aspects	ESG Indicators	Description	Section	Page
<b>A. Environmental</b>				
<b>A1: Emissions</b>	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 <sub>x</sub> , SO <sub>x</sub> , 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	39
	KPI 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	39
	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

Aspects	ESG Indicators	Description	Section	Page
	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	39
	KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Environmental Sustainability – The Environment and Natural Resources	18
	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, 18
<b>A2: Use of Resources</b>	General Disclosure	<p>Policies on the efficient use of resources, including energy, water and other raw materials.</p> <p>Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.</p>	Environmental Sustainability – Use of Resources	15
	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	40
	KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Appendix I – Performance Table	40
	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
<b>A3: The Environment and Natural Resources</b>	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	17–19
<b>A4: Climate Change</b>	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>B. Social</b>				
<b>Employment and Labour Practices</b>				
<b>B1: Employment</b>	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 part-time), age group and geographical region.	Appendix I – Performance Table	41
	KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Appendix I – Performance Table	42
<b>B2: Health and Safety</b>	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	28
	KPI B2.2	Lost days due to work injury.	Social Sustainability – Health and Safety – Safety Targets	28

Aspects	ESG Indicators	Description	Section	Page
	KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Social Sustainability – Health and Safety	26–28
<b>B3: Development and Training</b>	General Disclosure	<p>Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.</p> <p>Note: Training refers to vocational training. It may include internal and external courses paid by the employer.</p>	Social Sustainability – Development and Training	29
	KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Appendix I – Performance Table	43
	KPI B3.2	The average training hours completed per employee by gender and employee category.	Appendix I – Performance Table	43
<b>B4: Labour Standards</b>	General Disclosure	<p>Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.</p>	Social Sustainability – Labour Standards	29
	KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Social Sustainability – Labour Standards	29
	KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Social Sustainability – Labour Standards	29

Aspects	ESG Indicators	Description	Section	Page
<b>Operating Practices</b>				
<b>B5: Supply Chain Management</b>	General Disclosure	Policies on managing environmental and social risks of the supply chain.	Social Sustainability – Supply Chain Management	30
	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	30–31
	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
	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	31

Aspects	ESG Indicators	Description	Section	Page
<b>B6: Product Responsibility</b>	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	32
	KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Social Sustainability – Product Responsibility	33
	KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Social Sustainability – Product Responsibility – Quality Management	34
	KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Social Sustainability – Product Responsibility	35
	KPI B6.4	Description of quality assurance process and recall procedures.	Social Sustainability – Product Responsibility – Quality Management	33–34
	KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Social Sustainability – Product Responsibility – Privacy Protection	34–35

Aspects	ESG Indicators	Description	Section	Page
<b>B7: Anti-corruption</b>	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	36
	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	37
	KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Social Sustainability – Anti-corruption	36–37
	KPI B7.3	Description of anti-corruption training provided to directors and staff.	Social Sustainability – Anti-corruption	36
<b>Community</b>				
<b>B8: Community Investment</b>	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	37–38
	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



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