



FUTURE DATA GROUP LIMITED

未來數據集團有限公司

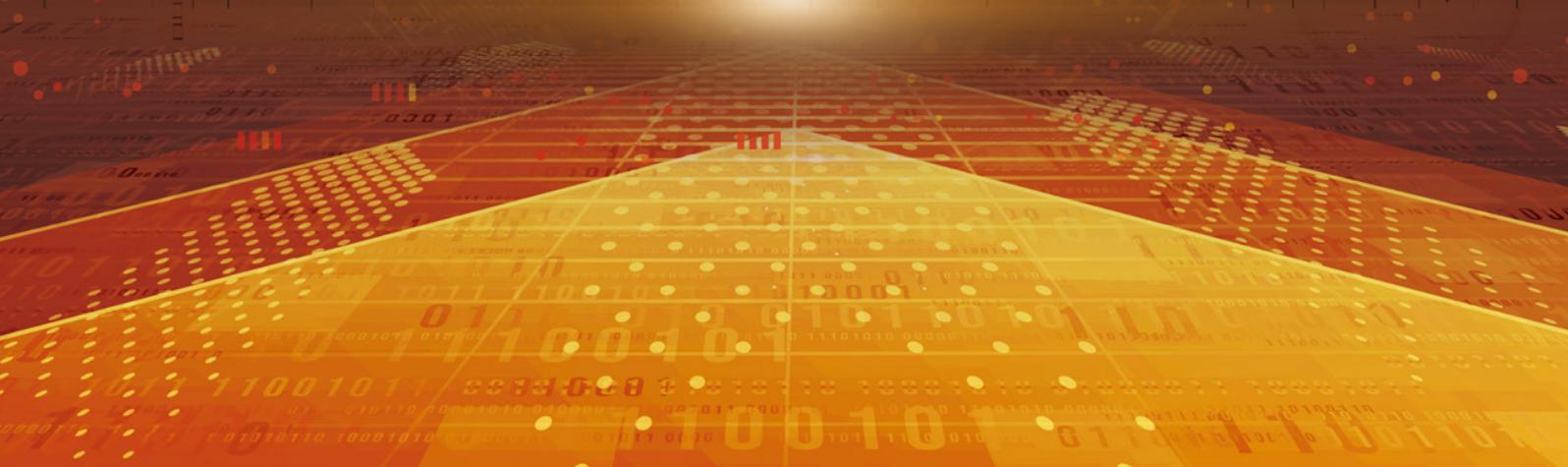
(Incorporated in the Cayman Islands with limited liability)

STOCK CODE: 8229



2023

Environmental, Social and Governance Report



PREAMBLE

Future Data Group Limited (the “Company”), together with its subsidiaries (collectively referred to as the “Group”), the Group is engaged in provision of (i) integration of systems with network connectivity, cloud computing and security elements; (ii) maintenance services; and (iii) cyber security services in Korea and Hong Kong. This report summarises segments of the Group’s business practices for the Environmental, Social and Governance (“ESG”) report and its relevant implemented policies and strategies in relation to the Group’s operational practices and environmental protection. Both English and Chinese versions of this report are available on Company website at www.futuredatagroup.com. If there is any conflict or inconsistency, the English version shall prevail.

REPORTING SCOPE AND STANDARDS

Prepared in accordance with the “Environmental, Social and Governance Reporting Guide” (“ESG Guide”) as set out in Appendix C2 (formerly known as Appendix 20) of the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (the “HKEx”), this ESG report provides an annual update of the Group’s ESG performance for the period from 1 January 2023 to 31 December 2023 (the “Reporting Period”), which covers our operations in Korea and Hong Kong.

The Group attaches great importance to materiality, quantitative balance and consistency during the preparation of the ESG report. The Group has applied these reporting principles in the ESG Guide as the following:

Materiality: Materiality assessment was conducted to identify material issues during the Reporting Period, thereby adopting the confirmed material issues as the focus for the preparation of the ESG report. The materiality of issues was reviewed and confirmed by the board of Directors (the “Board”) and the ESG task force.

Quantitative: The standards and methodologies used in calculation of relevant data in the ESG report, as well as the applicable assumptions were disclosed. The key performance indicators were supplemented by explanatory notes to establish benchmarks where feasible.

Balance: The ESG Report was prepared based on an objective and impartial manner to ensure that the information disclosed faithfully reflects the overall ESG performance of the Group.

Consistency: The statistical methodologies applied to this ESG report were substantially consistent with the previous year, and explanations were provided regarding data with changes in the scope of disclosure and calculation methodologies. If there are any changes that may affect comparison with previous reports, the Group will add comments to the corresponding content of this ESG report.

The information in this report is derived from the Group's official documents and statistical data, as well as the integration and summary of monitoring, management and operational information provided by subsidiaries of the Group. The Group undertakes that there is no false record and no misleading statement and assumes liabilities to the authenticity, accuracy and completeness of its content.

ESG GOVERNANCE STRUCTURE

The Board acknowledges the overall responsibility for the Group's ESG strategies and reporting and for evaluating and determining the Group's ESG related risks. During the Reporting Period, the Board spent significant time in evaluating the impact of ESG-related risks on our operation and formulating relevant policy in dealing with the risks. ESG performance is measured, reviewed and reported to the management regularly for continuous improvement. The oversight of the Board is to ensure the management to have all the right tools and resources to oversee the ESG issues in the context of strategy and long-term value creation.

The Group has evaluated the materiality and importance in ESG aspects through the steps: (1) material ESG area identification by industry benchmarking; (2) key ESG area prioritization with stakeholder engagement; and (3) validation and determining material ESG issues based on results of communication among stakeholders and the management.

Hence, this can enhance understanding of their degree and change of attention to each significant ESG issue, and can enable us to more comprehensively plan our sustainable development work in the future. Those important and material ESG areas identified during our material assessment were discussed in this ESG report.

The Group has set long-term sustainable development vision and goals to achieve ongoing emission reduction according to governmental requirements of different countries and regions gradually. The progress of target implementation and the performance of the goals and targets would be closely reviewed from time to time. Rectification may be needed if the progress falls short of expectation. As a responsible enterprise, the Group considers the commitments of the ESG be part of its responsibility and is dedicated to embed the ESG factors into the decision-making process.

CONTACT INFORMATION

The Group welcomes your feedback on the ESG Report for our sustainability initiatives. Please contact us through our Company website www.futuredatagroup.com.

ENGAGEMENT WITH STAKEHOLDERS

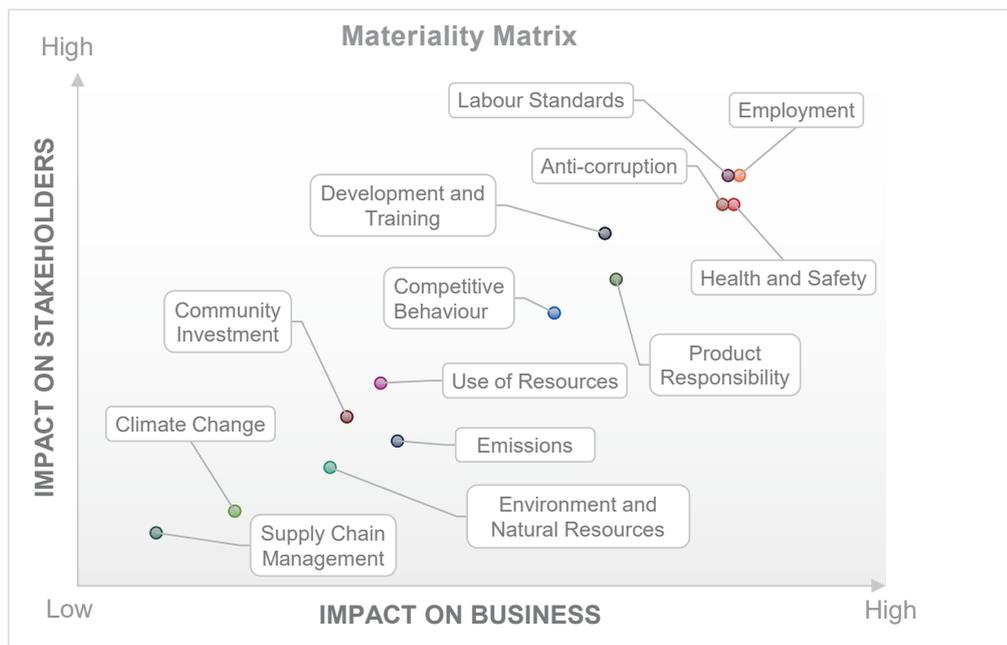
The Group believes that the feedback from the stakeholders not only facilitates a comprehensive and pertinent assessment of its ESG performance, but also helps improve our performance accordingly. The Group strives to maximise the long-term benefits of all our stakeholders by continuously communicating with them and effectively balancing their respective expectations and needs in order to achieve sustainable development of the Company. We develop multiple communication channels that provide opportunities for stakeholders to express their views on the Group's general business conduct and sustainability management. The following table presents the methods of communication between each stakeholder and the Group.

Stakeholder Groups	Specific Stakeholder	Expectations and concerns	Communication Channel
Investors	<ul style="list-style-type: none"> ❖ Shareholders ❖ Potential investors 	<ul style="list-style-type: none"> ❖ Return on investment ❖ Corporate governance ❖ Information disclosure ❖ Timely pandemic response 	<ul style="list-style-type: none"> ❖ Corporate website ❖ Annual and interim reports ❖ Announcements ❖ Annual general meetings and extraordinary general meeting ❖ Disclosure of listed information
Employees	<ul style="list-style-type: none"> ❖ Senior management ❖ Staff ❖ Direct workers ❖ Potential recruits 	<ul style="list-style-type: none"> ❖ Protection of employees' rights ❖ Career development channel ❖ Healthy and safe working environment ❖ Pandemic prevention and control 	<ul style="list-style-type: none"> ❖ Direct communication ❖ Independent focus groups and interviews ❖ Training and seminars ❖ Regular performance assessment ❖ Corporate social responsibility and volunteering activities
Customers	<ul style="list-style-type: none"> ❖ Korean Government agencies ❖ Private organisations 	<ul style="list-style-type: none"> ❖ High-quality services ❖ Responsible content ❖ Satisfaction of customers' diversified needs ❖ Customer's right and privacy protection 	<ul style="list-style-type: none"> ❖ Customers assessment ❖ Social media
Suppliers/Contractors	<ul style="list-style-type: none"> ❖ Suppliers ❖ Sub-contractors ❖ Service providers 	<ul style="list-style-type: none"> ❖ Fair and impartial procurement ❖ Win-win cooperation 	<ul style="list-style-type: none"> ❖ Suppliers assessment ❖ Daily work review ❖ Site inspection
Community	<ul style="list-style-type: none"> ❖ National and local community organisations 	<ul style="list-style-type: none"> ❖ Community engagement ❖ Business compliance ❖ Environmental awareness 	<ul style="list-style-type: none"> ❖ Charitable donations ❖ Volunteering activities
Government	<ul style="list-style-type: none"> ❖ National and local governments ❖ Regulators 	<ul style="list-style-type: none"> ❖ Compliance with laws and regulations ❖ Paying taxes 	<ul style="list-style-type: none"> ❖ Written correspondence ❖ Statutory reports and general disclosures

The Group aims to collaborate with its stakeholders to improve its ESG performance and create greater value for the wider community on a continuous basis.

MATERIALITY ASSESSMENT

In order to gain a better understanding of the expectations, perceptions and concerns of our stakeholders, we have engaged our management team and employees in identifying the Group's material ESG issues. With the identified material ESG aspects, we incorporated their feedback into the process of identifying the material topics, which acts as the foundation of the formulation of long-term ESG strategies as well as a reference to this report. Based on the analysis and summary of the results of the materiality assessment, we have formed the following matrix to illustrate the significance of various issues to our stakeholders and business:



ENVIRONMENTAL SUSTAINABILITY

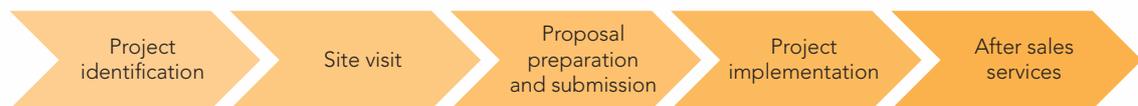
With rising expectations for corporate entities to lead environmental protection efforts, the Group has maintained its stance as an environmentally responsible corporation. Well aware of the importance of sustainable development, the Group pursues waste reduction and energy saving practices in daily operations and aim to maintain an environmental-friendly workplace and curb global climate change.

Despite that the Group is engaged in business without any mass emissions (such hazardous or polluted air emissions, waste and water discharges) or significant impact to the environment, the Group has established procedures to detect any possible pollution incidents which affect the surrounding environment that may occur in the course of its business operations in the future. A ESG task force has been formed that comprises the Board who are ultimately responsible for leading ESG works by developing strategies and a dedicated team to enforce and supervise the implementation

of relevant policies. Different ESG issues are reviewed by the ESG task force at the meetings, which holds at least annually. During the Reporting Period, the ESG task force and the management reviewed the ESG governance and different ESG issues.

EMISSIONS

The Group is engaged in provision of integrated systems, maintenance and cyber security services, where its operations do not have significant impacts on the environment. As such, the Group's main contribution to the carbon footprint comes from indirect greenhouse gas ("GHG") emissions. The source of these emissions is from the consumption of fuel by the vehicles for transportation and the usage of office equipment in the workplace, including but not limited to the lighting systems, air-conditionings and office equipment. The following flow chart below illustrates the typical workflow of our system integration projects which account for more than 70% of our Group's business:



Across our operations, we have carried out a number of green initiatives to reduce emissions and waste, enhance resources efficiency and minimise environmental footprint. For example, our Korean business sourced the required equipment in accordance with project needs. Therefore, only few wastes (emissions from logistics and accessories wastages from equipment installation) were generated from our operations. Since our Hong Kong's operation engaged purely in providing cyber security services, the GHG emissions caused by us were minimal. The Group has neither used any liquified petroleum gas nor other gases and thus does not have relevant GHG emissions to disclose for the Reporting Period.

The Group provides vehicles to facilitate employees' local travelling. In order to reduce the air emissions caused by business vehicles,

we arrange regular inspection to achieve maintenance to ensure vehicle efficiency. Most of the Group's vehicle fleet undergo regular maintenance. Engine efficiency is preserved through proper tuning and maintenance of tyre pressure, which reduces fuel wastage. We also encourage employees to use public transport instead of business vehicles when appropriate. Along with the recovering from the effect of the coronavirus disease 2019 (the "COVID-19"), business travel was resumed since 2022. Yet, we have installed video and teleconferencing systems in our offices and encouraged employees to make extensive use of such, in a bid to reduce GHG emissions caused by business trips and related transportation. During the Reporting Period, however, the significant increase in business travel of the Group was due to the expansion of our operations and efforts to maintain and expand our customer base while also pursuing new business opportunities.

For the Reporting Period and the corresponding period in 2022, air emissions generated by the Group were as follows:

	Unit	2023	2022
Emissions data from usage of vehicles and gaseous fuel consumption			
Nitrogen Oxide (NO _x)	kg	19.06	12.99
Intensity	kg per employee	0.078	0.051
Sulphur Oxide (SO _x)	kg	0.42	0.26
Intensity	kg per employee	0.002	0.001
Particulate Matter (PM)	kg	1.40	0.96
Intensity	kg per employee	0.006	0.004

Notes:

1. The emissions data of Sulphur Oxides, Nitrogen Oxides and Particulate Matter are based on “How to prepare an ESG Report — Appendix 2: Reporting Guidance on Environmental KPIs” issued by the HKEx.
2. The increase in air pollutant emission compared to the corresponding period in 2022 was mainly due to the recovery from the effect of the COVID-19, the consumption of fuel by the vehicles for business operation increased as a result during the Reporting Period.

For the Reporting Period and the corresponding period in 2022, GHG emissions generated by the Group were as follows:

	Unit (CO ₂ equivalent)	2023	2022	
Direct emissions or removals from sources (Scope 1)				
GHG emissions from mobile combustion sources	Carbon Dioxide (CO ₂)	tonne	67.77	42.36
	Methane (CH ₄)	tonne	0.20	0.12
	Nitrous oxide (N ₂ O)	tonne	8.39	4.79
Energy indirect emissions (Scope 2)				
Electricity purchased from power companies	Carbon Dioxide (CO ₂)	tonne	37.10	154.67
Other indirect emissions (Scope 3)				
Paper waste disposed at landfills	Carbon Dioxide (CO ₂)	tonne	5.72	7.11
Business air travel by employees	Carbon Dioxide (CO ₂)	tonne	31.15	3.42
Total		tonne	150.33	212.47
Intensity		tonne per employee	0.62	0.84

Notes:

1. The calculation of the GHG emission is based on the “How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs” issued by the HKEx.
2. Scope 1: Emissions mainly directly produced by the Group.
3. Scope 2: Emissions mainly produced from the generation of purchased electricity consumed by the Group.
4. Scope 3: Emissions mainly produced from business air travel by employees and paper waste disposed at landfills.
5. The decrease in emissions from purchased electricity consumed by the Group under Scope 2 during the Reporting Period is mainly due to utilization of solar energy and the effective implementation of the Group’s resource-saving policy.

Waste Management

According to the list of waste considered as being hazardous under the Waste Disposal Ordinance of Hong Kong, we do not involve in production of hazardous waste and the amount of non-hazardous waste is not significant from our business operations during the Reporting Period. Non-hazardous wastes produced by the Group were mainly commercial wastes which included paper and equipment package. For example, spent toner cartridges are collected by vendors for recycling; and recycled bins are set up in offices for recycling of bottle, papers and cans. The Group promotes waste reduction at source and continues to encourage our employees to fully utilise all materials to avoid producing unnecessary waste and to reduce paper usage by electronic means. Reminders of reducing wastes are also posted in offices to remind employees to go green in daily operations.

USE OF RESOURCES

Resources used by the Group are principally attributed to electricity and paper. We place great emphasis on resources conservation and adopting energy-saving measures to prevent unnecessary waste of resources and minimise the impacts on the environment.

Examples of initiatives that have been implemented in our offices to promote resources conservation as follows:

- Set and maintain average room temperatures at 25 degrees Celsius;
- Switch off office equipment (e.g. printers, computers and monitors) before leaving the workplace;
- Energy-friendly electrical appliances and devices such as LED lighting, computers and projectors, have been installed;
- Regular check and maintenance and ensure efficiency of equipment and appliances; and
- By default, all office printers are set to print double-sided to reduce paper use, in black-and-white to conserve printing inks and scan documents as electronic files instead of printing. Recycled papers are placed beside the printers to encourage employee to re-use.

For the Reporting Period and the corresponding period in 2022, the energy and paper consumption by the Group were as follows:

Type of energy	Unit	2023	2022
Direct energy consumption:			
– Unleaded petrol	kWh	277,646	N/A
– Diesel	kWh	657	N/A
Indirect energy consumption:			
– Purchased electricity	kWh	56,314	274,044
Total	kWh	334,617	274,044
Energy consumption intensity	kWh per employee	1,377	1,079

	Unit	2023	2022
Paper consumption	kg	1,192	1,480
Paper consumption intensity	kg per employee	5	6

Notes:

The comparable data of the energy consumption (unleaded petrol and diesel) from the corresponding period is unavailable as the untraceability of the Group's consumption data on unleaded petrol and diesel in 2022.

The Group's freshwater is supplied and managed by the landlord of our office. Therefore, we do not encounter any significant issue in sourcing water that is fit for purpose and there is no related consumption data available. Owing to the nature of our business operations, other than the consumption of drinking water, our operations do not require the use of water or raw materials. There is also an absence of packing materials involved in our operations. As such, the Group has not placed emphasis on the development of policies in these areas. During the Reporting Period, the Group has implemented a solar power generation facility on the building's rooftop to utilize solar energy, resulting in a significant reduction in electricity consumption compared to the corresponding year in 2022.

ENVIRONMENT AND NATURAL RESOURCES

As the Group's principal activities operations concentrate in offices, which have minimal impact on the environment and natural resources. However, we are aware of urgency of

climate change and other environmental challenges. To this end, we continuously work to improve our GHG emissions management, and refer to international and national policies and documents such as the "Paris Agreement" by paying attention to the environmental measures in our operations, and actively incorporate green elements into relevant management.

Climate change mitigation is no longer only a subject of international-level agenda, but highly relevant to all members of society. With the continuation of our environmental protection measures, in view of the current business environment nature and period of construction project, the Group has set clear emission reduction targets to be achieved by the year 2026:

- Reduce air pollutants emissions by 5% (based on 2021);
- Reduce GHG emissions by 5–10% (based on 2021);
- Reduce waste disposal by 5% (based on 2021);
- Reduce electricity consumption by 5% (based on 2021); and
- Reduce energy consumption (unleaded petrol and diesel) by 5% (based on 2023).

Besides, the Group has reviewed the ESG performance against the environmental targets for air pollutants emissions, GHG emissions, waste disposal and electricity consumption, and the result as at the end of Reporting Period are as follow:

Environmental KPI	Targets	Baseline Year	2023 vs. 2022	2023 vs. the baseline year	Status
Air pollutants emissions	Reduce air pollutants emissions by 5% by 2026	2021	Increase by 47%	Increase by 28%	In progress
GHG emissions	Reduce GHG emissions by 5-10% by 2026	2021	Decrease by 29%	Decrease by 23%	In progress
Waste disposal	Reduce waste disposal by 5% by 2026	2021	Decrease by 19%	Decrease by 32%	In progress
Electricity consumption	Reduce electricity consumption by 5% by 2026	2021	Decrease by 79%	Decrease by 79%	In progress

Through emissions and waste reduction as well as energy conservation, we strive to minimise environmental footprint and achieve the above targets in the coming years.

In order to seek long-term environmental sustainability, the Group is increasingly prudent in controlling the consumption of resources as well as its emissions, and has strictly adhered to the applicable environmental laws and regulations during its daily operations. In managing our emissions, the Group has complied with the Air Pollution Control Ordinance (Chapter 311), Environment Impact Assessment Ordinance (Chapter 499), Laws of Hong Kong, the Natural Environment Conversation Act of Korea, and other regulations promulgated by governments and currently applicable to the Group. For the sake of compliance with relevant laws and regulations, we regularly assess the environmental risks of our operations and adopt preventive measures as necessary to reduce the risks.

For the Reporting Period, the Group was not aware of any cases of non-compliance with laws and regulations that have a significant impact on the Group in relation to air and GHG emissions, noise control, discharges into water and land, and generation of hazardous and non-hazardous waste.

CLIMATE CHANGE

Climate change is one of the biggest global challenges faced by the society nowadays, and we are committed to act now to be prepared for the impacts caused by climate change on our communities and industry. In recent years, extreme weather, such as strong winds and heavy rainfall, as well as tides and floods, have become the focus of news. Logistics and supply chains are particularly vulnerable. Heavy rainfall, rising tides, and floods can cause serious damage to assets such as buildings, warehouses, and goods in storage, resulting in financial losses.

In the context of the global transition to a low-carbon economy, the Group has also identified potential risks associated with regulatory, technological, market and reputational aspects specific to the location in which we operate. We will integrate these identified risks into our business strategy, integrate assessment and its results into the business risk management framework, and continuously and regularly update and identify, assess and manage various risks. We are committed to continuously improving our energy efficiency, applying professional knowledge to improve onsite efficiency and maintain efficient management support, in order to safeguard the Group's reputation.

Action on Climate Change

Action on climate change is embedded in the Group's business strategy and reflected in the governance and management processes of the Company.

Focus Area	Our Approach
Governance	<p>Board oversight: The Board meets at least twice a year to oversee climate-related strategies, policies, actions and disclosure.</p> <p>Management's role: The management supports climate action planning and internal policy setting, as well as coordinating responses to climate-related risks.</p>
Strategy	<p>The management meets regularly and discusses any potential climate change risk to our business. Management will deploy adequate resources and take precautionary measures to prevent such risks. Corresponding actions will then be implemented and reviewed from time to time to assess their effectiveness. We assess the physical and transition risks regarding our assets and system integration projects and cyber security services. The adaptation and mitigation activities to manage such risks are discussed in the sections below.</p>
Risk Management	<p>Climate-related risks are incorporated into the Group's risk management framework and ESG materiality assessment by different stakeholders. The Group will monitor and follow up on both transition and physical climate-related risks and set up the policy to mitigate relevant risks and respond to management.</p>
Metrics and Targets	<p>Departmental contributions towards reduction targets are linked to yearly performance evaluations and employee remuneration.</p>

Significant Climate-related Issues

During the Reporting Period, the significant climate-related physical risks and transition risks, which have impacted and/or may impact our Group's business and strategy in (i) operations, products and services, (ii) supply chain and value chain, (iii) adaptation and mitigation activities, (iv) investment in research and development, and (v) financial planning, as well as the steps taken to manage these risks, are as follows:

Climate-related risks description	Financial Impact	Steps taken to manage the risks
Physical Risk		
Acute physical risks		
<ul style="list-style-type: none"> Increased severity and frequency of extreme weather events such as storms, typhoon and floods resulting in the potential to cause both idiosyncratic and systemic risks, resulting in potential damage to office equipment. 	<ul style="list-style-type: none"> Operating cost and repairing expense increase 	<ul style="list-style-type: none"> Paid attention to the climate change of relevant countries of the business and assist with implementing fast-response measures. Planned to establish a natural disasters emergency plan. Strengthened emergency preparedness and various good practices to sufficiently secure materials and temporary structures to prevent losses and incidents. Planned to devise an action plan to articulate the goals and targets of the reductions in GHG emission and energy consumption. Outlined the plan to achieving those targets and defined responsibilities.

Climate-related risks description	Financial Impact	Steps taken to manage the risks
Chronic physical risks		
<ul style="list-style-type: none"> Changes in precipitation patterns and extreme variability in weather patterns. Frequent extreme weather events and rising in sea levels are likely to pose disruptions to communities across the region over the long term, affecting economic output and business productivity. Governments that have been pushing for new regulation to reduce GHG emission will pose a threat to financial performance of a business and increase regulatory risk. The extremely hot weather may increase the chances of getting heatstroke for employees, increase turnover rate and work-related injuries. The demand for cooling for the working environment will increase. 	<ul style="list-style-type: none"> Revenue decreases Operating cost increases 	<ul style="list-style-type: none"> Planned improvements, retrofits, relocations, or other changes to facilities that may reduce their vulnerability to climate impacts, and increases climate resilience in long term. Recorded the energy consumption to identify peaks in usage, thus significant savings could be determined. Engaged with local or national governments and local stakeholders on local resilience. Kept a first-aid kit in a convenient location. Kept cold water available 24 hours a day.
Transitional Risk		
Policy risk		
<ul style="list-style-type: none"> Potential new regulations and policies. 	<ul style="list-style-type: none"> Operating cost increases 	<ul style="list-style-type: none"> Monitored the updates of the relevant environmental laws and regulations against existing products and services, to avoid the unnecessary increase in cost and expenditure due to non-compliance.
Legal risk		
<ul style="list-style-type: none"> Exposure to litigation risk. We have to adapt the tightened law and regulations imposed by the government due to climate change, as well as bear the risk of potential litigation once we fail to obligate the new regulations. Enhanced air pollutant emissions-reporting obligations for local government, and we may have to spend more time on fulfilling the ESG reporting standards to comply with the updating Hong Kong Listing Rules. 	<ul style="list-style-type: none"> Operating cost increases 	<ul style="list-style-type: none"> Monitored the updates of environmental laws and regulations and implemented GHG emissions calculations in advance. Continued monitoring of the ESG reporting standards of the Hong Kong Listing Rules.

Climate-related risks description	Financial Impact	Steps taken to manage the risks
Technology risk		
<ul style="list-style-type: none"> Low-carbon, energy-saving technologies are produced. Lagging behind of technology advancement may weaken our competitive edges. 	<ul style="list-style-type: none"> Capital investment increases Research and Development ("R&D") expense increases 	<ul style="list-style-type: none"> Kept abreast of and take the latest environmentally-friendly IT components and equipment into consideration. Planned to invest in the innovations of energy saving products. Examined the feasibility and benefits of applying the latest low-carbon and energy-saving technologies into our operation.
Market risk		
<ul style="list-style-type: none"> More customers are concerned about climate-related risks and opportunities, which may lead to changes in customer preference. Inability to attract co-financiers and/or investors due to uncertain risks related to the climate. 	<ul style="list-style-type: none"> Revenue decreases Operating cost increases Production cost increases 	<ul style="list-style-type: none"> Fulfilled the climate-related regulations by the government. Prioritized the climate change as a high concern in the market decisions to show to the clients that the company is concerned about the problem of climate change. Monitored the environmental performance of suppliers by regularly reviewing their published environmental report.
Reputational risk		
<ul style="list-style-type: none"> Risk of stigmatization of our business sector, as there will be more stakeholder concern or negative stakeholder feedback on our Group. Negative press coverage related to support of our Group's business projects or activities with negative impacts on the climate (e.g., GHG emissions and energy conservation), which may affect our reputation and image. 	<ul style="list-style-type: none"> Revenue decreases Operating costs increases 	<ul style="list-style-type: none"> Fulfilled the social responsibility by organizing more public relation activities to show how our Group places importance on climate change. Reviewed the business projects to ensure the production and the projects are environmental-friendly.

During the Reporting Period, the primary climate-related opportunities and the corresponding financial impacts were as follows:

Detailed description of climate-related opportunities	Financial Impact
Resource efficiency	
<ul style="list-style-type: none"> • Use of more efficient modes of transport • Use of recycling • Reduce water consumption 	<ul style="list-style-type: none"> • Operating cost reduces through efficiency gains and cost reductions
Energy source	
<ul style="list-style-type: none"> • Use of lower-emission sources of energy • Use of supportive policy incentives • Use of new technologies • Shift toward decentralized energy generation 	<ul style="list-style-type: none"> • Operating cost reduces through use of lowest cost abatement • Returns on investment in low-emission technology increases
Products and services	
<ul style="list-style-type: none"> • Development of climate adaptation and insurance risk solutions • Ability to diversify business activities • Development of new products or services through R&D and innovation 	<ul style="list-style-type: none"> • Revenue increases through new solutions to adaptation needs, such as insurance risk transfer of products and services
Markets	
<ul style="list-style-type: none"> • Access to new markets 	<ul style="list-style-type: none"> • Revenue increases through access to new and emerging markets
Resilience	
<ul style="list-style-type: none"> • Participation in renewable energy programs and adoption of energy-efficiency measures • Resource substitution or diversification 	<ul style="list-style-type: none"> • Market valuation increases through resilience planning, such as planning of the research in the use of electric vehicles • Reliability of supply chain and ability to operate under various condition increases • Revenue increases through new products and services related to ensuring resiliency

EMPLOYMENT AND LABOUR PRACTICES

The Group understands that employees are one of the most important success factors and our key assets to hold a leading and reputable position in the industry. Our success hinges on our employees' provision of consistent, quality and reliable services, and this holds true for both technical and support staff of all levels. As such, we are committed to treating our employees with fairness and respect. We hire based on ability and merit, reward and promote based on performance. The Group has established a series of internal policies related to employment with reference to antidiscrimination ordinances and the guidance under Employment Ordinance (Chapter 57), Laws of Hong Kong, and the Labour Standards Act of Korea, as well as industry features and practices to ensure that our employees are treated fairly, and their employment, remuneration and promotion are not affected by their social identities such as age, gender, marital status, family status, sexual orientation, race, nationality or religion.

The Group strives for compliance with employment laws and regulations of relevant countries of the business, such as Employment Ordinance (Chapter 57 of the Laws of Hong Kong), the Mandatory Provident Fund Schemes Ordinance (Chapter 485 of the Laws of Hong Kong), the Minimum Wage Ordinance (Chapter 608 of Laws of Hong Kong) in Hong Kong, Labour Standards Act of Korea and the Minimum Wage Act of Korea.

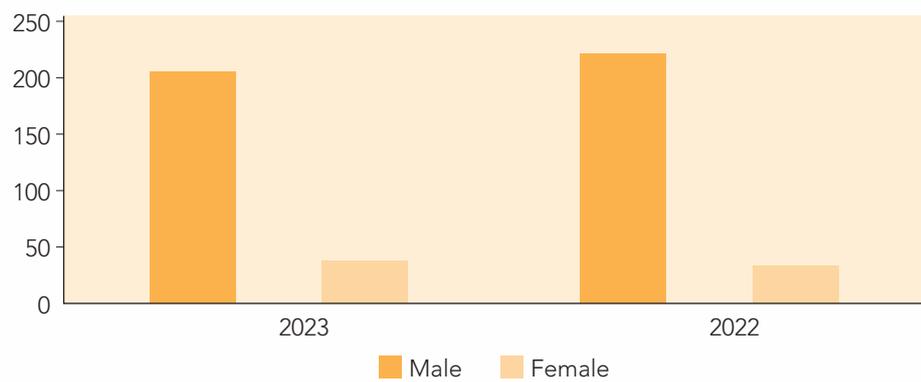
The Group strives to create a fair, comfortable and diverse workplace for its employees. We provide employees with competitive employee benefits and an inclusive working environment to encourage employees to achieve their full potential. A comprehensive human resources management policy was formulated to support human resources function, which covers guidelines on recruitment and promotion, compensation and dismissal, working hours, rest periods, appraisal, training and other benefits. We offer competitive remuneration, promotional opportunity, compensation and benefit packages to attract and retain talents. With respect to salary adjustment and promotion, an annual review system has been adopted to assess the performance of our staff and form the basis of management decisions. Employees are also entitled to discretionary bonus and share option scheme to recognise their contributions to the Group by reference to the Group's and individual performance. By creating healthy and pleasant working environment, we are to build cohesion among employees and enhance sense of belongings by creating a friendly and harmonious working environment.

As an open technology enterprise, we attach great importance to two-way communication with employees. All employees are also welcomed to make comments and suggestions through various communication channels such as letters, emails, or by communicating with their direct supervisors, department heads, or our human resources function. We make sure to keep the detail of such communications and the identity of the employee confidential, and to address any grievances of the employee as appropriate as we can.

Staff Composition

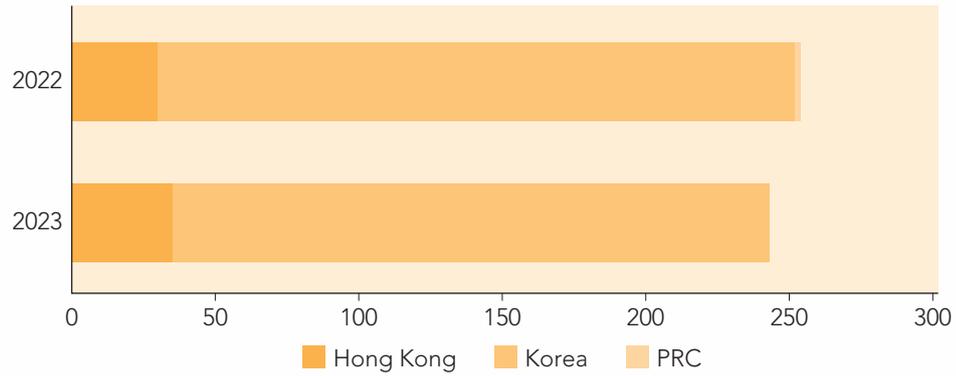
As at 31 December 2023, we employed a total of 243 (31 December 2022: 254) full-time and part-time employees. All of them are located in Hong Kong and Korea.

Chart 1: Employees by Gender



	2023	2022
Male	205	221
Female	38	33
Total	243	254

Chart 2: Employees by Region

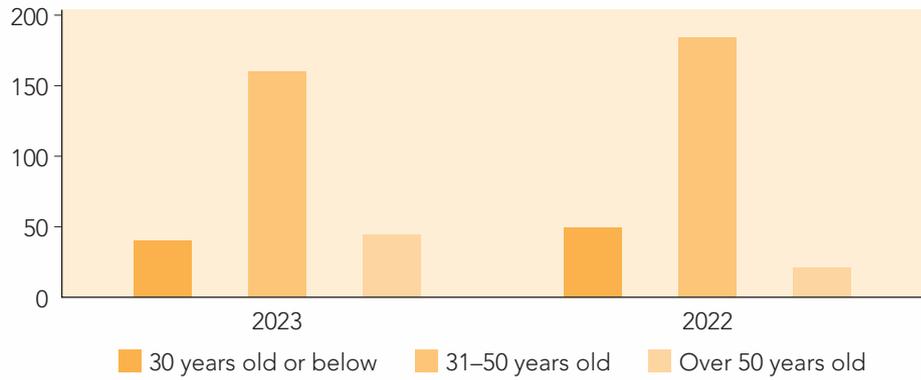


	2023	2022
 Hong Kong	35	30
 Korea	208	222
 PRC	–	2
Total	243	254

Note:

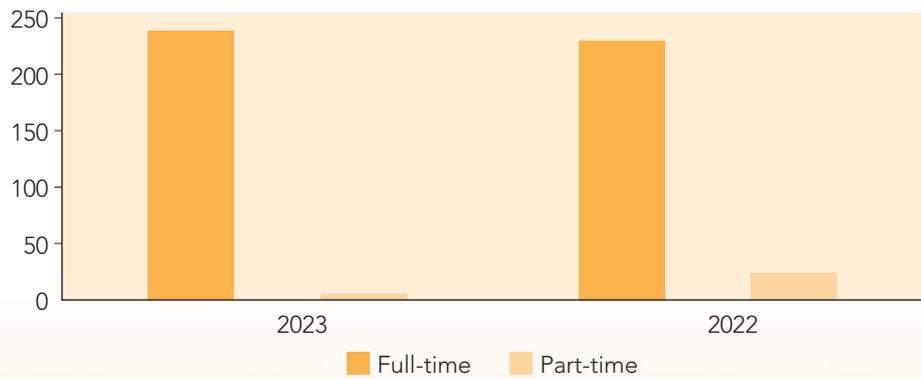
The Group has reviewed the allocation of employees' geographical regions and made adjustments based on their work locations in 2023. All of them are located in Hong Kong and Korea.

Chart 3: Employees by Age Group



	2023	2022
30 years old or below	40	49
31-50 years old	160	184
Over 50 years old	43	21
Total	243	254

Chart 4: Employees by Employment Type



	2023	2022
Full-time	238	230
Part-time	5	24
Total	243	254

Staff Turnover

For the Reporting Period, the Group has an employee turnover rate of approximately 15% (2022: 27%).

The employee turnover rate during the Reporting Period and the corresponding period in 2022 by gender, age group and geographical region are as follows:

	Employee Turnover in 2023		Employee Turnover in 2022	
	No. of People	Turnover Rate	No. of People	Turnover Rate
By Gender				
Male	35	16%	58	28%
Female	3	8%	6	22%
By Age Group				
30 years old or below	9	20%	14	31%
31–50 years old	23	13%	46	27%
Over 50 years old	6	19%	4	19%
By Geographical Region				
Hong Kong	7	22%	1	3%
Korea	31	14%	63	31%

Note:

The Group has reviewed the methodology of calculation for turnover rate in 2022 and restated the data accordingly.

Turnover rate for employees in the relevant categories = $L(x) / E(x) \times 100\%$, $L(x)$ = Number of employees leave employment in the specified category, $E(x)$ = (Number of total employees in the specified category at the beginning of the Reporting Period + number of total employees in the specified category at the end of the Reporting Period)/2.

For the Reporting Period, the Group was not aware of any cases of non-compliance with laws and regulations concerning compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunities, diversity, anti-discrimination, and other benefits and welfare.

HEALTH AND SAFETY

Occupational health and safety (“OHS”) is a crucial component of the Group’s safety framework, and reducing health and safety risks in the workplace is an important and constant objective. We continued to reinforce our leadership, management system and safety training programs during the Reporting period, so as to strengthen our safety culture and enhance our overall OHS performance. Applicable laws and regulations such as the Occupational Safety and Health Ordinance (Chapter 509), Employees’ Compensation Ordinance (Chapter 282), Laws of Hong Kong, and Occupational Safety and Health Act of Korea, are fully complied by the Group.

During the Reporting period, the Group also introduced a new health working life campaign “Sweat+” to all the employees in the Hong Kong office. The campaign encourages all staff pursuing a healthy working lifestyle by sweating from exercises to earn petty cash bonus as an incentive.

The Group is of the view that safety management is vital in our operations, as high risk activities such as carrying out installation works which exposes our staff to electrical hazards, at heights or in confined space, may be involved in some of our system integration projects. In addition to

the management’s supervision of the working environment, employees must also abide by labour discipline, earnestly fulfil rules and regulations, learn necessary first-aid knowledge, and receive necessary education and training at work. We also conduct safety training for new employees, including companies’ safety policies and emergency measures to ensure they are competent to discharge their OHS responsibilities and obligations and respond to emergencies, so that employees awareness of workplace hazards is heightened. In the common areas of offices, the Group’s administration department regularly circulates and places posters regarding latest information relating to OHS practices.

The Group makes use of regular safety training and inspections to ensure employees are aware of the importance of complying with safety requirements. Induction training or briefing on relevant health and safety policies with regard to their particular position is provided to workers prior to the commencement of high-risk activities and throughout the project to minimise the likelihood of accidents or workplace injuries.

For the Reporting Period, the Group did not record any lost days and cases of work-related injuries nor fatalities. The Group did not have any incidents of work-related injuries and fatalities for the latest 3 financial years, including the Reporting Period.

DEVELOPMENT AND TRAINING

We encourage learning and recognises that values and fairness, as well as opportunities for continuous professional and personal development, are important drivers for high achievers. As such, the Group invests heavily not only in comprehensive technical training and development programs, but also in management, planning and leadership programs, to address employees' professional and personal development needs and to maintain its competitive edge.

The Group dedicates significant resources to attract and retain talented employees, and to ensure that staff grow in competence and skill sets alongside the business. The Group formulates and structures training courses by analysing the needs of different departments. During the Reporting Period, a series of job capacity courses covering the areas on domestic legislation, international organisation for standardisation ("ISO") standards, cyber security techniques and anti-discrimination have been provided to our employees with the aim of sustaining a competent, professional and ethical workforce.

The average training hours by gender and employee category during the Reporting Period and the corresponding period in 2022 are as follows:

Average Training Hours Received per Employee	2023	2022
By Gender		
• Male	23.85	8.31
• Female	14.45	4.24
By Employee Category		
• Senior management	24.53	7.81
• Middle management	23.62	9.01
• General staff	18.54	12.31
Overall	22.38	7.78

Chart 5: Average training hours completed in 2023

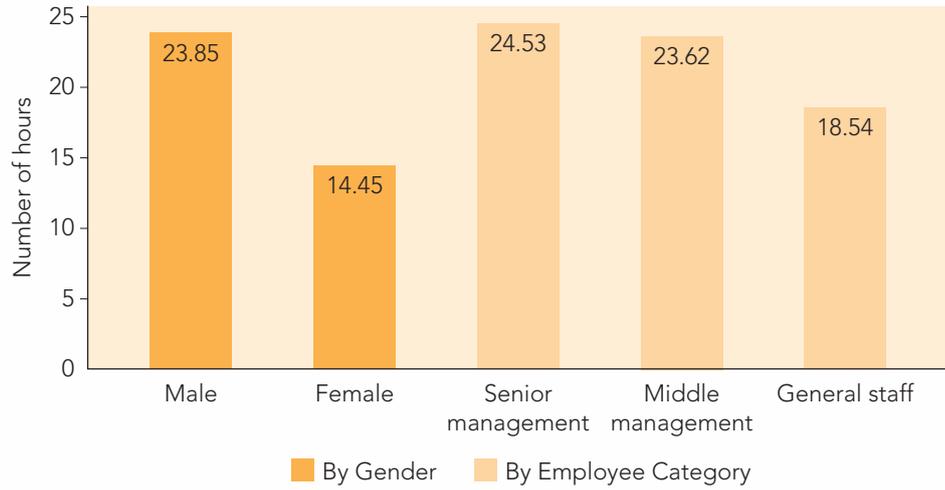
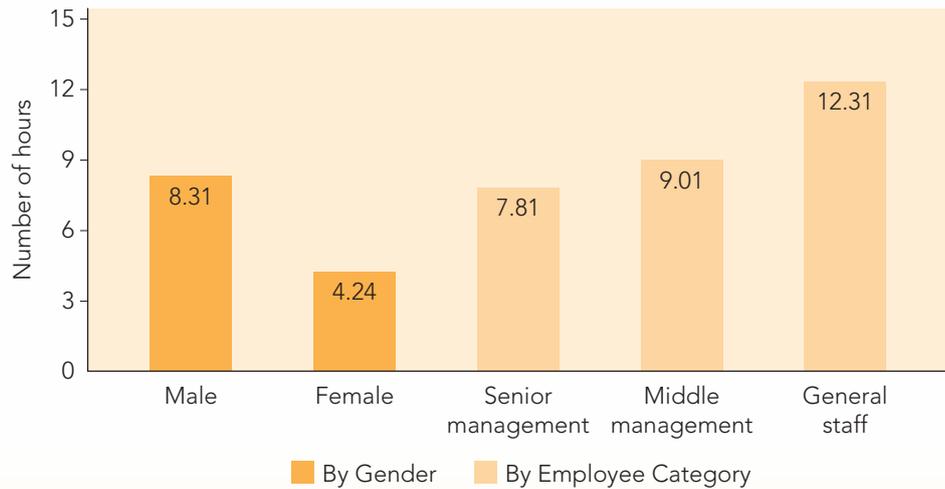


Chart 6: Average training hours completed in 2022



During the Reporting Period and the corresponding period in 2022, the composition of employees received training by gender and employee category are as follows:

Composition of Employees Received Training	2023	2022
By Gender		
• Male	89%	88%
• Female	11%	12%
Total	100%	100%
By Employee Category		
• Senior management	30%	31%
• Middle management	44%	52%
• General staff	26%	17%
Total	100%	100%

Note: The calculation is referenced from the methods, assumptions and guidelines set out in the following Guidance and Standards: HKEx's Appendix 3: Reporting Guidance on Social KPIs in "How to prepare an ESG Report" to calculate percentage of employees trained. Percentage of employees trained in the relevant categories = $T(x)/T \times 100$, $T(x)$ = Number of employees who took part in training in the specified category, T = Number of total employees who took part in training.

Chart 7: Percentage of employees being trained in 2023

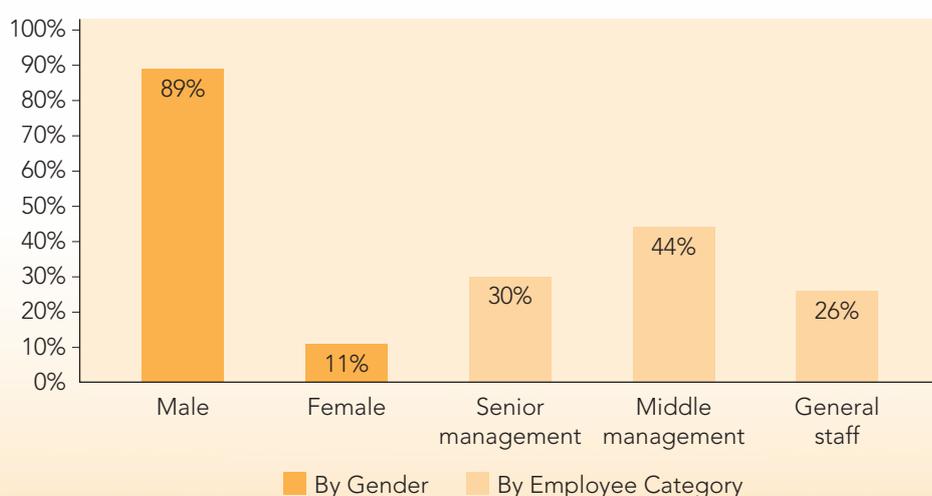
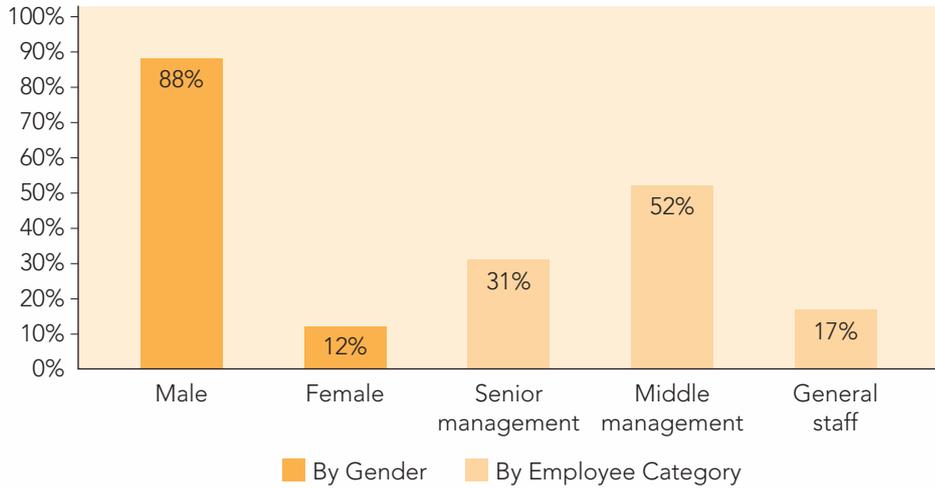


Chart 8: Percentage of employees being trained in 2022



To further enhance their professional skills so as to meet the Group's development goals, the Group highly encourages its employees to continuous learning and attend external work-related seminars. Employees who have taken professional examinations and obtained vocational qualification certificates will be eligible to apply training sponsorship by the Group. During the Reporting Period, we allocated more resources to encourage employee participation in online training programs with the aim of enhancing their job skills and strengthening their understanding of laws and regulations.

LABOUR STANDARDS

We strictly prohibit the employment of child and forced labour in our workplace by adhering to the Employment Ordinance (Chapter 57), Laws of Hong Kong, and the Labour Standards Act of Korea, and other applicable labour laws and regulations in Hong Kong and Korea. To combat illegal employment on child and forced labour, the human resources department of the Group requires all job applicants to provide valid identity documents to ensure that they can be lawfully employed prior to the confirmation of employment. Important details such as job

duties, locations and working hours of the staff are also set out clearly in the employment contract to protect their rights and interests and forced labour is strictly prohibited. Once there is any case to be found against the labour standards, the employment will be terminated immediately, while the responsible personnel will be disciplined accordingly.

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

SUPPLY CHAIN MANAGEMENT

Engaging in the information technology sector, supply chain management forms an essential part in the Group. We implement an efficient supply chain management system that strengthens the role of different parties between suppliers, retailers and sub-contractors to ensure high quality of services and products are delivered to our customers. The Group stringently manage suppliers to avoid any inferior computer components acquired and adopt strict quality control over the ancillary

installation and construction process. Thus, the suppliers we engaged are mainly reputable computer equipment manufacturers and software developers to ensure the system we provided to customers is reliable, efficient and secure.

During the selection of suppliers, the Group's policy ensures the selection factors are fair and serves the best interest of the Group. Specifically, we maintain approved lists of suppliers, and procurement of goods or services is only made from these suppliers. The Group's suppliers are selected based on the following factors: environmental compliance of products supplied; quality of products; reputation in the industry; and any background issues concerning potential conflict of interest in supplying goods to the Group. Besides, we evaluate if the suppliers consider the environmental and social criteria including the prohibition on the recruitment of child and forced labour, eliminating discrimination to employees, providing a safe working environment, considering if the products and services provided are beneficial to environmental protection and fulfilling the Group's internal environmental requirement while minimizing the negative impact to natural environment, and strictly obeying the law. It is the Group's policy to exclude all illegal and nonethical entities to become its business partners.

In respect of sub-contractors selection, we select them on a project-by-project basis, mainly based on our assessment of their awareness of end-user equipment, financial stability, technical abilities and reputation, considering if the services provided are beneficial to environmental protection and fulfilling the Group's internal environmental requirement. To maintain the best quality of our service, we send our own personnel to the work site to closely

supervise the works performed by subcontractors and also to review their works on an on-going basis. Furthermore, our quality management system which governs the daily operations for quality control and improvement meets the requirement of ISO9001:2015. Our internal policies and thus the procurement process are governed by this standard.

The Group exercises a high level of scrutiny over the selection of suppliers and subcontractors. We monitor the quality of the products as well as the service provided by our suppliers and subcontractors closely to ensure that products meet our requirements and the environmental, health and safety standards. All of the suppliers and subcontractors are required to comply with the internal policies and standards of the Group as mentioned above. We believe there are no significant environmental and social risks for our management decision on supply chain management during the Reporting Period.

The Group communicates with suppliers and sub-contractors regularly to maintain a close relationship with them and review and monitor the performance of the suppliers and provide feedback to them from time to time. In the long run, the Group shall encourage communication and exchange of experiences among its partners to achieve sustainable development and provide the public with high-quality products and services, so as to facilitate the sustainable growth of the whole industry.

For the Reporting Period and the corresponding period in 2022, the number of suppliers and subcontractors by geographical region of the Group was as follows:

Chart 9: the number of suppliers and subcontractors by geographical region in 2023

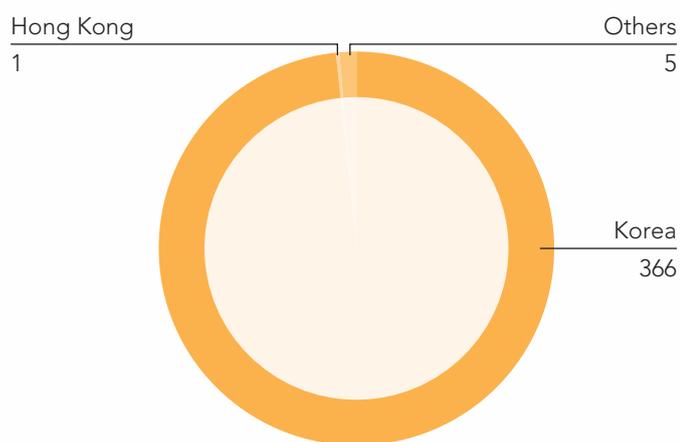
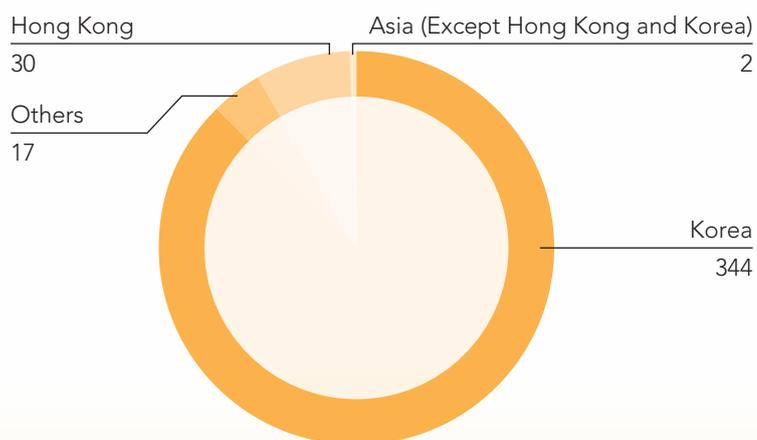


Chart 10: the number of suppliers and subcontractors by geographical region in 2022



PRODUCT RESPONSIBILITY

Our tenet is to provide our customers with quick and efficient service, with an emphasis on safety and convenience as well, which fully illustrates our total commitment to superior service and outstanding quality of work.

For our cyber security business, we are the first cyber security services provider with CREST Accredited & PCI QSA Qualified professionals in Hong Kong. We help protect digital businesses against cyber-attacks, business disruption and customer mistrust.

For our system integration business, we have established and implemented a quality management system (“QMS”) in our operations, has been assessed and found to be in accordance with the requirements of the internationally recognised technical specification of ISO9001:2015, certified by the Korea Productivity Centre Quality Assurance. This system helps us to comply with relevant laws, regulations and contract obligations that are applicable to our products and services; control quality issues systematically to enhance our customers’ satisfaction; as well as standardise the work process and standards in our operations. We also pay extra attention to quality control, on-going tests will be conducted throughout the project to minimise network deficiency. In particular, two of our internet protocol storage products (i.e. electromagnetic compatibility directive and low-voltage directive) we used in projects are awarded with the CE marking, which conforms with European health, safety and environmental protection standards. Moreover, subsequent quality warranty period would generally be offered our customers. In the event of system failure within the warranty period, the Group shall provide technical

support and maintenance services to ensure the systems to be operated in proper condition. During the Reporting Period, there are no product sold or shipped subject to recall for safety and health reasons.

The Group believes that having adequate communication with its customers and maintaining customer satisfaction is essential. Hotline and e-mail are available for customers’ enquiries on service details in order to provide better before and after-sale services. All collected information is filed properly and followed up in accordance with the established customer issue handling process until the loop is closed. For the Reporting Period, we received no complaints or claims from our customers arising from the quality issues of the work performed either by us or our sub-contractors, which in the view of Directors, is attributable to the effective quality control measures.

As a technology service provider, all confidential data related to the Group’s businesses, financial and customer information are securely protected and only use for internal purpose. In accordance with the Personal Data (Privacy) Ordinance (Chapter 486), Laws of Hong Kong, and the Personal Information Protection Act of Korea, all of our employees are obligated to retain in high confidential any information obtained in connection with their employment. We strictly protect the customers’ data and information by taking various protection measures, such as implementation of network and application firewall, regular security updates and proper encryption of data transmission, access right control and adequate hosting and server security. To further safeguard customers’ information, the Group may destroy all confidential information after the holding period is elapsed.

The Group engages in fair competition by adhering to ethical standards and avoiding unfair business practices, including attaching great importance to intellectual property protection. Nowadays, intellectual property (“IP”) is recognised as a key element in business development, and protecting IP rights is one of top priorities. To enhance awareness of IP protection within the Group and to proactively protect our IP from infringement, the Group adds protective clauses to the contracts entered into with customers and suppliers to safeguard intellectual property rights. The Group also reviews every operational contract to ensure that the contract safeguards the intellectual property rights of the parties. We also request our suppliers and sub-contractors to comply with relevant laws and regulations. During the Reporting Period, the Group strictly abides by national and local laws and regulations, such as the Trade Marks Ordinance (Chapter 559 of the laws of Hong Kong), Trademark Act of Korea and Patent Act of Korea.

With respect to fair advertising, the Group requires the employees of the sales department to provide customers with accurate and true information on the Group’s products and services. The Group requires careful review of advertising material to protect our customers’ interest. The Group is committed to providing sufficient and accurate information and product label to customers, and considers that it is an extended responsibility to protect the rights and interests of consumers.

For the Reporting Period, the Group was not aware of any cases of non-compliance with laws and regulations that have a significant impact on the Group in relation to health and safety, advertising, labelling, and privacy matters related to products and services provided.

ANTI-CORRUPTION

The Group maintains a high standard of business integrity throughout its operations and bribery and corrupt practices are strictly intolerable. We strictly comply with the relevant laws and regulations in relation to bribery, extortion, fraud and money laundering, including but not limited to the Prevention of Bribery Ordinance (Chapter 201), the Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Chapter 615), Laws of Hong Kong, and the Criminal Act of Korea.

We believe that honesty, integrity and fairness are important values, and are crucial to our long-term development and success. Thus, the Code of Ethics has been established to clearly inform our employees of the Group’s strict standards regarding anti-corruption, antibribery, conflicts of interest, gift, procurement policies. Acceptance of kickbacks, commissions or any form of benefit is strictly prohibited during any procurement exercise, contract negotiation or other business dealings. It conveys our expected standards of conduct and practices to all staff members, who are required to adhere to the highest standards of business and professional ethics so that we can earn the trust of our business partners and customers. Regular training sessions will also be arranged to executives and employees for enhancing ethical awareness in conducting business activities. During the Reporting Period, we had not provided anti-corruption training to our directors and staff because we were in the process of determining and arranging appropriate resources in promoting such topics within our organization. Looking ahead, we will invest more resources to our anti-corruption training and expand the scope of anti-corruption training data disclosure.

To facilitate the identification of suspected cases of any malpractice, misconduct or illegal actions, the Group has developed a whistleblowing policy which provide channels for employees to report any suspicious fraudulent activities. Detailed investigation on the reported event shall be conducted and would be followed by disciplinary actions including termination of employment and reporting of the matters to the relevant authorities to be taken according to the result. All the information collected will be kept confidential and the Group intends to protect the whistleblower from potential retaliation.

For the Reporting Period, the Group was not aware of any cases of non-compliance with laws and regulations that have a significant impact on the Group in relation to bribery, extortion, fraud, and money laundering.

GIVING BACK TO THE COMMUNITY

Apart from our pursuit of business development, the Group spared no efforts in making commitment to the local community and our industry. Donation focusing on technology development and education and social concerns will be at the core of the Group's community investment strategy.

During the Reporting Period, we have donated KRW1,000,000 to the ICT Polytech Institute of Korea in support of the development of nurturing skilled manpower to build up the information and communication infrastructure required for the growth of the information and communication industry and technology, and lead innovations to grow with various partners, and thus make differences in the community, while the Group donated KRW1,000,000 to the Community Chest of Korea in support of the underprivileged in the corresponding period in 2022.

As an enterprise with strong social conscience, we will continue to step up our philanthropic effort and drive employee involvement in serving the community and constructing an innovative society. While developing its business, we also support community engagement and encourage employees to actively participate in work-life balance activities and community services to further the benefits of local communities and render assistance to the people in need.

REFERENCES TO THE ESG REPORTING GUIDE

Subject areas, aspects, general disclosures and KPIs	Chapter/Disclosure	Page
A. Environmental		
Aspect A1: Emissions		
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	(a) the policies; and	5-6, 8, 10
	(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.	
KPI A1.1	The types of emissions and respective emissions data.	Emissions
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).	Emissions
KPI A1.3	Total hazardous waste produced and, where appropriate, intensity.	Emissions
KPI A1.4	Total non-hazardous waste produced and, where appropriate, intensity.	Emissions
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Emissions
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.	Emissions

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KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Use of Resources	8-10
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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.	Climate Change	11-15
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(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, antidiscrimination and other benefits and welfare.		
KPI B1.1 Total workforce by gender, employment type (for example, full-or part-time), age group and geographical region.	Employment	17-19
KPI B1.2 Employee turnover rate by gender, age group and geographical region.	Employment	20

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	(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.	
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Health and Safety 21
KPI B2.2	Lost days due to work injury.	Health and Safety 21
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Health and Safety 21
Aspect B3: Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Development and Training 22, 25
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Development and Training 24-25
KPI B3.2	The average training hours completed per employee by gender and employee category.	Development and Training 22-23

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	(b) compliance with relevant laws and regulations that have a significant impact on the issuer,	
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KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Labour Standards 25
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Labour Standards 25
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KPI B5.1	Number of suppliers by geographical region.	Supply Chain Management 27
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.	Supply Chain Management 25-26
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Supply Chain Management 26
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Supply Chain Management 26

Subject areas, aspects, general disclosures and KPIs	Chapter/Disclosure	Page
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KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Product Responsibility 29
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KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Community Investment 30