

UNITAS HOLDINGS LIMITED

宏海控股集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8020)

2023/2024

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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I. PREAMBLE

After the restoration of its logistic service business in the fourth quarter of 2021, Uritas Holdings Limited (the “**Company**”) and its subsidiaries (the “**Group**”, “**we**”, “**us**” or “**our**”) are committed to expanding its business segment and exploring the new customer groups. With continuous negotiations with different customers, charterers, shipping agencies and freight forwarders, the Group successfully diversified its logistics service business.

Meanwhile, the IP automation and entertainment business performed well, and the provision of IP-related brand management and marketing consulting services for entertainment venues has become one of the Group’s major revenue streams. As the impacts of the COVID-19 Pandemic (the “**Pandemic**”) subsided, people are eager for entertainment and leisure activities, bringing valuable opportunities to the development of the Group. The operation of the “Ganawawa” shop strived to recover from the loss-making situation and the Group further expanded its business by launching “Sooper Yoo”, an integrated edutainment and sports experience playground. In addition, the Group is actively seeking cooperation with more mall operators and property management companies, securing more opportunities to open entertainment venues in the People’s Republic of China (“**Mainland China**”) and Hong Kong.

Drawing on the lessons from the experience of the Pandemic and the implementation of stricter regulations and policies within the shipping industry, the Group deeply acknowledges the importance of establishing a robust sustainability management framework for long-term business success. The multifaceted implications arising from the sustainability-related challenges present a considerable risk to the Group’s long-term growth, exacerbated by complex chain reactions and cascade effects. Hence, the Group is dedicated to taking proactive and effective actions to identify, control and mitigate the risks throughout its business operations and value chain, while enhancing resilience against future uncertainties.

As an enterprise in Hong Kong mainly engaged in the provision of IP automation and entertainment services and dry bulk shipping and logistic services, the Group is fully aware of its responsibility to promote positive transformation of the industry. The Group has incorporated sustainability principles into its core business strategies and daily operations. The Group strives to enhance its environmental, social and governance (“**ESG**”) performance by prioritising environmental stewardship, promoting social responsibility, and upholding high governance standards. Through collaboration with partners, stakeholders, and industry peers, the Group endeavours to foster a corporate culture of sustainability that ensures long-term development in a dynamic world.

II. REPORTING BOUNDARY & PRINCIPLES

In compliance with the requirements under Appendix C2 – Environmental, Social and Governance Reporting Guide (the “**ESG Guide**”) of Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”), the Group is pleased to present its ESG Report (the “**Report**”) for the financial year ended 31 March 2024 (“**FY2023/2024**”, or “**the year under review**”), which demonstrates the Group’s approach and performance in terms of ESG management and corporate sustainable development for FY2023/2024 under “Comply or Explain” provision. For the corporate governance section, please refer to the Corporate Governance Report in the Group’s 2023/2024 Annual Report.

A complete content index table is available at the end of this ESG Report for readers’ convenience to check its integrity. This ESG Report is prepared in both English and Chinese. Should there be any conflict or inconsistency, the English version shall prevail.

Boundary Setting

The Group’s IP automation and entertainment business includes the operation of the shop “Ganawawa” in Hong Kong, which is an IP thematic experience centre providing different IP products from automation gift machines, thematic game machines, carnival game booths and retail outlets. The business also includes the integrated edutainment and experience playground “Sooper Yoo” opened in Westwood, Hong Kong. In addition, the provision of IP-related brand management and marketing consulting services are also included in the business boundary.

Although the Group successfully restored its logistic services in the fourth quarter of 2021, this Report will only cover the data and information on the social aspect of this business segment. The Group is committed to further enhancing its data collection methodology in the near future to provide a more comprehensive view of its environmental performance.

Given the Group’s business nature and the considerations above, the reporting scope of this Report covers the management policies along with environmental and social performances of the Group’s businesses of i) IP automation and entertainment business and ii) dry bulk shipping and logistic business under the operational control approach.

Reporting Principles

In accordance with the reporting principles stated in the ESG Guide, the content of this Report has been developed and summarised based on the following four principles.

Materiality

The Group adhered to the principle of Materiality to effectively identify key ESG issues and reasonably allocate resources to manage ESG-related risks. The Group periodically conducted a materiality assessment through online surveys with its key stakeholders. The Group identified material ESG issues that may impact the Group in the long term based on the stakeholders' feedback on a series of ESG-related issues. For more information, please refer to the chapter Stakeholder Engagement.

Quantitative

The Group organises and discloses its environmental and social Key Performance Indicators (“KPIs”) to demonstrate the application of the Quantitative principle. The calculation methods, assumptions and conversion factors used are listed in the footnotes of the corresponding performance tables.

Balance

The Group aligns with the principle of Balance and presents a comprehensive overview of its ESG performance to ensure its stakeholders receive accurate and meaningful ESG information for informed decision-making. The Group fully assesses the material ESG risks and transparently reveals its assessment results, including outstanding achievements and areas for improvement in FY2023/2024.

Consistency

The Group adopts the same reporting framework and data calculation method as previous years to facilitate peer comparison and meaningful cross-year analysis. Any notable differences from the previous reporting framework will be appropriately explained.

III. MESSAGE FROM THE BOARD

Dear Valued Stakeholders,

On behalf of the Board of Directors (the “**Board**”), I am pleased to present this ESG Report, detailing the Group’s approach, performance and commitment regarding corporate sustainability for FY2023/2024.

Over the years, the Group has maintained a robust corporate governance structure to manage sustainability issues effectively. The Board, as the highest governance authority, takes up the responsibility for the oversight of all ESG-related issues and incorporates sound ESG management approaches to its sustainable development initiatives. During the year under review, we maintained the vision of sustainable development by educating our top management and general staff with relevant knowledge. We also strengthened our governance structure to achieve effective management of ESG-related risks.

Our ESG Management Approach

To ensure that we allocate sufficient resources to the top concerned ESG-related issues, we engaged with our stakeholders to identify material ESG-related issues that may impose significant impacts on our sustainable development. In FY2023/2024, we collaborated with external ESG consultants to identify and prioritise ESG-related issues through stakeholder engagement and materiality assessment. ESG-related issues were rated by our key stakeholders in terms of level of concern and the consolidated results were then mapped in a materiality matrix. The results underwent validation and received the endorsement of the Board. We are committed to allocating more time and attention to the material issues that are most relevant to our business operations. For more information, please refer to the chapter **Stakeholder Engagement**.

Meanwhile, we update our short-term targets on ESG performance after carefully reviewing the historical performance. To show our commitment to sustainable development, we have formulated and implemented action plans to reduce emissions and energy consumption, aiming to accelerate the transition to green operations. The Board is responsible for reviewing these targets on an annual basis as part of the preparation progress for the ESG Report. More detailed information can be found in the subsections headed **Targets and Actions** under the chapter **Environment and Natural Resources**.

Looking Ahead

In FY2023/2024, the impacts of the Pandemic gradually dissipated, allowing the Group to shift its focus from crisis management to normal operations. As the global economy rebounds and markets start to recover, the demand for entertainment brings us excellent opportunities to explore a transformative path toward a sustainable and prosperous future. As such, we regularly review our ESG-related goals and targets and introduce more measures to ensure our practice aligns with industry standards. In addition, we are committed to covering the broader business scope in the ESG Report to provide our readers with a more thorough understanding of our environmental performances during daily operations.

Last but not least, I would like to take this opportunity to express my sincere gratitude to our staff for their contributions throughout the year and to our stakeholders, customers, and business partners for their continuous support in achieving a sustainable future.

Ho Chiu Ha Maisy

Chairlady and Executive Director

Hong Kong, 28 June 2024

IV. ESG MANAGEMENT STRATEGY

Having witnessed global unprecedented changes in recent years, the Board has identified the emerging challenges from several ESG-related issues, including climate change, environmental degradation, resource scarcity, and growing inequality. To better manage the potential impacts of these crises, the Group is dedicated to establishing a robust ESG management strategy and integrating the consideration of sustainability into its development plan.

The Group adopts a “top-down” management strategy for its ESG management, with the Board holding ultimate responsibility for overseeing all ESG-related matters. The two-way dialogue mechanism between management and employees achieves better communication and transparency across the organisation, ensuring employee practices align with the rules and guidelines set by the Group.

To effectively monitor its progress on ESG-related goals and targets, the Group has developed a set of KPIs on its Greenhouse Gas (“GHG”) emissions and use of resources. The management periodically evaluates the Group’s environmental performance against the relevant targets, and then reports the results to the Board for review. By actively tracking its progress toward ESG objectives, the Board ensures the effectiveness of the relevant practices and identifies the areas for improvement.

In addition, the Group continues to study and benchmark global standards and frameworks related to sustainable development, which outline the universally accepted objectives, obstacles, and possibilities for creating a more sustainable future. Based on the results, the Group strengthens its governance framework and ensures its practices fulfil the legal requirements and stakeholders’ expectations.

V. STAKEHOLDER ENGAGEMENT



The Group's ESG management approach is rooted in effective stakeholder engagements. Therefore, the Group maintains open communication and sound relationships with its key stakeholders to address their needs and concerns promptly. By actively engaging with key stakeholders, the Group not only gains opportunities to share its achievements on sustainability but also keeps abreast of the risks and opportunities emerging in the markets. Over the years, the Group has maintained stable connections with its stakeholders through the following channels, integrating the insights of its diverse stakeholders to enhance its ESG management policies.

Communication with Key Stakeholders

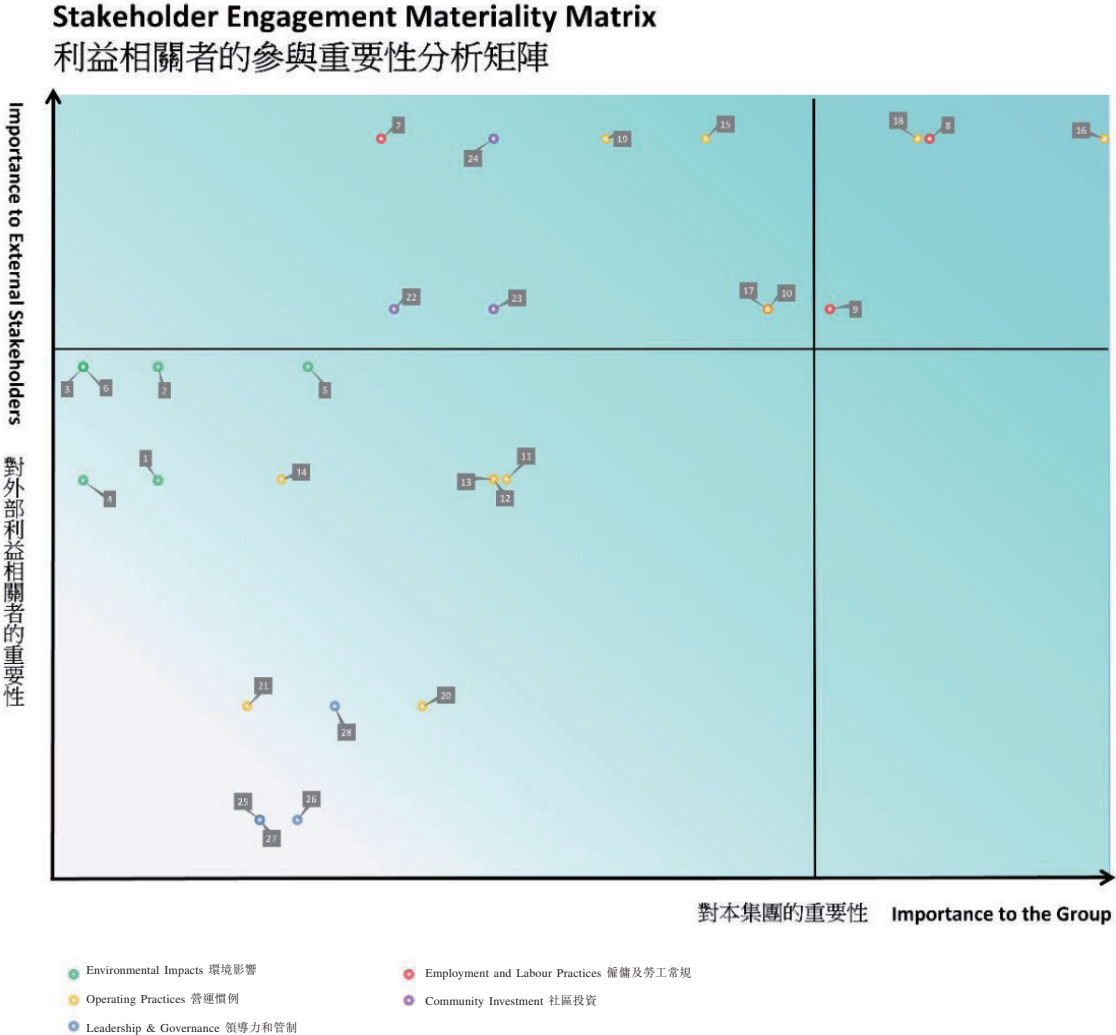
Stakeholders	Expectations and Concerns	Communication Channels
Government and regulatory authorities	<ul style="list-style-type: none"> • Law and regulation compliance • Anti-corruption policies 	<ul style="list-style-type: none"> • Supervision on the compliance with local laws and regulations • Routine reports and tax payments
Professional organisation	<ul style="list-style-type: none"> • Fulfil environmental and social responsibilities • Enhance sustainable development system 	<ul style="list-style-type: none"> • Online surveys • Telephone discussions

Stakeholders	Expectations and Concerns	Communication Channels
Employees	<ul style="list-style-type: none"> • Employees' remuneration and benefits • Systematic risk management • Career development • Training opportunities • Occupational health and safety • Sound grievance mechanism and internal communication 	<ul style="list-style-type: none"> • Performance appraisal • Regular meetings and training courses • Written comments via emails, notice boards, telephone calls and team building activities
Customers	<ul style="list-style-type: none"> • High-quality products and services • Operation with integrity • Involvement in discussions with the Group about ESG affairs • Cultivation of local employment 	<ul style="list-style-type: none"> • Face-to-face communication with customers
Shareholders	<ul style="list-style-type: none"> • Return on investments • Corporate governance • Law and regulation compliance 	<ul style="list-style-type: none"> • Regular reports • Announcements • Annual general meetings
Suppliers	<ul style="list-style-type: none"> • Protect the rights of partners • Support local economic development • Create a sustainable development model • Participate in philanthropy 	<ul style="list-style-type: none"> • Open tenders • Business meetings, phone calls and on-site visits • Seminars and workshops • Email and circulars
General public	<ul style="list-style-type: none"> • Business compliance • Conform to business ethics 	<ul style="list-style-type: none"> • Regular reports • Announcements

Materiality Assessment

Considering that ESG risks and opportunities identified by stakeholders vary according to their backgrounds and business activities involved, the Group conducts comprehensive materiality assessments periodically to determine the major concerns and expectations of its stakeholders on ESG issues.

Our most recent materiality assessment, carried out in FY2023/2024 by an external organisation, identified the material ESG issues that were most related to the Group’s business operations. The Group selected representatives of internal and external stakeholders based on their influence and degree of dependence on the Group. Online questionnaires were distributed to the general and managerial staff of the Group and its suppliers to give their ratings against the list of ESG issues. The questions covered topics on environmental impacts, employment and labour practices, operating practices, community investment, and leadership and governance. After collecting and analysing the responses of the stakeholders, the Group plotted the results into a materiality matrix below.



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

Through the materiality assessment, “Employee Remuneration and Benefits”, “Occupational Health and Safety”, “Intellectual Property Rights” and “Customer Privacy and Data Security” were identified as the most material ESG issues to the Group. The results were reviewed and validated by the Board. The Group is determined to allocate more time and resources to develop comprehensive strategies to address these issues. Other issues will also be discussed in various sections of this ESG Report.

In addition to the top material issues, the Group also engaged with its stakeholders to identify the United Nations Sustainable Development Goals (“SDGs”) that align its business strategy. Goal 1 – No Poverty, Goal 3 – Good Health and Well-Being and Goal 4 – Quality Education were selected as the prioritised SDGs for the Group’s sustainable development.

Stakeholders' Feedback

Striving for excellence, the Group appreciates all feedback and opinions from stakeholders, especially on the most material topics, as listed in the materiality assessment. Readers are also welcome to share their views on ESG matters with the Group at:

Email: admin@chanceton.com

Telephone: (852) 2158 9999

Fax: (852) 2543 9311

VI. ENVIRONMENTAL SUSTAINABILITY

Embracing the concept of circular economy, the Group endeavours to minimise its environmental impacts while achieving long-term business growth. To this end, the Group has incorporated low-carbon elements into its environmental management to reduce its environmental footprint during daily operations. In FY2023/2024, the Group continued to fulfil its environmental commitment by adhering to the relevant environmental laws and regulations in Hong Kong, including but not limited to the *Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong)*.

This section primarily discloses the Group's policies, practices and performance on emissions, use of resources, the environment and natural resources, as well as climate-related management during the year under review. For more detailed quantitative information on the Group's emissions and use of resources, please refer to Tables 1 and 2 in the **Appendix**.

Emissions

Given its business nature, the Group did not generate any air emissions during its operations. In FY2023/2024, the GHG emissions generated by the Group were mainly Scope 2 (Energy Indirect) emissions from the purchase and consumption of electricity for the daily operations of its head office and shops. In October 2021, the Hong Kong Government promulgated Hong Kong's Climate Action Plan 2050 to signify its commitment to combating climate change. In response to the call for net-zero target, the Group proactively explores feasible solutions to reduce carbon emissions and resource consumption. As the solid waste and wastewater generated by the Group were uniformly collected and managed by the property management of the buildings where the Group operated, the Group did not have accurate records of the waste volume generated during the year under review.

In FY2023/2024, the Group was not in violation of any laws and regulations in relation to air and GHG emissions, discharges into water and land, generation of hazardous and non-hazardous waste, and noise that have a significant impact on the Group.

GHG Emissions

As electricity consumption is inevitable in supporting its daily operations, the Group recognises its crucial role in reducing GHG emissions. Therefore, the Group has implemented various initiatives to control its electricity consumption. The Group has maintained detailed records of its electricity usage over the years for systematic monitoring and comparison. The Group's policies in controlling GHG emissions associated with energy consumption will be further described in the subsection titled **Electricity** under the section **Energy & Resources**.

In addition, the Group considered Scope 3 (Other Indirect) emissions generated from business air travel during FY2022/2023 and FY2023/2024 are insignificant and immaterial when compared to the overall GHG emissions. As such, the amount of Scope 3 emissions will not be disclosed in this Report according to the principle of Materiality.

Wastewater & Solid Waste

During the year under review, the Group did not generate any significant amount of hazardous waste. The non-hazardous waste and waste generated from the Group were mainly commercial wastewater and municipal solid waste from daily operations, including paper. The wastewater was directly discharged into the municipal drainage system, while solid waste was uniformly handled by the property management of the buildings. Although no specific amount of waste is generated, the Group is committed to further controlling its waste discharges and striving for better waste management. The Group has implemented a series of measures to reduce waste generation at the source, which are further described in the next section **The Environment and Natural Resources**.

Understanding that the amount of wastewater discharged largely depends on the amount of water consumed, the Group has adopted various water-saving measures to improve its water usage in daily operations. Details on the approaches will be discussed in the subsection titled **Water** under the section **Energy & Resources**.

Energy & Resources

In FY2023/2024, the Group mainly consumed electricity, water and paper during its operations, while no significant amount of packaging materials was consumed due to its business nature. Details on the amount of resources used by the Group during the year under review are illustrated in Table 2 in the **Appendix**.

Electricity

Daily operations in the offices and shops were the primary sources of electricity consumption. During the year under review, the amount of electricity consumption increased by 27% due to increased business activities.

To better manage electricity consumption and further reduce its Scope 2 emissions, the Group has implemented several measures and approaches to ensure the practices of its offices and shops adhere to its electricity-saving principles, including:

- Turn off all idling electronic equipment, including lights and air conditioners;
- Place “Save electricity and turn off the lights when you leave” labels in prominent areas of the workplace to encourage resource conservation;
- Arrange regular inspection and maintenance of electrical appliances to ensure their optimal operations; and
- Assign internal coordinator(s) responsible for collecting, evaluating and managing the Group’s electricity consumption data for ESG reporting and future improvements.

Water

In FY2023/2024, the Group did not face any problem in sourcing water fit for its purpose. Although the Group did not consume significant amount of water during its business operations, it acknowledges the essential role of water as a valuable and limited resource. To promote water conservation efforts, the Group is committed to improving its water resources management through the implementation of several initiatives, including:

- Repair dripping taps in a timely manner to prevent further leakage;
- Prioritise water-efficient equipment with Water Efficiency Labels; and
- Educate employees about the awareness of water conservation and water-saving practices.

Paper

Paper is one of the major resources that the Group consumes during its daily operations. To encourage its employees to save paper, the Group actively implemented internal practices to promote the concepts of “Paperless Office” and “Automation Office”, aiming to reduce paper consumption at sources. In addition, the Group encourages all employees to reuse and recycle paper. Specific relevant practices and measures include:

- Encourage information dissemination by electronic means (i.e., emails or e-bulletin boards);
- Educate employees on paper-saving practices;
- Set duplex printing as the default mode for most network printers; and
- Use posters and stickers to remind staff to avoid using disposable paper products.

Environment and Natural Resources

Although the Group did not induce a significant impact on the environment and the natural resources given its business nature and operation pattern, it recognised GHG emissions, primarily from the purchase and consumption of electricity, as a relatively significant aspect of its environmental footprint. To further promote responsible environmental stewardship, the Group has undertaken a thorough assessment of its energy consumption patterns to continuously improve its environmental performance.

In FY2023/2024, the Group experienced a 29% increase in the intensity of its Scope 2 GHG emissions compared to the previous year, attributed to increased business activities after the Pandemic. Nevertheless, the Group has formulated and implemented environmental policies to ensure it operates in an environmentally responsible manner and complies with applicable laws and regulations. During the year under review, the Group diligently reviewed its historical performance and updated the targets on emissions and use of resources, as summarised in the table below.

Targets and Actions

Areas	Targets	Actions
GHG Emissions	<p>As the majority of the Group’s GHG emissions stem from electricity purchased and consumed, the reduction target for GHG emissions aligns with the electricity reduction target.</p> <p>Taking FY2023/2024 as the baseline year, the Group targets to lower the intensity of its GHG emissions by 20% within the same business scope in FY2025/2026.</p>	<p>The intensity of the Group’s GHG emission increased by 37% in FY2023/2024, as compared to that of the target baseline year FY2021/2022.</p> <p>To achieve the new target, the Group is committed to further reducing GHG emissions by strictly implementing electricity-saving measures and exploring the application of renewable energy.</p>

Areas	Targets	Actions
Solid Wastes	Taking FY2023/2024 as the baseline year, the Group targets to lower the intensity of non-hazardous solid waste generated by 20% within the same scope in FY2025/2026.	<p>Since the non-hazardous solid waste is handled by the property management, the Group did not have the actual amount of waste disposed.</p> <p>Adhering to the 3R principle of “Reduce, Reuse and Recycle”, the Group will continue its waste management efforts and motivate its employees to participate in waste recycling.</p>
Electricity	Taking FY2023/2024 as the baseline year, the Group targets to lower the intensity of electricity consumption by 20% within the same scope in FY2025/2026.	<p>The intensity of the Group’s electricity consumption decreased by 13% in FY2023/2024, as compared to that of the target baseline year FY2021/2022.</p> <p>The decline in electricity consumption intensity of the Group reveals the effective implementation of electricity-saving measures. To take its steps further, the Group will explore energy-efficient lighting and equipment upgrades at its shops to enhance overall energy efficiency.</p>
Water and wastewater	<p>The amount of water consumed by the Group during the year under review was calculated based on appropriate assumptions. As the Group faces challenges in obtaining accurate data on its water consumption and wastewater discharged, the Group is cautious about setting specific reduction targets for water consumption and wastewater discharged.</p> <p>Nevertheless, the Group is committed to adhering to its internal water conservation policies and strengthening relevant education work.</p>	

Climate Change

Climate change is causing dangerous and widespread disruptions in nature and human society. Recognising the urgency of addressing climate change, the Group is dedicated to taking further actions to manage climate-related risks while identifying potential business opportunities. Adhering to the recommendations of the Task Force on Climate-related Financial Disclosures (“TCFD”), the Group conducted evaluation to identify the material climate-related risks that may have significant impacts on its business operations, as described below.

Risk	Potential Impact	
Physical Risk	<ul style="list-style-type: none"> • Increased severity and frequency of extreme weather events 	<ul style="list-style-type: none"> • Severe weather events, such as heavy rain and tropical cyclones, may disrupt shipping and logistic services. Delivery delays may lead to higher operating costs, bringing additional uncertainties and challenges to business growth.
Transition Risk	<ul style="list-style-type: none"> • Enhanced reporting obligations on carbon emissions • Introduction on carbon pricing 	<ul style="list-style-type: none"> • Enhanced reporting obligations may increase compliance costs of the Group for additional monitoring and reporting. • The implementation of carbon pricing will result in external costs, requiring investments in technology and equipment upgrades.

The Group is currently in the preliminary stage of developing action plans for climate change mitigation and adaptation. Looking forward, the Group will allocate resources and efforts to understand the impacts of climate change on its business and develop corresponding plans. The Group plans to conduct a scenario analysis to assess its resilience to climate change and improve the flexibility of its strategies. In addition, the Group will proactively explore and capitalise on new opportunities emerging in the market in its journey towards a low-carbon business model.

VII. SOCIAL SUSTAINABILITY

EMPLOYMENT AND LABOUR PRACTICES

Employment

The Group recognises that its workforce is the cornerstone of long-term business success and development. Therefore, the Group values the holistic well-being of its employees and is committed to maintaining a diverse, inclusive, and supportive working environment for all employees. By providing development opportunities and professional training, the Group empowers its employees to unlock their potential and continuously improve their professional skills, achieving mutual growth for both individuals and the Group. As of 31 March 2024, there were a total of 31 employees who were all located in Hong Kong. The breakdown of the Group's workforce in terms of age, gender and position levels can be found in Table 3 in the **Appendix**.

Law compliance

In FY2023/2024, the Group complied with the relevant laws and regulations, 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);*
- *Mandatory Provident Fund Schemes Ordinance (Cap. 485 of the Laws of Hong Kong);*
and
- *Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong).*

The human resource management policies of the Group are regularly reviewed and updated by the Human Resources Department to ensure its employment practices are in line with the latest applicable laws and regulations.

Recruitment and promotion

Attracting and retaining talent is the top priority for the Group to maintain its competitiveness. The Group has implemented robust recruitment policies to regulate the recruitment process and employee management. The Group offers fair and competitive remuneration packages considering the candidates' background, personal attributes, working experiences and career aspirations. In addition, the Group refers to the market benchmarks to provide promotion opportunities for eligible employees who have demonstrated outstanding performance.

Compensation and dismissal

The Group regularly reviews its remuneration policies based on industry standards and market trends. Performance appraisals are conducted periodically to ensure all employees are recognised and compensated appropriately based on their contributions and efforts. All employment decisions, such as appointment, promotion or termination should be made on reasonable and lawful grounds. The Group has implemented strict dismissal procedures to prohibit any kind of unfair or illegitimate dismissal. During the year under review, the Group's turnover rate was approximately 3.2%. More information on the breakdown of the Group's turnover rate can be found in Table 4 in the **Appendix**.

Working hours and rest periods

The Group has clearly defined the working hours and rest periods for its employees based on local employment laws and regulations. In addition to the basic annual leave and statutory holidays, the Group's employees are also entitled to extra leave benefits, including sick leave, marriage leave, maternity leave, paternity leave and compassionate leave.

Equal opportunity, diversity and anti-discrimination

As an equal opportunity employer aiming to at promote inclusion, the Group believes that a dynamic workforce with diverse backgrounds could lead to better performance and achievement. As such, the Group promotes the concept of equality in the workplace and holds zero tolerance for any form of workplace discrimination, harassment, or vilification. The Group ensures that all hiring, training, promotion, dismissal and retirement decisions are undertaken based on factors irrespective of its 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.

The Group has taken all necessary steps to prohibit discrimination in the workplace and requires its employees to respect others. In addition, the Group encourages its employees to report any concerns regarding workplace discrimination to the Human Resources Department. Once any report is received, the Human Resources Department will investigate the incident and take necessary disciplinary actions without hesitation.

Other benefits and welfare

The Group values and priorities the well-being of its employees, including physical and mental health. To boost morale and foster a sense of belonging, the Group has provided year-end bonus and arranged a series of entertaining activities to strengthen team cohesion. During the year under review, the Group organised meal gatherings and festival parties for its employees.

In FY2023/2024, the Group was not in violation of 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.

Health and Safety

The Group regards occupational health and safety as its top priority. As its corporate commitment, the Group endeavours to create a healthy and secure environment for all employees. Meanwhile, the Group integrates health and safety elements into its business operations to mitigate the occupational health and safety risks faced by its employees. In FY2023/2024, the Group complied with the applicable laws and regulations regarding the protection of occupational health and safety, including the *Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong)*.

To further safeguard its employees' health and safety, the Group has formulated internal health and safety policies, which provide clear and practical guidance on preventing work-related risks for all employees in the office and shops. The Group continuously monitors the implementation of these policies to ensure their validity. With reference to the recommended practices outlined in Occupational Health and Safety Management Systems (ISO 45001: 2018), the Group developed and enforced the following measures:

- Maintain and clean the air-conditioning systems regularly;
- Promote the “5S” concept in workplace management;
- Disinfect carpets and office equipment regularly; and
- Prohibit smoking and drinking liquor in the workplace.

The Group requires its employees to report on any unsafe practices, injury, accident or safety-related hazard to their supervisor in a timely manner. The Group designates shop managers in charge of the operations and the Operation Manager to identify, control and manage the potential occupational health and safety risks. The Group did not record any work-related fatalities in the past three years, and no work-related injuries thus zero lost days due to work injury have been recorded during the year under review.

In FY2023/2024, the Group was not in violation of material relevant laws and regulations in relation to providing a safe working environment and protecting the employees from occupational hazards that may have a significant impact on the Group.

Development and Training

The Group recognises that its employees play an essential role in maintaining its competitiveness in the marketplace, thereby attaching great importance to talent cultivation and professional development. The Group is committed to providing sufficient opportunities and resources to support the growth of its employees.

The Group has formulated and implemented internal policies that encourage its employees to achieve continuous improvement through training. In addition to internal training, the Group also encourages employees to participate in job-related courses and external training programmes to gain professional knowledge and skills. The Group also offers reimbursement for employees who have relevant vocational qualification examinations and obtained certificates with due consideration.

Given the limited number of new employees in FY2023/2024, the Group did not arrange any training programmes for its employees. Nevertheless, the Group is committed to providing diverse training for its employees in the future.

Labour Standards

The Group strictly abides by the *Employment Ordinance (Cap. 57 of the Laws of Hong Kong)* to prevent child or forced labour employment. To prevent child labour, underage workers, or forced labour, the Group has established internal policies to standardise the recruitment and employment procedures. In specific, the Human Resource Department requires all job applicants to provide valid identity documents and materials, including academic transcripts and ID cards, to ensure they are lawfully employable.

The Group regularly reviews and updates its internal policies to ensure its employment practices comply with the applicable laws and regulations. The Human Resource Department is responsible for monitoring recruitment and employment procedures. Once the Group identifies any practices against relevant labour laws, regulations or standards, the relevant employment contract will be immediately terminated, and the corresponding employees will be disciplined accordingly. A report will be made to the police when the senior management considers it necessary.

In FY2023/2024, the Group was not in violation of any relevant laws and regulations, in relation to the prevention of child and forced labour that have a significant impact on the Group.

OPERATING PRACTICES

Supply Chain Management

Maintaining a stable and sustainable supply chain is critical for the Group's business development. To this end, the Group has continuously optimised its supply chain management by identifying and eliminating the potential environmental and social risks along its value chain. The Group has formulated and implemented its Compliance Manual for supplier management and requires its suppliers to strictly comply with the relevant policies and guidelines stipulated in the Manual.

During the supplier selection process, the Group evaluates suppliers' performance based on criteria including production/service cost, quality, and post-sale service. To address risks arising from the supply chain, the Group has implemented relevant internal policies and conducts due diligence for its suppliers before engagement. To ensure the performance of its suppliers meets expectations, the procurement team of the Group regularly reviews their environmental performance and social responsibility fulfilment.

As part of its commitment to environmental protection, the Group is committed to extending the concept of sustainability to its value chain. To enhance its sustainability performance, the Group embraces green procurement principles and prioritises products and services with better environmental performance. In particular, the Group gives preference to local procurement to reduce carbon emissions from upstream transportation and distribution. In FY2023/2024, the Group maintained stable relationships with 9 suppliers which are all located in Hong Kong. Due to the update of the list of suppliers, the aforementioned supply chain management and green procurement policies are to be applied to its suppliers.

Product Responsibility

In FY2023/2024, the Group was in compliance with the relevant laws and regulations in Hong Kong regarding health and safety, advertising, labelling and privacy matters with respect to its operations, products and services, and methods of redress that have a significant impact on the Group, including but not limited to:

- *GEM Listing Rules;*
- *Companies Ordinance (Cap. 622 of the Laws of Hong Kong);*
- *Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong); and*
- *Consumer Council Ordinance (Cap. 216 of the Laws of Hong Kong).*

Due to the Group's business nature and under the principle of Materiality, the health and safety, advertising and labelling-related issues are considered not significant to the Group, thereby not being discussed in this ESG Report.

Maintaining product/service quality

The Group is dedicated to maintaining consistent product and service quality while promoting continued business growth. To provide customers with satisfactory experience, the Group continues improving its service quality by promptly addressing emerging technical and operational risks. In addition, the Group conducts business activities in accordance with the local ordinances and requires its employees to maintain high standards of integrity and professional ethics. To effectively enhance its service quality, the Group values the opinions of its customers and maintains active communication with them to address their concerns promptly.

To ensure customers receive high-quality products, the Group establishes a comprehensive quality control system and conducts regular inspections on product quality products to avoid customers receiving unsatisfactory products. Meanwhile, the Group has formulated its internal recall guidelines. In case a defective product with health concerns or quality problems is identified, the Group will promptly initiate actions to recall the products from its shop following its recall procedures.

During the year under review, no products of the Group were subjected to recalls due to health and safety reasons.

Complaint handling

The Group attaches great importance to customer feedback and see complaints as a powerful tool to drive business improvement. By maintaining effective communication channels, the Group seeks views from its customers to understand their needs and expectations. Once a complaint is received, the relevant department will conduct a thorough investigation in accordance with internal guidelines. The Group will take corresponding actions after receiving verification from the head office. Customers will be informed of the investigation process and handling results within a specified timeframe. During the year under review, the Group did not receive any substantial complaints.

Protecting customer privacy

As a commitment to ethical corporate operations, the Group complied with applicable laws and regulations regarding customer privacy. The Group strictly protects the interest of its customers by implementing suitable measures to prevent personal information leakage. The principles, requirements and procedures related to personal data management are clearly outlined in the Employee Handbook. The Information Technology (“IT”) Department is responsible for implementing and monitoring the policies on customer data protection and privacy. Meanwhile, the IT Department regularly reviews the practices related to personal data protection to ensure that all personal data of its customers is used only for the purpose for which it was collected.

During the year under review, there were no substantiated complaints received by the Group concerning the breaches of customer privacy and losses of customer data.

Intellectual property rights

Given that intellectual property automation and entertainment is one of the Group's major business segments, the Group attaches great importance to protecting intellectual property rights. During the year under review, the Group has implemented internal guidelines to fully safeguard its intellectual property rights, including requiring its employees to protect confidential business secrets and other proprietary intellectual properties.

In addition, when collaborating with renowned brands or IP for crossover activities, the Group will engage the Legal Department and sign a cooperation agreement with the involved IP owner before entering into a commercial contract.

Anti-Corruption

Acknowledging the importance of ethical business operations, the Group adopts a zero-tolerance approach to any form of corruption and is committed to creating a corporate culture built on transparency and integrity. In FY2023/2024, the Group complied 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:

- *Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615 of the Laws of Hong Kong); and*
- *Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong).*

In addition, the Group has formulated and implemented internal anti-corruption policies, which have been well communicated to its employees.

To combat corruption and illegal behaviours, the Group has established an effective grievance mechanism to protect its interest. Effective whistleblowing procedures allow employees to report any suspected, inappropriate or illegal behaviour to the Audit Committee of the Group, either verbally or in writing, with supporting evidence. Once receiving the report, the Audit Committee will conduct investigation and verification in confidentiality to protect the whistle-blower from retaliation and reprisals. For substantiated illegal activities, the Group will take corresponding actions and report the incident to relevant regulators or law enforcement authorities when the management deems it necessary.

In FY2023/2024, the Group did not arrange any anti-corruption training. Nevertheless, the Group will educate its employees on relevant knowledge to further enhance their understanding on anti-bribery and corruption. During the year under review, there were no concluded legal cases regarding corrupt practices brought against the Group or its employees. Also, the Group was not in violation of any local relevant laws and regulations in relation to bribery, extortion, fraud and money laundering that have a significant impact on the Group.

COMMUNITY

Community Investment

The Group recognises its corporate social responsibilities and is committed to engaging in community activities to support local development. Since its establishment, the Group has made efforts to create values and lasting impacts on the community it serves, contributing to a harmonious and sustainable future. In addition to creating job opportunities and engaging with local suppliers, the Group also encourages its employees to actively participate in social activities.

During the year under review, the Group was not able to organise or participate in any community activities or charitable activities. In the future, the Group will further local construction and actively seek more opportunities to give back to society.

LOOKING FORWARD

As the impacts of the Pandemic gradually eased, the Group has shifted its focus to stable and sustainable business operations. Looking ahead, the Group will strive to improve its ESG performance and gradually adopt best practices aligned with industry standards, thereby achieving long-term success.

APPENDIX

Table 1 The Group's Total Emissions by Category in FY2023/2024 and FY2022/2023

Emission Category	Key Performance Indicator (KPI)	Unit	Intensity (Unit/Floor Area m ²) in		Intensity (Unit Floor Area m ²) in	
			Amount in FY2023/2024	FY2023/2024 ¹	Amount in FY2022/2023 ²	FY2022/2023 ²
GHG Emissions ⁴	Scope 1 (Direct Emissions)	Tonnes of CO ₂ e	-	-	-	-
	Scope 2 (Energy Indirect Emissions) ³	Tonnes of CO ₂ e	90.5	0.07	70.1	0.06
	Total (Scope 1 & 2)	Tonnes of CO ₂ e	90.5	0.07	70.1	0.06
Non-hazardous Waste ^{5,6}	Wastewater	m ³	30.0	0.02	122.0	0.10

- Intensity for FY2023/2024 was calculated by dividing the amount of GHG and other emissions respectively by the Group's floor areas of operations of one office and two shops in Hong Kong in FY2023/2024, which was around 1,250.5 m²;*
- The amount and intensity in FY2022/2023 were extracted from the data set out in the Group's ESG report for FY2022/2023;*
- The Group's Scope 2 (Energy Indirect Emissions) only included the emissions arose from electricity consumption;*
- 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 and Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong;*
- The total amount of wastewater generated by the Group was primarily based on the estimation of 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; and*
- Since the non-hazardous solid waste is handled by the property management, the Group did not have the actual amount of waste disposed. Aiming to enhance its reporting accuracy, the Group chose not to estimate the amount of waste disposed in FY2023/2024 and will explore more accurate measurement approaches.*

Table 2 Total Resource Consumption in FY2023/2024 and FY2022/2023

Use of Resources	Key Performance Indicator (KPI)	Unit	Amount in FY2023/2024	Intensity (Unit/ Floor Area m ²) in FY2023/2024 ¹	Amount in FY2022/2023 ²	Intensity (Unit Floor Area m ²) in FY2022/2023 ²
Energy	Electricity	kWh	136,150.0	108.88	107,414.0	86.22
	TOTAL ³	kWh'000	136.2	0.11	107.4	0.09
Water	Water ⁴	m ³	30.0	0.02	122.0	0.10
Paper	Paper	kg	150.0	0.12	50.0	0.04

- Intensity for FY2023/2024 was calculated by dividing the amount of resources that the Group consumed in FY2023/2024 by the Group's floor areas of operations of one office and two shops in Hong Kong in FY2023/2024, which was around 1,250.5 m²;*
- The amount and intensity in FY2022/2023 were extracted from the data set out in the Group's ESG report for FY2022/2023;*
- The total energy was calculated based on "How to Prepare an ESG Report? – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange; and*
- In FY2023/2024, the amount of water consumption only includes the data from Sooper Yoo in the Westwood. With the enhancement in the new approaches in its measurement of water consumption, the Group has refined its water management and monitoring through recording a more accurate amount of water usage. The Group will keep on looking for more convincing techniques that cover all business activities in the future.*

Table 3 Number of Employees by Age Group, Gender, Employment Type, Position Level and Geographical Location of the Group in FY2023/2024 ¹

Unit: Number of employees		Age group					
Gender	Aged below 30	Aged between 30 and 39	Aged between 40 and 49	Aged between 50 and 59	Aged 60 or above	Total	
Male	5	2	2	5	0	14	
Female	10	3	2	1	1	17	
Total	15	5	4	6	1	31	

Employment type		
Full time	Part time	Total
21	10	31

Position level					
Gender	General staff	Middle managerial level	Senior managerial level	Chief Executive Level management	Total
Male	7	1	1	5	14
Female	11	4	1	1	17
Total	18	5	2	6	31

Geographical location	
Hong Kong	Total
31	31

1. *The employment data in headcount was obtained from the Group’s Human Resources Department based on the employment contracts entered into between the Group and 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 aforementioned Reporting Scope. 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 4 Employee Turnover Rate by Age Group, Gender and Geographical Locations in FY2023/2024 ¹

Unit: Number of employees	Age group					Total
	Aged below 30	Aged between 30 and 39	Aged between 40 and 49	Aged between 50 and 59	Aged 60 or above	
Gender						
Male	0	0	0	0	0	0
Employee turnover rate	0%	0%	0%	0%	0%	0%
Female	1	0	0	0	0	1
Employee turnover rate	10.0%	0%	0%	0%	0%	5.9%
Total	1	0	0	0	0	1
Total employee turnover rate	6.7%	0%	0%	0%	0%	3.2%
Geographical locations						
Locations	Employee turnover		Employee turnover rate			
Hong Kong	1		3.2%			

1. *The turnover data in headcount was obtained from the Group’s Human Resources Department based on the employment contracts entered into between the Group and its employees, within the aforementioned Reporting Scope. Turnover rates were calculated by dividing the number of employees who left the Group in FY2023/2024 by the number of employees in FY2023/2024. 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.*

REPORT DISCLOSURE INDEX

Aspects	ESG Indicators	Description	Section
A. Environmental			
A1: Emissions	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 air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.</p> <p><i>Note: Air emissions include NO_x, SO_x, and other pollutants regulated under national laws and regulations.</i></p> <p><i>Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride.</i></p> <p><i>Hazardous wastes are those defined by national regulations</i></p>	Environmental Sustainability – Emissions
	KPI A1.1	The types of emissions and respective emissions data.	Appendix – Table 1
	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 – Table 1
	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
	KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Appendix – Table 1

Aspects	ESG Indicators	Description	Section
	KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Environmental Sustainability – Environment and Natural Resources
	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 – Environment and Natural Resources
A2: Use of Resources	General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials. <i>Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.</i>	Environmental Sustainability – Energy & Resources
	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 – Table 2
	KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Appendix – Table 2
	KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Environmental Sustainability – Environment and Natural Resources
	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 – Energy & Resources
	KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Environmental Sustainability – Energy & Resources

Aspects	ESG Indicators	Description	Section
A3: The Environment and Natural Resources	General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	Environmental Sustainability – Environment and Natural Resources
	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 – Environment and Natural Resources
A4: Climate Change	General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Environmental Sustainability – Climate Change
	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
B. Social			
Employment and Labour Practices			
B1: Employment	General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Social Sustainability – Employment
	KPI B1.1	Total workforce by gender, employment type (for example, full-or parttime), age group and geographical region.	Appendix – Table 3
	KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Appendix – Table 4

Aspects	ESG Indicators	Description	Section
B2: Health and Safety	General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	Social Sustainability – Health and Safety
	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
	KPI B2.2	Lost days due to work injury.	Social Sustainability – Health and Safety
	KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Social Sustainability – Health and Safety
B3: Development and Training	General Disclosure	Policies on improving employees’ knowledge and skills for discharging duties at work. Description of training activities. <i>Note: Training refers to vocational training. It may include internal and external courses paid by the employer.</i>	Social Sustainability – Development and Training
	KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Social Sustainability – Development and Training
	KPI B3.2	The average training hours completed per employee by gender and employee category.	Social Sustainability – Development and Training

Aspects	ESG Indicators	Description	Section
B4: Labour Standards	General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Social Sustainability – Labour Standards
	KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Social Sustainability – Labour Standards
	KPI B4.2	Description of steps taken to eliminate such practices when discovered	Social Sustainability – Labour Standards
Operating Practices			
B5: Supply Chain Management	General Disclosure	Policies on managing environmental and social risks of the supply chain.	Social Sustainability – Supply Chain Management
	KPI B5.1	Number of suppliers by geographical region.	Social Sustainability – Supply Chain Management
	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
	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
	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

Aspects	ESG Indicators	Description	Section
B6: Product Responsibility	General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Social Sustainability – Product Responsibility
	KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Social Sustainability – Product Responsibility
	KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Social Sustainability – Product Responsibility
	KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Social Sustainability – Product Responsibility
	KPI B6.4	Description of quality assurance process and recall procedures	Social Sustainability – Product Responsibility
	KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Social Sustainability – Product Responsibility

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