



A.Plus Group Holdings Limited 優越集團控股有限公司

(Incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立之有限公司)
Stock Code 股份代號: 1841

2018/19

Environmental,
Social and
Governance Report
環境、社會及管治報告

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ABOUT THE GROUP

A.Plus Group Holdings Limited (referred to in this report as the “Company”, together with its subsidiaries, the “Group”) has over 16 years of history in the financial printing industry in Hong Kong. The Group is principally engaged in the provision of typesetting, design, translation, printing and delivery services in relation to financial reports, announcements, shareholder circulars, debt offering circulars, IPO prospectuses and fund documents (“Principal Operations”). The majority of the Group’s customers are companies listed on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”).

Leveraging on our listing status as well as our long-term business relationships with customers and business partners, the Group positions itself as a prominent player in the financial printing industry, and will continue to adhere to its business strategy to expand our customer base of companies listed on the Stock Exchange and further penetrate the market of debt offering circulars and IPO prospectuses through developing our business relationship with intermediaries.

ABOUT THIS REPORT

This is the Company's annual Environmental, Social and Governance ("ESG") report (the "ESG Report") for the year ended 31 March 2019 (the "Reporting Period").

The Group successfully transferred the listing of the shares of the Company from GEM of the Stock Exchange to the Main Board of the Stock Exchange (the "Main Board") on 11 January 2019. Hence, this ESG Report is published in accordance with the Environmental, Social and Governance Reporting Guide (the "ESG Reporting Guide") as set out in Appendix 27 to the Rules Governing the Listing of Securities on the Stock Exchange for the Main Board and the "comply or explain" provisions contained therein.

Scope, materiality, and reporting period

Reporting Principle, Scope and Materiality

This report covers the Group's accomplishments and challenges in relation to the ESG aspects during the Reporting Period, as well as its ongoing policies, initiatives and commitments to enhance its ESG performance. During the Reporting Period, there was no significant change in our Principal Operations, therefore, there is no change in our ESG management approach, strategy, priorities and objectives from those adopted for the year ended 31 March 2018. This ESG Report covers the Group's Principal Operations based in Hong Kong, as well as areas that are of the greatest interest or concern to stakeholders.

All information contained herein are derived from official documents or statistical reports of the Group. A designated working group from various departments and subsidiaries was responsible to obtain information and data for the preparation of this ESG Report. This report has been reviewed and approved by the board of directors of the Company (the "Board").

For further information regarding the corporate governance aspects of the Company, please refer to pages 27 to 43 of the Company's annual report for the year ended 31 March 2019.

Stakeholder engagement

We understand that stakeholder engagement plays a pivotal role to our continuous efforts in improving our ESG standard. Therefore, we have built and maintained various communication channels for our shareholders, customers, employees, suppliers, other stakeholders and all interested parties. We also endeavour to provide our stakeholders with clear information about our approaches to business operations and ESG issues. Such communication channels include, but are not limited to, announcements, circulars, financial reports, general meetings, corporate websites and electronic correspondence.

We welcome opinions on the Group's approaches on the ESG aspects upon reading the ESG Report. Please share with us by emailing us at ir@aplushk.com.

CHAIRMAN'S MESSAGE

While the Company has enjoyed an enhanced corporate profile and strengthened market position in the industry as a result of the successful transfer of listing of the Company's shares from GEM to the Main Board, the Company is devoted to maintaining and ensuring high standards of corporate governance, internal control and risk management, which are essential for the sustainability and long-term success of the Group as a whole.

During the Reporting Period, the Group spared no effort to enhance its ESG performance. In fact, during our long history of successful development, we witnessed a growing need for better ESG practices in the industry and we are committed to minimise our impact to the environment and the community in which we operate, whilst sustain our business growth by placing an emphasis on the efficient use of resources, promoting energy-saving habits, adopting fair practices to create an equal employment environment and assisting those in need in our society.

To achieve our ESG commitments, we have vested the overall management of the Group's ESG strategy and reporting to the Board. The Board is responsible for determining the ESG policies of the Group as well as assessing and improving the effectiveness of our risk management and internal control functions to ensure compliance with relevant legal and regulatory requirements.

I would like to take this opportunity to express my sincere gratitude to our customers, business partners and shareholders for their continuous support and trust in the Group. I also wish to express my heartfelt appreciation to all our staff for their efforts and commitment to ensure that the Group achieves its ESG and sustainability goals.

A.Plus Group Holdings Limited
Lam Kim Wan

Chairman and Executive Director

ENVIRONMENTAL

The Group is mindful of the after-effects of our business operations to the environment and it ensures its compliance with the Air Pollution Control Ordinance and all relevant environmental laws and regulations in Hong Kong, where the Group operates.

We are committed to minimising our environmental impact through the inclusion of environmentally friendly elements in our business operations as well as raising the environmental awareness amongst our employees. We encourage our staff to better utilise resources by promoting energy-saving measures to play our part in conserving and protecting eco-systems.

Based on our business nature, our Principal Operations did not involve any direct carbon emission produced by the consumption of fuel for machines or vehicles during the Reporting Period, and we identify that paper and electricity power consumption are the main sources of indirect emission from our operations. Therefore, we will discuss our practices and policies to minimise such emission and conserve natural resources.

During the Reporting Period, there was no incident of non-compliance with local relevant environmental laws and regulations relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste that have a significant impact on the Group, and therefore no penalties was imposed on the Group during the Reporting Period.

Emissions

Exhaust Gas and Greenhouse Gas Emission

The Group's Principal Operations do not generate any direct greenhouse gas emissions. We acknowledge that, due to our business nature, electricity and paper consumption in our offices constitute most of the indirect emissions of greenhouse gas from our daily operations during the Reporting Period. Hence, we consider reducing electricity and paper consumption as our foremost tasks in curtailing any negative environmental impact from the Group's operations.

Meanwhile, the Group engages external printing factories to carry out printing works. Although the Group has no direct control over their environmental policies, it proactively takes measures to reduce electricity consumption and greenhouse gas emissions, such as suggesting customers to use more eco-friendly paper for report printing and arranging more efficient printing schedules with both customers and printing factories.

We also engage external printing factories to handle delivery of printed documents of our customers. Therefore, we do not maintain any vehicle fleet for such purposes and our Principal Operations produce no direct emission from fuel consumption.

Indoor Air Quality

The Group is committed to improving indoor air quality as its employees, customers and other related parties often work long hours in the Group's facilities and indoor air pollution may cause serious health problems such as allergies and respiratory illnesses. There was no construction or renovation works carried out our office premises during the Reporting Period, however, they are designed for a reasonable indoor air quality, and we maintain and monitor performance of our heating, ventilating and air conditioning (HVAC) system to ensure constant air circulation, temperature control and pollutant removal in our offices.

Waste Management

No hazardous waste was produced during the Reporting Period as wastes from our daily operations only include general non-hazardous and domestic wastes such as paper, toner cartridge, food scraps and leftover, which are sorted and disposed properly. We reuse papers and paper bags and arrange authorised contractors to recycle used toner cartridges. We arrange collection and proper disposal for wastes that cannot be recycled or reused.

We understand that electronic solid wastes usually end up in landfills and might create toxics such as lead, mercury and cadmium, which leach into soil and water. We strictly follow The Producer Responsibility Scheme on Waste Electrical and Electronic Equipment covering the regulated electrical equipment. Low-efficiency computers and other electronic devices which are not up to our daily operation requirements are donated to charity organisations, whilst obsolete and non-functioning ones are collected by qualified firms to reduce pollution from electronic wastes.

Sewage Treatment

Without any manufacturing process, the Group does not produce any industrial wastewater. Domestic wastewater from our daily operations is discharged as required by the property management companies of the buildings where our offices are located.

Emission Data:

Emissions	Unit	2019	2018	% increase/ (decrease)
Greenhouse gas				
- Scope 1 – direct emission				
- fuel consumption (machines)		N/A	N/A	N/A
- fuel consumption (vehicles)		N/A	N/A	N/A
	Tonnes of carbon dioxide equivalents (CO ₂ e)			
- Scope 2 – indirect emission				
- electricity consumption		207	197	5.1
- Scope 3 – other indirect emission				
- paper consumption		1,138	1,569	(27.5)
Total		1,345	1,766	(23.8)

Summary of KPI disclosure of Aspect A1 under the ESG Reporting Guide:

KPI A1.1	Our Principal Operations do not involve activities that directly emit greenhouse gas or other air pollutants. The types of emissions and respective emissions data (if applicable) are set forth in the above data highlights.
KPI A1.2	Our Principal Operations do not involve activities that directly emit exhaust gas. The only source of exhaust gas was mainly from the motor vehicles which were held in trust by the directors and senior management of the Company. The management of the Group believes that the impact of exhaust gas emitted was insignificant. Emissions of indirect greenhouse gases are set forth in the above data highlights.
KPI A1.3	Our Principal Operations do not involve activities that produce hazardous wastes.
KPI A1.4 and KPI A1.6	There is no applicable data of non-hazardous waste produced as waste produced from our operations is collected and handled by the property management companies of the buildings where our offices are located. Types of non-hazardous waste, description of how they are handled, and reduction initiatives are discussed in the section headed "Use of Resources".
KPI A1.5	Measures to mitigate emissions can be referred to in the section headed "Emissions".

Use of Resources

The Group strives to minimise its environmental impact whilst growing its business. Efficient use of resources has been heavily emphasised as one of our fundamental green practices. As aforementioned, paper and electricity are resources that we consume the most. Therefore, the Group has formulated a series of green office practices:

Paper and Electricity Conservation

- Reuse and recycle papers, opt for double-sided printing except for confidential information and avoid unnecessary colour printing;
- Promote the use of electronic mailing and electronic filing system; make use of electronic devices for presentation and relevant purposes;
- Switch off all idling electrical appliances, lights and office equipment;
- Maintain an appropriate indoor temperature at 25°C;
- Conduct regular maintenance and repair works of office equipment to improve durability and ensure functionality;
- Replace obsolete office equipment including computers to improve efficiency;
- Install LED lighting or other energy-efficient lighting tools;
- Assign suitable meeting rooms, which are designed to be adjustable to fit different needs of customers, to reduce unnecessary electricity consumption;
- Adopt natural sunlight in meeting rooms instead of relying solely on lighting systems; and
- Install separate air conditioners instead of centralised systems.

Other Green Practices

- Encourage the use of video or telephone conferencing systems to avoid business travel, and encourage the use of public transportation;
- Recycle toner cartridges;
- Avoid using disposable goods and reuse office stationery;
- Communicate with customers and suppliers to promote use of recycled paper and soy ink; and
- Remind staff and visitors of water conservation.

The Group has also adopted a recycling scheme for office equipment and furniture by donating redundant office equipment and furniture to approved charitable organisations in Hong Kong. The Group has also engaged accredited secure information disposal services provider to collect used papers from our offices for recycling purposes when appropriate.

Resource Consumption Data

Resources Consumed	Unit	2019	2018	% increase/ (decrease)
Electricity	kWh ('000s)	259	250	(3.6)
Water	m ³	159	161	(1.2)
Paper	tonne	237	327	(27.5)

Summary of KPI disclosure of Aspect A2 under the ESG Reporting Guide:

KPI A2.1	Details of electricity consumption are set forth in the above data highlights.
KPI A2.2	Details of water consumption are set forth in the above data highlights.
KPI A2.3	Description of energy use efficiency initiatives can be referred to in the section headed "Use of Resources".
KPI A2.4	There is no issue in sourcing water that is fit for purpose. The Group considers the level of its water consumption is reasonable. Description of water use efficiency initiatives can be referred to in the above paragraphs.
KPI A2.5	There is no applicable data of packaging material as we are not directly involved in the use of any packaging material.

Environment and Natural Resources

The Group does not have any significant impact on the environment and natural resources beyond the consumption of resources and emissions as mentioned above. The Group will continue to look into different ways to enhance its employees' environmental awareness. The Group will also integrate environmental considerations into its business decisions, in addition to enhancing environmental measures, including issuing internal environmental guidance and sharing relevant environmental information in relation to building a greener office.

Summary of KPI disclosure of Aspect A3 under the ESG Reporting Guide:

KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them can be referred to the paragraph headed "Environment and Natural Resources".
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SOCIAL

Employment and Labour Practices

Employment

As at 31 March 2019, the Group had 102 employees, who are key to bringing us success and maintaining our competitiveness. We are dedicated to providing a gratifying and rewarding workplace to our employees and offering them with opportunities to learn, grow and succeed. All employees are based in Hong Kong.

All employees are bound by relevant terms and condition to protect the rights of both the Company and employees. Our administration department and supervisors are responsible for overseeing the implementation. During the Reporting Period, there was no significant change in our labour structure that should be brought to the attention of our stakeholders.

During the Reporting Period, there was no incident of non-compliance with the relevant laws and regulations that have a significant impact on the Group relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare.

Employment Data:

	Unit	2019	2018
Total employees	No. of employees	102	112
By gender			
– Male	Percentage (%)	57.9	58.9
– Female		42.1	41.1
By employment type			
– Full-time permanent		27.4	31.3
– Full-time contracted	Percentage (%)	70.6	58.9
– Temporary		2.0	9.8
By rank			
– Executives	Percentage (%)	32.4	29.5
– Others		67.6	70.5

	Unit	2019	2018
By age			
– Below 30		37.3	45.5
– 30-39		27.5	25.9
– 40-49	Percentage (%)	21.5	17.8
– 50-59		13.7	9.9
– 60 or above		–	0.9
Average tenure			
– Executives (male)		10.2	9.8
– Executives (female)	No. of years	6.5	5.6
– Others (male)		2.1	1.5
– Others (female)		2.1	1.6
New hires			
– Male	No. of employees	9	18
– Female		9	14
Employee turnover			
By gender			
– Male	No. of employees	16	16
– Female		14	10
By age			
– Below 30		15	21
– 30-39		7	4
– 40-49	No. of employees	4	1
– 50-59		3	0
– 60 or above		1	0

Recruitment and Remuneration Policies

We undertake to provide a workplace where our staff members are respected. Our employment and labour practices comply with the applicable laws such as the Employment Ordinance and the Mandatory Provident Fund Schemes Ordinance in Hong Kong and other applicable laws and regulations relating to employment. Our employees are provided with an employee handbook which covers terms of employment, remuneration packages, working hours, rest periods and holidays, termination, confidentiality, work ethics and other areas.

When determining the remuneration packages of our employees, we take into account the prevailing market conditions and industrial benchmarks, employees' job nature, their experience, individual performance and the financial results of the Group. These packages are reviewed and adjusted regularly to keep up with the competitive market conditions. We also provide additional benefits, such as travelling, meal and shift allowances and compensation leave to certain employees who are required to work overtime and work on shift. In general, it is not necessary for our employees to hold any professional qualifications to perform their jobs that are required by the laws or regulations.

During the Reporting Period, we did not experience any material change in our labour structure. Our employee turnover was mainly voluntary, of which appropriate arrangement was made for all the resigning employees in accordance with relevant laws.

Dismissal Policies

In situations where an employee violates the Group's regulations or consistently performs his or her duties below an acceptable level, our human resources department will follow a range of procedures to terminate his or her employment contract. Terms and conditions relating to dismissal are enumerated in their employment contracts and other employment policy manual.

Equal Opportunities, Diversity and Inclusion

As the employees of the Group are one of its key stakeholders, diversity and equal opportunity form part of our people strategy. Our employment practices support the building of an inclusive work environment free from discrimination based on one's gender, age, nationality, sexual orientation, family status, race and/or religion.

We do not see any preferential practices or needs for employing staff of particular gender in the industry where we operate, and we champion the idea of gender equality at workplace. Therefore, all recruitment and promotion are conducted in fair and impartial conditions as job performance, work experience, as well as the financial condition of the Group and market condition are considered. We will continue to look into measures that allow a better representation of different genders in leadership and other aspects.

Employee Communication

We value communication with our employees as we care about their career goals, concerns and general satisfaction working with us. Therefore, the Group organises team building events, trainings, staff gathering, company trip, annual dinner, and other activities from time to time to enhance employees' sense of belonging and facilitate communication between management and employees to understand their needs.

Health and Safety

Prevention of Occupational Hazards

The Group puts utmost importance in maintaining the well-being of its staff. We are dedicated to offering a healthy and safe workplace for our staff and endeavors to eliminate potential health and safety hazards. We have strict safety guidelines for daily operations and emergencies and these guidelines are prepared with reference to the local laws and other international standards are taken into account.

No employees are exposed to high occupational health and safety risks due to the nature of work as identified in the Group's workplace and we have complied with the requirements established by regulatory authorities for health and safety in the workplace.

Mental Wellness

Work-life balance has been one of the important topics about occupational health. Therefore, as a responsible employer who cares for its staff's well-being, one of our key practices is the adoption of 5-day working week scheme, which has been eligible to all employees since September 2018. Also, we encourage our employees to participate in activities that promote their health awareness, including indoor and outdoor sports and company outings. We will continue to look into various measures to help establish a healthy environment that supports work-life balance at workplace, such as exercise access, work schedule flexibility, whilst we promote the ideas that employees should set boundaries and advocate work-life balance for themselves in the work environment.

During the Reporting Period, the Group did not identify any material or heightened risks regarding occupational safety and health. There was no serious incident of safety or work-related injury. There was no incident of non-compliance with the relevant laws and regulations that has a significant impact on the Group relating to the provision of a safe working environment and protecting employees from occupational hazards.

Development and Training

The Group values personal development of our employees and encourages them to unleash their potentials. To enable our talent to develop themselves to their fullest potential and to provide them with the essential skillsets to deliver the best, we have established a comprehensive development plan.

During the Reporting Period, provision of on-the-job training, coordination or support in the form of subsidising external training courses were in place for employees of different job positions. We also organised indoor and outdoor trainings at the Group's expenses to all our employees. Meanwhile, our members of the Board and senior management attend trainings regularly to fulfill the requirements of Listing Rules.

Harmonious employment relationship is conducive to the stable development of the Group. We encourage promotions within the Group so that we can gradually train our employees to take up management executives roles. We also do our best to maintain open dialogue with employees, and encourage discussion about their career goals.

Labour Standards

Child or forced labour is not a material issue of the Group under the reporting scope as the Group fully understands that child and forced labour violates basic human rights and international labour conventions, and poses threats to sustainable social and economic development. The Group is committed to complying with the Employment Ordinance and other relevant laws and regulations in this regard. The Group prevents any use of child labour by verifying the age and identity of all candidates during recruitment processes. The Group only carries out the requirements of a standard labour contract and does not use any means to unfairly restrict the employment relationship between employees and the Group.

Besides, we have set out code of conducts for employees, senior management and directors, that we impose a very strict supervision on their behaviour. We do not allow any abuse of power or workplace bullying. Employees are encouraged to report any misconduct and we will promptly conduct investigation and report to the management before taking any necessary actions.

During the Reporting Period, the Group did not encounter any issue with non-compliance and/or violate any relevant laws and regulations in respect of the prevention of child or forced labour.

OPERATING PRACTICES

Supply Chain Management

The Group is principally engaged in the provision of typesetting, design, translation, printing and delivery services in relation to financial reports, announcements, shareholder circulars, debt offering circulars, IPO prospectuses and fund documents. Our suppliers are mainly located in Hong Kong.

While the Group is not heavily dependent on any major suppliers to support its business, a sound supply chain management is essential for the Group to maintain sustainable business growth and ensure the quality of products and services we offered. The Group's major suppliers are external translation service providers and printing factories. In order to maintain the quality of our services, the Group selects and maintains a list of approved service providers which will be reviewed and updated on a continuous basis. Quality assurance of translation works done by external translation service providers are performed on a regular basis to ensure the quality of such translation works. Our responsible staff will be present at the printing factories to monitor the printing quality of specific projects when necessary.

We take into account capabilities, delivery timelines and price competitiveness when selecting our service providers. The Group is considering extending environmental and safety requirements and require its service providers to enhance their sustainability measures.

In addition, we are committed to maintain a high level of ESG management and we share our value with our suppliers and business partners. Hence, we from time to time communicate our policies and principles with them and ensure that they uphold a certain ESG standard.

During the Reporting Period, we did not identify any material risks and issues on supply chain management.

Product Responsibility

Customer-first Approach

Our business nature involves a great deal of customer service and the Group believes that the provision of high-quality services to our customers is vital for retaining our customers and enhancing our business relationships with them. Thus, besides generating and boosting sales for the Group, we, especially our sales representatives and account service staff, devote time and resources to communicate with customers to obtain their feedbacks and help the Group better understand their needs from time to time, to build a stronger customers' confidence and continuously improve our services.

At least one designated account service personnel is assigned to attend to each customer. Such practice creates convenience to them to express their needs whilst improving our service quality.

Intellectual Property and Data Privacy

As a financial printing service provider, the Group has to handle confidential information of listed companies, which may include inside information. We maintain a strict internal practice to ensure that no such information will be leaked or misused.

In addition, we have formulated standard operating policies to monitor and control securities dealing activities of our employees to ensure that they would not use confidential and inside information of listed companies for personal gains.

Advertising and Labeling

We do not engage marketing and promotional works in an extensive manner. Instead, we rely on our sales representatives to develop and maintain a close relationship with potential and existing customers, with a view to drawing sales.

In managing our marketing initiatives, we ensure that all of our efforts are in compliance with all applicable laws and standards enacted by the government and regulators, as we, including our senior supervisors, constantly review such work practices and ensure that we comply with the Trade Descriptions Ordinance and other applicable laws and regulations, and prohibit any false, misleading or incomplete description, information and misstatements in respect of the Group's services and products.

Compliance with Laws and Regulations

We undertake to advocate policies for prevention of legal risks, engagement of legal advisors and implementation of system for better internal compliance workflow to enhance corporate governance. The Group complies with the relevant laws and regulations to operate its businesses.

During the Reporting Period, the Group has complied with all relevant laws and regulations that have a significant impact on the Group relating to product health and safety, advertising, labelling and privacy matters.

Anti-corruption

The Group upholds the highest standard of corporate governance and believes that the establishment of a corporate culture of integrity management underpins the sustainable development of an enterprise. The Group is committed to adhering to the highest possible standards of openness, probity and accountability. The Group has abided by all the relevant anti-corruption laws in Hong Kong.

The Board oversees and handles any matter in relation to bribery, corruption and money-laundering. The Board also sets the "zero-tolerance" tone and attitude to any corruption and provides directions to staff among the Group to build a strict internal control environment for the Group in handling these matters.

All employees must fully comply with the Prevention of Bribery Ordinance of Hong Kong Laws and other relevant local laws and regulations as well as the Group's own policies on the prevention of corruption. Every employee is responsible to report any suspicious activity to his/her supervisor or senior management.

We perform background search of every new customer. All receipts of settlement from customers are in forms of cheques or bank transfer and we do not accept cash transactions.

To reinforce corporate governance, we have established an audit committee and hired external lawyers and auditors to offer opinions on our financial reporting and other compliance issues. While we have complied with Stock Exchange's corporate governance requirements on listing companies, we will continue to review and improve our internal control and corporate governance.

Whistle-blowing Policies

The Group encourages employees to report illegal, non-compliant, fraudulent and dishonest acts within the Group or with suppliers and/or business partners. Identities of whistle-blowers are carefully protected. Upon receipt of such reports, the Group will assign its senior management, together with employees from relevant departments, to investigate and report to the Board. In case of any violation of applicable laws and regulations, we will report to law-enforcing authorities and take actions to rectify our internal practices when necessary.

During the Reporting Period, we had not identified any non-compliance in relation to corruption, bribery, extortion, fraud and money laundering, which had a significant impact on the Group. The Group will regularly review its internal anti-corruption system and improve it when necessary.

COMMUNITY

Community Investment

Caring for community is a shared value by the Group and in the society. The Group pursues sustainable development in our community by assessing and managing the social impact of our operations in the marketplace. The Group has joined the "Caring Company" program for more than ten years and has partnered with different Non-Governmental Organisations to participate in various events or programs.

The Group will continue to look into ways of promoting corporate social responsibility within the Group by organising and/or participating in appropriate community activities, donations and/or scholarship programs.

REFERENCES TO THE ESG REPORTING GUIDE OF THE STOCK EXCHANGE

Subject Areas	Content	Section in this ESG Report
A. Environmental		
A1 Emissions		
General Disclosure	Information on the policies; and 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.	Environmental – Emissions
A2 Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Environmental – Use of Resources
A3 Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	Environmental – Environment and Natural Resources
B. Social		
Employment and Labour Practices		
B1 Employment		
General Disclosure	Information on the policies; and compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Social – Employment and Labour Practices – Recruitment and Remuneration Policies – Dismissal Policies – Equal Opportunities, Diversity and Inclusion
B2 Health and Safety		
General Disclosure	Information on the policies; and 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 – Employment and Labour Practices – Health and Safety

Subject Areas	Content	Section in this ESG Report
B3 Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Social – Employment and Labour Practices – Development and Training
B4 Labour Standards		
General Disclosure	Information on the policies; and compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Social – Employment and Labour Practices – Labour Standards
Operating Practices		
B5 Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Social – Operating Practices – Supply Chain Management
B6 Product Responsibility		
General Disclosure	Information on the policies; and 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 – Operating Practices – Product Responsibility
B7 Anti-corruption		
General Disclosure	Information on the policies; and compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Social – Operating Practices – 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 – Community – Community Investment