



# 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: 8251

## 2017/18

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 15 years’ 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 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 2018 (the "Reporting Period"). This ESG Report is published in accordance with the Environmental, Social and Governance Reporting Guide (the "ESG Reporting Guide") as set out in Appendix 20 to the Rules Governing the Listing of Securities on GEM of the Stock Exchange and the "comply or explain" provisions contained therein.

This ESG Report covers the Group's overall performance in two subject areas, namely, Environmental and Social aspects of the business operations in Hong Kong office for the Reporting Period, unless otherwise stated.

### **Scope, materiality, and reporting period**

The content of this ESG Report focuses on material sustainability areas, based on our most significant economic, environmental and social impacts, as well as the areas that are of the greatest interest or concern to stakeholders.

As identified by the materiality assessment, the ESG Report covers the overall performance, risks, strategies, measures and commitments of the Group in four areas, namely, working environment quality, environmental protection, operating practices and community investment, for the Principal Operations during the Reporting Period.

All the information contained herein is derived from official documents or statistical reports of the Group. This report has been reviewed and approved by the board of directors of the Company (the "Board").

For further information regarding the corporate governance structure of the Company, please refer to pages 26 to 42 of the Company's annual report for the year ended 31 March 2018.

### **Stakeholder engagement**

We understand that stakeholder engagement plays a pivotal role to our continuous effort 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 limit 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](mailto:ir@aplushk.com).

## CHAIRMAN'S STATEMENT

The Group is committed 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.

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.

Due to the nature of our business, we are aware that we may impact the environment and the community in which we operate. As such, we strive to minimise our impact on the environment whilst growing our business 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.

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 and our business partners 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 ASPECTS**

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.

During the Reporting Period, there was no incident of non-compliance with local relevant environmental laws and regulations relating to air pollution and/or greenhouse gas emissions, discharges into water and land and generation of hazardous and non-hazardous waste, therefore no penalty was imposed on the Group during the Reporting Period.

### **Emissions**

#### **Air Pollution – Exhaust Gas and Greenhouse Gas Emissions**

The Group's Principal Operations do not generate any direct greenhouse gas emissions, except emissions produced by the use of motor vehicles for the purposes of local travelling and delivery. We consider such emissions immaterial due to the scale and total usage during the Reporting Period.

We acknowledge that, due to our business nature, electricity and paper consumption in our offices constitute the 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.

#### **Air Pollution – Dust and Indoor Air Pollutants**

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. 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.

**Hazardous and Non-hazardous Waste Treatment**

Waste from daily operations includes general non-hazardous and domestic waste such as paper, toner cartridge, food scraps and leftover, which are classified and stored. We reuse paper and paper bags and arrange authorised contractors to recycle used toner cartridges. We arrange collection and proper disposal for waste that cannot be recycled or reused.

The Group will continue to closely monitor and manage its environmental efforts and minimise its environmental impacts caused from its operations. It will take necessary measures to improve its contribution to environmental protection and observe all applicable laws, standards and regulations.

<b>Types of emissions</b>	<b>Unit</b>	<b>2018</b>	<b>2017</b>	<b>% increase</b>
Greenhouse gas emissions	Tonnes of carbon dioxide equivalent (CO <sub>2</sub> e)			
- Direct emissions – fuel consumption		N/A	N/A	N/A
- Indirect emissions – electricity consumption		197	140	40.9
- Other indirect emissions – paper consumption		1,569	1,398	12.2

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

- KPI A1.1 Our principal business 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 business 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 business operations do not involve activities that produce hazardous waste.
- KPI A1.4 Data of non-hazardous waste produced is set forth in the above data highlights.
- KPI A1.5 Measures to mitigate emissions can be referred to in the section head “Emissions”.
- KPI A1.6 Description of how hazardous and non-hazardous wastes are handled and reduction initiatives can be referred to in the section headed “Hazardous and Non-hazardous Waste Treatment”.

### **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 paper, 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;
- 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; and
- Assign meeting rooms of suitable size to fit different needs of customers to reduce unnecessary electricity consumption.

#### **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.

Types of consumption	Unit	2018	2017	% increase/ (decrease)
Water	m <sup>3</sup>	161	175	(8.0)
Electricity	kWh ('000s)	250	177	40.9
Paper	Tonne	327	291	12.2

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.
- 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 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 paragraph headed “Environment and Natural Resources”.

## SOCIAL ASPECTS

### Employment and Labour Practices

#### Employment

As at 31 March 2017 and 2018, the Group had 87 and 112 employees respectively (including 11 temporary employees for the year ended 31 March 2018), 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.

During the Reporting Period, there was no incident of non-compliance with 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/or other benefits and welfare.

<b>Workforce statistics</b>	<b>Unit</b>	<b>2018</b>	<b>2017</b>
Total employees	No. of employees	112	87
By gender			
– Male	Percentage (%)	58.9	59.8
– Female		41.1	40.2
By employment type			
– Full-time permanent		31.3	44.8
– Full-time contracted	Percentage (%)	58.9	55.2
– Temporary		9.8	–

<b>Workforce statistics</b>	<b>Unit</b>	<b>2018</b>	<b>2017</b>
By age			
– Below 30		45.5	40.3
– 30-39		25.9	28.8
– 40-49	Percentage (%)	17.8	21.8
– 50-59		9.9	8.0
– 60 or above		0.9	1.1
New hires			
– Male	No. of employees	18	15
– Female		14	15
Turnover			
By gender			
– Male	No. of employees	16	13
– Female		10	11
By age			
– Below 30		21	10
– 30-39		4	7
– 40-49	No. of employees	1	3
– 50-59		0	4
– 60 or above		0	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 Scheme 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.

#### **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. Each employee has an equal job opportunity. We have been maintaining a balanced gender ratio during the Reporting Period.

#### **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**

We care for our staff and encourage our employees to participate in activities that promote their health awareness. We coordinate indoor and outdoor team building events. The Group always looks into ways to improve occupational health of its employees and, as one of the major move to encourage work-life balance, the 5-day working week scheme has now been eligible to all employees since September 2018.

During the Reporting Period, 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 requirement of a standard labour contract and does not use any means to unfairly restrict the employment relationship between employees and the Group.

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**

A sound supply chain management is essential for the Group to maintain sustainable business growth and ensure the quality of products and services we offer to our customers. 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 and timeliness 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 to extend environmental and safety requirements and require its service providers to enhance their sustainability measures.

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

### **Product Responsibility**

#### **Customer-first Approach**

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, we are committed to building customers' confidence as we devote our time and resources to understanding customers' needs. We have at least one designated customer service officer or manager to attend to each customer. Such practice creates convenience to customers to express their needs whilst improving service quality.

#### **Intellectual property and data privacy**

As a financial printing service provider, the Group has to handle confidential information of listed companies. We place a strong emphasis in operating in a secure information technology environment. The Group also adopts strict policies for all our staff to ensure that the confidentiality of such information is not breached. 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. However, we ensure that all of our advertising efforts are in compliance with all applicable laws and standards enacted by the government and industry associations, by ensuring such works are reviewed and authorised by senior supervisors beforehand.

**Compliance with laws and regulations**

We have been actively promoting policies for prevention of legal risks, engagement of legal advisors and implementation of system for better in-house compliance workflow to consolidate our capability of compliance and 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 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 checks 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 and protects every employee who reveals illegal, non-compliant and dishonest acts within the Group. Employees are encouraged to report fraudulent behaviors to their supervisors, human resources and administration department and senior management.

During the Reporting Period, we did not identify any non-compliance in relation to corruption, bribery, extortion, fraud and money laundering, which will have 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 five 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.

## ESG REPORTING GUIDE

Subject Areas	Content	Section in This ESG Report
<b>A. Environmental</b>		
<b>A1 Emissions</b>		
General Disclosure	<p>Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p>relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.</p>	<p>Environment</p> <p>– Emissions</p>
<b>A2 Use of Resources</b>		
General Disclosure	<p>Policies on the efficient use of resources, including energy, water and other raw materials.</p>	<p>Environment</p> <p>– Use of Resources</p>
<b>A3 The Environment and Natural Resources</b>		
General Disclosure	<p>Policies on minimising the issuer’s significant impact on the environment and natural resources.</p>	<p>Environment</p> <p>– Environment and Natural Resources</p>
<b>B. Social</b>		
<b>Employment and Labour Practices</b>		
<b>B1 Employment</b>		
General Disclosure	<p>Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p>relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.</p>	<p>Employment and Labour Practices</p> <p>– Recruitment and remuneration policies;</p> <p>– Dismissal policies;</p> <p>– Equal opportunities, diversity and inclusion</p>

Subject Areas	Content	Section in This ESG Report	
<b>B2 Health and Safety</b>	<p data-bbox="469 692 619 713">Information on:</p> <p data-bbox="469 767 667 789">(a) the policies; and</p> <p data-bbox="469 842 1134 907">(b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p data-bbox="469 961 1134 1015">relating to providing a safe working environment and protecting employees from occupational hazards.</p>	<p data-bbox="1153 692 1321 713">Employment and</p> <p data-bbox="1177 728 1347 750">Labour Practices</p> <p data-bbox="1153 767 1347 789">– Health and safety</p>	
<b>B3 Development and Training</b>	<p data-bbox="469 1106 1134 1170">Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.</p>	<p data-bbox="1153 1106 1321 1127">Employment and</p> <p data-bbox="1177 1142 1347 1164">Labour Practices</p> <p data-bbox="1153 1181 1433 1203">– Development and training</p>	
<b>B4 Labour Standards</b>	<p data-bbox="469 1293 619 1315">Information on:</p> <p data-bbox="469 1369 667 1390">(a) the policies; and</p> <p data-bbox="469 1444 1134 1509">(b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p data-bbox="469 1563 916 1584">relating to preventing child and forced labour.</p>	<p data-bbox="1153 1293 1321 1315">Employment and</p> <p data-bbox="1177 1330 1347 1351">Labour Practices</p> <p data-bbox="1153 1369 1347 1390">– Labour standards</p>	
<b>Operating Practices</b>	<b>B5 Supply Chain Management</b>	<p data-bbox="469 1703 1134 1767">Policies on managing environmental and social risks of the supply chain.</p>	<p data-bbox="1153 1703 1347 1724">Operating Practices</p> <p data-bbox="1153 1742 1433 1763">– Supply chain management</p>

Subject Areas	Content	Section in This ESG Report
<b>B6 Product Responsibility</b>	<p data-bbox="438 696 592 717">Information on:</p> <p data-bbox="438 767 639 789">(a) the policies; and</p> <p data-bbox="438 842 1102 901">(b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p data-bbox="438 955 1102 1052">relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.</p>	<p data-bbox="1123 696 1315 717">Operating Practices</p> <p data-bbox="1123 735 1355 754">– Product responsibility</p>
<b>B7 Anti-corruption</b>	<p data-bbox="438 1146 592 1168">Information on:</p> <p data-bbox="438 1218 639 1239">(a) the policies; and</p> <p data-bbox="438 1293 1102 1351">(b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p data-bbox="438 1405 1007 1427">relating to bribery, extortion, fraud and money laundering.</p>	<p data-bbox="1123 1146 1315 1168">Operating Practices</p> <p data-bbox="1123 1181 1294 1200">– Anti-corruption</p>
<b>Community</b> <b>B8 Community Investment</b>	<p data-bbox="438 1560 1102 1651">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.</p>	<p data-bbox="1123 1560 1238 1582">Community</p> <p data-bbox="1123 1593 1377 1612">– Community Investment</p>