



NEXION TECHNOLOGIES LIMITED

(Incorporated in the Cayman Islands with limited liability)

Stock code: 8420

Environmental, Social And Governance Report 2020

Environmental, Social and Governance Report

ABOUT THE COMPANY AND MESSAGE FROM THE BOARD

Established in 2002, Nexion Technologies Limited (the “Company”) and its subsidiaries (collectively referred to as the “Group”) has become one of the leading information and communication technology solution providers in Southeast Asia. Over a decade of development, it transformed from a system integration service provider to a regional provider of cyber infrastructure solutions. The Group is now developed as a well-established information and communication technology solution provider which focuses on the provision of a variety of cyber infrastructure and cyber security solutions. The Group also focused on accelerating the development of Software-as-a-Service (“SaaS”) in the People’s Republic of China (the “PRC”) to address the challenges and demand of growing domestic sharing economy business and services.

In addition to strive for the interest of its shareholders, the Group also holds the environment, society, different stakeholders and its employees, in high regard. The Group understands the importance of undertaking its social responsibility, which has always been one of its objectives for achieving sustainable development.

The Group is pleased to present the Environmental, Social and Governance Report 2020 (the “ESG Report”) to provide an overview of the Group’s management of significant issues affecting the operation, including environmental, social and governance (“ESG”) issues.

The Group welcomes stakeholders’ feedback on our ESG approach and performance. Please give your suggestions or share your views with us through our website at <http://nexion.com.hk/contact-us/>.

PREPARATION SCOPE AND PRINCIPLES

The ESG Report is prepared in accordance with Appendix 20 to the Rules of Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (the “GEM Listing Rules”) – Environmental, Social and Governance Reporting Guide, which covers the period from 1 January 2020 to 31 December 2020 and has complied with “comply or explain” provision in the GEM Listing Rules. The ESG Report covers the Company and its principal subsidiaries, being primarily engaged in provision of cyber infrastructure solutions services, cyber security solutions services and SaaS.

The content of the ESG Report is determined by materiality review of the Company through stakeholder engagement and other assessment processes, which includes identifying ESG-related issues, communicating with stakeholders, assessing the relevance and materiality of the issues and preparing and validating the information reported. All statistics of environmental and social key performance indicators (“KPI”) disclosed in the ESG Report are organised and calculated according to a series of standardised methodologies.

To enhance comparability of the ESG performance among years, the Group has strived to adopt consistent KPI and calculation methodologies as far as reasonably practicable. There is no change in KPI and methodologies applied in the ESG report for the year ended 31 December 2020.

The Group will continue to optimise and improve its business operation according to the latest disclosure requirements. The directors of the Company confirmed that the Company complied with all applicable provisions as stated in Appendix 20 to the GEM Listing Rules and effective ESG risk management and internal control systems are in place.

Environmental, Social and Governance Report

IDENTIFICATION OF KEY ISSUES AND STAKEHOLDER ENGAGEMENT

Stakeholders are prioritised from time to time in view of the Group’s roles and duties, strategic plan and business initiatives. In order to identify the most significant aspects for the Group to report on for this ESG report, the Company has regular communication with different stakeholders and review aspects of attention which gives the Company the best references to continuously improve its ESG performance.

The following table provides a summary of the Group’s key stakeholders and material issues which the Group’s key stakeholders mostly concerned.

Stakeholders	Issues of concern
<ul style="list-style-type: none"> • Business Partners 	<ul style="list-style-type: none"> • Emissions
<ul style="list-style-type: none"> • Customers 	<ul style="list-style-type: none"> • Waste management
<ul style="list-style-type: none"> • Employees 	<ul style="list-style-type: none"> • Use of resources
<ul style="list-style-type: none"> • Government and Regulatory Authorities 	<ul style="list-style-type: none"> • Environment and natural resources
<ul style="list-style-type: none"> • Shareholders and Investors 	<ul style="list-style-type: none"> • Employment
<ul style="list-style-type: none"> • Suppliers 	<ul style="list-style-type: none"> • Occupational health and safety
	<ul style="list-style-type: none"> • Development and training
	<ul style="list-style-type: none"> • Labour standards
	<ul style="list-style-type: none"> • Supply chain management
	<ul style="list-style-type: none"> • Product responsibility
	<ul style="list-style-type: none"> • Intellectual property right
	<ul style="list-style-type: none"> • Protection of personal data
	<ul style="list-style-type: none"> • Anti-corruption
	<ul style="list-style-type: none"> • Community investment

Environmental, Social and Governance Report

SUSTAINABILITY MISSION

The Group's mission is to provide the cyber infrastructure solutions services, cyber security solutions services and SaaS together with contributing to the sustainable development of society. We aimed at creating the sustainable lifestyle by the following ways:

- Green – The Group is putting strong effort on protecting the environment by using advanced and environmental friendly technologies, optimising the use of natural resources, and emphasising the importance of environmental protection to the employees;
- Harmony – We truly believe a harmonious working environment could retain competent employees and improve their morale to the Group. The Group is promoting the importance of harmonious working environment by organising more employees' events and enhancing the employees' rights and benefits; and
- Technology – We review and enhance the existing technologies regularly and employ advanced technologies upon carrying out the principal businesses of the Group. This enables the Group to enhance the profitability and business efficiency and mitigate any potential adverse impact on the environment at the same time.

ENVIRONMENTAL ASPECTS

Emissions

The Group's environmental policy encompasses our general approach towards controlling environmental impacts of our business operation. The Group's most significant environmental impact is the indirect emissions from energy consumptions in offices in Singapore and the PRC, and overseas business travelling by employees of the Group during the year ended 31 December 2020. In line with the Group's policy to minimise emissions, we have implemented energy saving practices which are mentioned in the sections headed "Waste management" and "Use of resources" so as to reduce the emissions. There are no relevant laws and regulations that have a significant impact on the Group.

Air Pollutant Emission

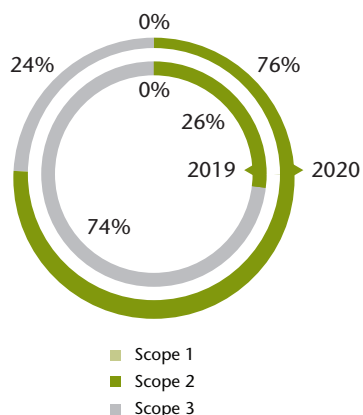
The major sources of the generation of nitrogen oxides, sulphur oxides and respiratory suspended particles (also known as Particulate Matters), which are the key air pollutants to the city, is mainly from the fossil fuel consumption, which are commonly used in motor vehicles, marine vessels, power plants and production factories. During the year ended 31 December 2020, the Group does not own any motor vehicles or ships and does not involve in business activities with heavy use of the fossil fuel. The directors of the Company consider this aspect is not sufficiently material to be reported.

Greenhouse Gas ("GHG") Emission

Global warming is one of the major issues of climate change nowadays, which is closely associated with the GHG emission from human activities. The risks associated with climate change are imminent. There is broad scientific and policy consensus that actions must be taken to further quantify and assess the risks. The Group shares the same concerns with the scientists and the government by putting effort on utilising energy in a sustainable and environmental friendly way so as to reduce GHG emissions. The Group has adopted energy saving initiatives that are mentioned in the sections headed "Waste management" and "Use of resources".

Environmental, Social and Governance Report

The total GHG emission data, which is the aggregate emission of Scope 1, 2 and 3 during the year ended 31 December 2020, is illustrated as follows:



Notes:

Scope 1 – Direct GHG emissions from operations that are owned or controlled by the Group;

Scope 2 – Energy indirect GHG emissions resulting from the generation of purchased or acquired electricity, heating, cooling and steam consumed within the Group; and

Scope 3 – All other indirect GHG emissions that occur inside the Group, including both upstream and downstream emissions.

The Group considered the emission under Scope 1 is not sufficiently important to be reported because the Group does not involve in the combustion of fuels in stationary sources (excluding electrical equipment) to generate electricity, heating, cooling or steam nor mobile sources, such as motor vehicles and ships, controlled by the Group. Scope 2 emission is mainly from the electricity supplied by Hyflux Energy Pte Ltd and SP Group to the office in Singapore. Scope 3 emission is mainly from the overseas business travelling by employees of the Group.

GHG Emission (in CO ₂)	Unit	2020	2019
Scope 1	Kg	0	0
Scope 2	Kg	7,616	11,979
Scope 3	Kg	2,457	34,686
		10,073	46,665

Waste Management

In daily operations, the Group generates domestic wastes, such as papers, aluminum cans and plastic bottles. The Group encouraged all employees to print and copy in double-side papers and have implemented recycling scheme for paper waste. For other domestic wastes, the Group plans to place recycling bins in offices and seek suitable recycling companies to collect the wastes. The Group does not involve in production of hazardous wastes and the amount of non-hazardous wastes is not significant. The Group has greatly reduced the paper usage with our effort mentioned above, all papers, aluminium cans and plastic bottles are properly recycled instead of disposed of as the unrecyclable wastes during the year ended 31 December 2020.

Environmental, Social and Governance Report

Use of Resources

The Group advocates the importance of environmental protection and sustainability development to our employees. We adopted a number of environmental friendly practices as listed below:

- Using air conditioners with thermostats and sensors to maintain constant and reasonable room temperature;
- Replacing the traditional light bulb with light-emitting diode bulb, which gives higher efficiency;
- Encouraging double-side printing and photocopying;
- Reducing the use of petroleum related products, such as plastics and foam cups by replacing with biodegradable products;
- Decreasing the number of overseas business travelling by using video-conference or telephone-conference meetings instead; and
- Reminding all employees to turn off unnecessary electrical appliances.

During the year ended 31 December 2020 purchased electricity accounted for one of the major energy uses of the Group. The total indirect energy consumption from the purchased electricity was approximately 17,752 kWh (2019: 32,375 kWh). Since the Group does not own any motor vehicles or ships and its business activities do not consume a significant amount of water, in addition, its offices use the public water tap shared by other occupants of the building, the directors of the Company considered that the gas, oil and water consumptions are not sufficiently important to report. With the adoption of the environmental friendly practices as listed above and the impact from Coronavirus Diseases 2019 (“COVID-19”), the paper and electricity usage have been reduced compared with that for the year ended 31 December 2019.

The Group purchases necessary hardware and software components from third parties with the combination of its core technical know-how in the cyber infrastructure and cyber security projects. There is no material repackaging of the hardwares and software components before delivery to the customers. Therefore, the Group considered the amount of packaging materials used was insignificant.

The Environment and Natural Resources

The Group is committed to the protection of the environment, which aims to save natural resources by enhancing the awareness among all employees and reviewing the efficiency of business operations regularly. Regarding the business operations, the Group is not aware of any significant impacts of activities on the environment and natural resources. With the integration of policy and measures mentioned in sections headed “Waste management” and “Use of resources”, the Group strives to minimise the impacts of its business development on the environment and natural resources.

Environmental, Social and Governance Report

SOCIAL ASPECTS

Employment

The Group is committed to comply with relevant labour standards and employment laws and regulations which are applicable to our business, including but not limited to the Employment Ordinance (Chapter 57 of the laws of Hong Kong), the Employees' Compensation Ordinance (Chapter 282 of the laws of Hong Kong), the Employment Act in Singapore, the Labour Law in the PRC, regarding compensation, benefits, dismissal, working hours and rest periods. During the year ended 31 December 2020, the Group had no issue of non-compliance or violation in respect of labour affairs.

As employees are our paramount assets and foundation of success, the Group spares no effort in caring their needs and always strives for their benefits. Under the Group's sound policy, an equal employment environment is fostered in which there is no workplace discrimination on the basis of ethnicity, nationality, age, gender, religion, disability, marital status, pregnancy, social orientation and other factors. The Group values the contribution of our employees and actively shares the achievements with them, by regularly reviewing its remuneration policy to ensure competitive remuneration packages, including basic salary, commission, bonus and other welfares and allowances, are offered to our employees.

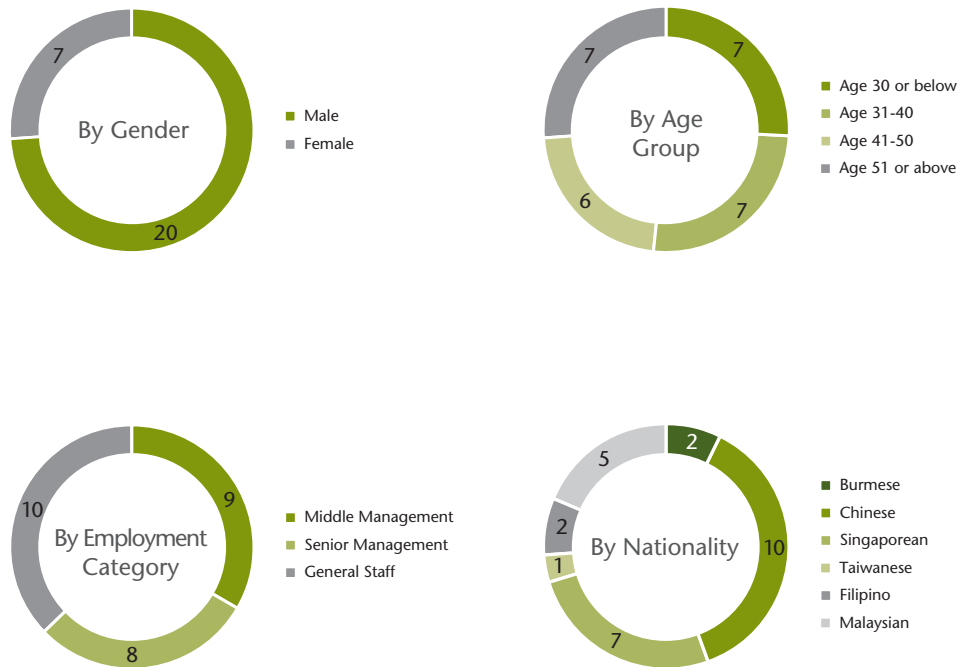
As our business spans over a variety of countries and cities, all employees are entitled to the number of leaves, including maternity leaves, in accordance with the applicable laws of different jurisdictions. We advocate work-life balance among our employees by introducing reasonable working hours and number of paid leaves, which is not only beneficial to their health, but also to their morale and foster their sense of belonging to the Group.

The Group believes every contribution deserves its reward, we adopt performance-based remuneration packages. Under such policy, performance evaluation is conducted on a yearly basis to appraise the performance of all employees, offering them recognitions and rewards according to their respective individual performance.

On top of this, we also developed comprehensive human resources policies and guidelines to govern compensation, dismissal, recruitment and promotion processes, in which no case of inequality has been reported during the year ended 31 December 2020. Besides, all employees are welcomed to express their opinions through various well-established channels, including the monthly regular meetings, emails and anonymous opinion box, at any time, in which the opinions of the employees could be expressed and fostered to the management, and the Group can always undertake improvement measures for the benefits of the employees.

Environmental, Social and Governance Report

As at 31 December 2020, the Group had 27 employees (including executive directors of the Company). Below is the detailed breakdown of the number of employees by gender, age group, nationality and employment category.



Occupational Health and Safety

Health and safety at work involves both the prevention of harm and the promotion of employees' wellbeing at the workplace. The Group has established strict safety and health policies in line with the relevant laws and regulations in Hong Kong, Singapore and the PRC, including but not limited to the Occupational Safety and Health Ordinance (Chapter 509 of the laws of Hong Kong), the Workplace Safety and Health Act and Work Injury Compensation Act in Singapore, the Law of the PRC on Prevention and Treatment of Occupational Diseases.

During the year ended 31 December 2020, the Group strictly complied with all the relevant laws and regulations with no violation reported. Due to the nature of the Group's business, there is no significant risk in occupational health and safety in the course of operations. There was no related claim or compensation to the employees as a result from serious accidents. The Group continuously promotes a safe working environment to protect employees from any occupational hazards, for which a guideline was prepared for all employees, including environmental and personal hygiene practices, work arrangements during adverse weather, as well as emergency response.

Environmental, Social and Governance Report

During the year ended 31 December 2020, the Group minimised employee activities so as to prevent the spreading of COVID-19 at workplace. In accordance with lockdown regulations in the relevant countries, the Group suspended all non-essential business activities and arranged employees worked from their places of residence. The Group also mandatorily implemented anti-pandemic measures in offices, including but not limited to wear masks in offices, daily temperature checks, no access to offices was allowed to anyone with symptom of COVID-19 or who was a close contact of COVID-19 patient.

Development and Training

The development of the Group relies on the quality of our employees. Therefore, we place emphasis on the employees' trainings, which are led by human resources department of the Company. The executive directors of the Company are responsible for the corresponding approval and designing relevant training contents in accordance with the latest market trend. The training needs of the employees can be revealed by annual performance appraisal and latest market development. The Group will summarise the findings and arrange suitable training programmes to the employees.

All new employees have to attend relevant technical and operational training courses which ensure that they get trained with the required skills and knowledge, while on-going trainings are also prepared for all existing employees. The Group arranges trainings relating to international sanctions for the directors of the Company, senior management members and other relevant personnel to assist them in evaluating the potential international sanctions risk in the Group's daily operations. The Group also regularly updates the latest information of corporate governance, bribery, extortion, fraud and money-laundering via emails with its employees, which could draw the attention on the importance of ethics among the employees. The Group also promotes lifelong learning among its employees. They are also encouraged to take part in relevant external seminars and trainings in an active manner for continuing advancement.

Labour Standards

The Group abides by the relevant laws and regulations in regard to the prevention of child and forced labour, according to which such practices are strictly prohibited throughout the Company with several effective means. To avoid the employment of child labour, the Group checks and verifies the identity cards or other identification documents of the candidates in the course of recruitment. The Group fully carries out the labour contracts and relevant well-established internal labour policies, under which a transparent system and corresponding reporting channels are in place to ensure no unfair labour practice is adopted. During the year ended 31 December 2020, the Group did not violate any relevant laws and regulations in respect of the prevention of child or forced labour.

OPERATING PRACTICES

Supply Chain Management

Neither the nature of our business nor our suppliers involve significant risk to the environment and society, the Group regularly reviews its list of suppliers to ensure their compliance with our internal regulations and relevant national and local laws. Before placing procurement from new suppliers, the Group will assess its corporate conditions, credibility and the quality of products so as to maintain the quality of services and products provided to our customers. After engaging with the new suppliers, the technical support team of the Group will regularly check on the components supplied. Also, the Group will develop an open dialogue with the suppliers to address the concerns and needs from both parties. In case of the observation of any misconduct from the suppliers, the Group will terminate the trading relationship should the needs arise.

Environmental, Social and Governance Report

The Group commences pre-installation procedures before undertaking project installation. Pre-installation quality control procedures refer to procedures put in place by the Group to check that the hardware and/or software components required for the implementation of the Group's cyber infrastructure solutions and cyber security solutions are in accordance with the proper specifications and quantities ordered by customers.

The technical support team of the Group is responsible for the checking of all hardware and software components supplied by the providers to ensure the components come with proper warranty and/or a back-to-back return policy arrangement such that any products that are defective or do not comply with the stated product specifications within the warranty period will be replaced by the suppliers. In addition, the technical support team of the Group also checks for any damage to the physical packaging of the products before installing the cyber infrastructure solutions and/or cyber security solutions. A "burn-in" test will be conducted which typically involves the running of the hardware up to 24 hours to ensure that all components are functioning properly before the delivery of the hardware to the customers.

Product Responsibility

The quality of services and products is always at the key focus in our operations. The Group works with technology vendors and subcontractors that act in an environmentally, socially and ethically responsible manner. The Group takes the initiative to interact with technology vendors and subcontractors to raise their awareness on sustainability. To ensure the quality of services and products, those technology vendors and subcontractors which the Group cooperated containing qualifications and facilities which fulfill industry standards, such as servers, network equipment, testers, probes, security features and electromagnetic shields. Through cooperation with our professional engineers, the Group's products and services could achieve higher standard of industry requirements and satisfy the certification requirements of the industry which centre on the performance, stability, usability, environmental and health impact, life cycle and security of a product. Besides, the electromagnetic shields can provide the Group with a conducive environment for the development of new and existing solutions and products. During the year ended 31 December 2020, the Group did not receive any complaints on its services and products.

The Group obtained the Telecommunication Dealer's Individual License issued by the Info-communications Development Authority of Singapore and the Security Service Provider's License issued by the Singapore Police Force. The Group intends to develop and implement a practical export control compliance programme, focused on awareness raising, monitoring, tracking and screening re-export, re-transfer, re-supply and re-sale of US-origin items so as to ensure that any applicable re-export authorisations are obtained and items subject to the US Export Administration Regulations are not re-transferred to prohibited parties.

Intellectual Property Rights

The Group respects and protects intellectual property rights by all means. Intellectual property rights of the Group include all processes, procedures, programs, discoveries, ideas, formulae, improvements, developments, technologies, designs and inventions conceived or developed by its employees in the course of their employment or service. The Group relies primarily on intellectual property laws and contractual arrangements to protect its intellectual property rights. The employees under research and development department are required to enter into employment agreements or service contracts, under which they are required to keep all information relating to the intellectual property of the Group confidential. In addition, the Group has taken active steps to protect its trademarks and other intellectual property rights by necessary filing or registration.

Environmental, Social and Governance Report

Protection of Personal Data

All information of customers and suppliers are considered highly sensitive and are kept in a safe and confidential manner under a designated system. The Group has taken proper measures to safeguard data integrity by avoiding and restricting any unauthorised access and data leakage. All employees also have to comply with the internal guidelines and employment contracts containing relevant clauses to ensure the confidentiality of such information. This avoids the possible leakage of any personal or private information. Moreover, exit interviews with resigned employees have come into practice, in which they have to sign the relevant declaration which protects the confidentiality of personal data after the termination of employment.

During the year ended 31 December 2020, neither non-compliance nor violation in respect of product responsibility was reported.

Anti-Corruption

The Group adopts a policy of zero tolerance towards bribery, extortion, fraud and money-laundering. All employees must fully comply with the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong), Prevention of Corruption Act in Singapore and Criminal Law of the PRC, as well as our internal policies on the prevention of corruption. In order to promote integrity in the workplace, an employee handbook was formulated to set out standards of conduct to which all employees are required to adhere. The Group has also established a whistleblowing policy to encourage reporting of bribery, extortion, fraud and money laundering, under which all employees have a responsibility to report to their supervisor or senior management any suspected violations, malpractice or impropriety within the Group. We also strengthen the sense of anticorruption among the employees by updating them with the latest guidance from relevant authorisations in Hong Kong, Singapore and the PRC regularly.

During the year ended 31 December 2020, the Group did not aware of any non-compliance or violation of any relevant laws and regulations in respect of anti-corruption.

COMMUNITY INVESTMENT

The Group has taken an active part in fulfilling the corporate social responsibility. We strive for engaging with the local community and extending our reach to people in need.

Community Services

In order to build a harmonious and prosperous society, the Group supports and encourages all employees to take part in volunteer works or charity activities. The employees could also swap the working schedules with others for joining volunteering work under the consent of their supervisors or the management.

Charitable Donations

The management understands that charitable organisation plays a key part in extending assistance and help for the needy or underprivileged in society. Monetary support has been offered for a number of worthy charitable organisations.

The Group believes that by helping to enrich community, both materially and spiritually, it will also meet the expectations of shareholders, and stakeholders, including customers, suppliers, subcontractors and employees.

By creating an atmosphere of caring, the employees will become our representatives to spread and share with society the love that we always emphasise.

Environmental, Social and Governance Report

ESG REPORT SUMMARY AND INDEX

Subject areas, aspects, general disclosures and KPIs	Section/Explanation	Page	
Aspect A. Environmental			
Aspect A1: Emissions			
General Disclosure	Information on a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	“Environmental Aspects – Emissions” and “Environmental Aspects – Air Pollutant Emission”	3
KPI A1.1	The types of emissions and respective emissions data.	“Environmental Aspects – Greenhouse Gas Emission”	3-4
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).	“Environmental Aspects – Greenhouse Gas Emission”	3-4
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	The Group generated no significant hazardous or non-hazardous waste during the year ended 31 December 2020.	Not applicable
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).		
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, Social and Governance Report

Subject areas, aspects, general disclosures and KPIs		Section/Explanation	Page
Aspect A2: Use of Resources			
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	“Environmental Aspects – Waste Management” and “Environmental Aspects – Use of Resources”	4-5
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).	“Environmental Aspects – Use of Resources”	5
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Water consumption is not material in the Group’s operation.	Not applicable
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	“Environmental Aspects – Use of Resources”	5
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.	Water consumption is not material in the Group’s operation.	Not applicable
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Packaging material is not material in the Group’s operation.	Not applicable
Aspect A3: The Environment and Natural Resources			
General Disclosure	Policies on minimising the issuer’s significant impacts on the environment and natural resources.	“Environmental Aspects – The Environment and Natural Resources”	5
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	“Environmental Aspects – The Environment and Natural Resources”	5

Environmental, Social and Governance Report

Subject areas, aspects, general disclosures and KPIs	Section/Explanation	Page
Employment and Labour Practices		
Aspect 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, antidiscrimination, and other benefits and welfare.	"Social Aspects – Employment" 6-7
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	"Social Aspects – Employment" 6-7
Aspect 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 Aspects – Occupational Health and Safety" 7-8
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	"Social Aspects – Occupational Health and Safety" 7-8
Aspect B3: Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	"Social Aspects – Development and Training" 8

Environmental, Social and Governance Report

Subject areas, aspects, general disclosures and KPIs	Section/Explanation	Page
Aspect 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 Aspects – Labour Standards" 8
KPI B4.1	Description of measures to reviews employment practices to avoid child and forced labour.	"Social Aspects – Labour Standards" 8
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	"Social Aspects – Labour Standards" 8
Operating Practices		
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	"Operating Practices – Supply Chain Management" 8-9
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.	"Operating Practices – Supply Chain Management" 8-9

Environmental, Social and Governance Report

Subject areas, aspects, general disclosures and KPIs	Section/Explanation	Page
Aspect 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.	“Operating Practices – Product Responsibility”
KPI B6.2	Number of products and service-related complaints received and how they are dealt with.	“Operating Practices – Product Responsibility”
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	“Operating Practices – Intellectual Property Right”
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	“Operating Practices – Protection of Personal Data”

Environmental, Social and Governance Report

Subject areas, aspects, general disclosures and KPIs		Section/Explanation	Page
Aspect 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.	“Operating Practices – Anti-Corruption”	10
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.	“Operating Practices – Anti-Corruption”	10
KPI B7.2	Description of preventive measures and whistle blowing procedures, how they are implemented and monitored.	“Operating Practices – Anti-Corruption”	10
Community			
Aspect 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.	“Community Investment”	10
KPI B8.1	Focus areas of contribution (e.g education, environmental concerns, labour needs, health, culture, sport).	“Community Investment – Community Services” and “Community Investment – Charitable Donation”	10