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ENVIRONMENTAL,
SOCIAL AND
GOVERNANCE

REPORT

AM
GROUP
HOLDINGS
LIMITED

秀商時代控股有限公司

(Incorporated in the Cayman Islands with limited liability)

STOCK CODE: 1849

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

INTRODUCTION AND SUSTAINABILITY APPROACH

As an online marketing services provider undertaking search engine marketing services, creative and technology services, social media marketing services, and online e-commerce platform operation in Singapore, Malaysia, and the People's Republic of China ("PRC"), AM Group Holdings Limited (the "Company") and its subsidiaries (the "Group" or "we") is pleased to present the Environmental, Social and Governance Report (the "ESG Report") for the financial year ended 30 June 2021 (the "Reporting Period" or "FY2021"). This ESG Report summarises the environmental, social and governance ("ESG") initiatives, plans, and performances of the Group and demonstrates its ongoing commitment towards sustainable development.

The ESG Governance Structure

We view ESG commitments as part of our responsibilities and are committed to incorporating ESG considerations into our decision-making process. To achieve this goal, we have developed a core governance framework to ensure ESG governance is aligned with our strategic growth, while advocating for the integration of ESG into our business operations.

The Board holds the overall responsibility for the Group's ESG issues and oversees ESG strategies, direction and policies. In order to better manage the Group's ESG performance, related issues and potential risks, the Board discusses and reviews the Group's ESG risks and opportunities, performance, progress, goals and targets regularly. The Board is also responsible for ensuring the effectiveness of ESG risk management and internal control mechanism and facilitates the exchange of the best practices regarding ESG with other comparison companies.

To develop systematic management of ESG issues under the Board's delegations, the Group has established an ESG working taskforce (the "Taskforce"). The Taskforce is composed of staff from relevant departments. The Taskforce facilitates the Board's oversight of ESG matters and has the responsibility for collecting and analyzing ESG data, monitoring and evaluating the Group's ESG performance, ensuring compliance with ESG-related laws and regulations, and preparing ESG reports. The Taskforce arranges meeting semi-annually to evaluate the effectiveness of current policies and procedures, and formulate appropriate solutions to improve the overall performance of ESG policies. At meetings, the Taskforce had discussions on the existing and upcoming plans so as to monitor and manage the Group's strategic goals in terms of sustainable development, mitigating potential risks, and minimising the negative impact on our business operations. The Taskforce reports to the Board periodically, assists in assessing and identifying the Group ESG risks and opportunities and evaluates the implementation and effectiveness of the internal control mechanism.

REPORTING PERIOD

Unless otherwise specified, this ESG Report covers the period from 1 July 2020 to 30 June 2021, the reporting content in this ESG Report comprises the ESG activities, challenges and measures taken by the Group during the Reporting Period.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

SCOPE OF REPORTING

The reporting scope is determined by the chief executive officer of the Company who has been identified as the chief operating decision-maker (“CODM”) of the Group who reviews the Group’s internal reporting in order to assess performance of the Group on a regular basis and allocate resources. By assessing performance of the operating segments on the basis of financial threshold, the CODM identifies four segments to be included in the ESG report.

As the Group has acquired a new subsidiary company in the PRC during FY2021, the segments covered in this ESG Report have been adjusted accordingly. Unless otherwise stated, the ESG Report mainly covers the Group’s three principal segments in Singapore and Malaysia, and one new segment in the PRC. These segments represent the Group’s major sources of revenue during the Reporting Period. The Group’s four segments are (i.) the Search engine marketing services; (ii.) the Creative and technology services; (iii.) the Social media marketing services; and (iv.) the Operation of online e-commerce platforms. The ESG key performance indicators (“KPIs”) data are gathered only from the operations under the Group’s direct operational control. The Group will continue to assess the major ESG aspects of different businesses or its major subsidiaries to extend the scope of disclosure when and where applicable.

REPORTING FRAMEWORK

The ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) as set out in Appendix 27 of the Rules Governing the Listing of Securities (the “Listing Rules”) on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”).

Information relating to the Group’s corporate governance structure and practices has been set out in the Corporate Governance Report of the Company’s Annual Report 2021.

The Group attaches great importance to materiality, quantitative, balance, and consistency during the preparation for this ESG Report, the Group has applied these reporting principles in the aforementioned ESG Reporting Guide as the following:

Materiality: Materiality assessment was conducted to diagnose material ESG issues during the Reporting Period, thereby adopting the confirmed material issues as the focus of the ESG Report. The materiality of ESG issues was reviewed and confirmed by the Board and the Taskforce. Please refer to the section headed “Stakeholder Engagement” for further details.

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

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

Consistency: The statistical methodologies applied to this ESG Report were substantially consistent with the previous year, and explanations were provided regarding data with changes in the scope of disclosure and calculation methodologies.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

STAKEHOLDER ENGAGEMENT

The Group is committed to meeting the expectations of stakeholders by truly understanding all the concerns of stakeholders and integrating these expectations through its practice. The ultimate goal shall be maximising the greater economic output and business value while pursuing the Group's long-term sustainable development goals.

In order to understand and address the main concerns of different stakeholders, we have been promoting effective communication and maintaining ongoing relationships with them. We have established a comprehensive stakeholder engagement process and will continue to increase stakeholder engagement through constructive conversation to map long term prosperity. Stakeholders' expectations have been taken into consideration by utilising diversified engagement methods as shown below:

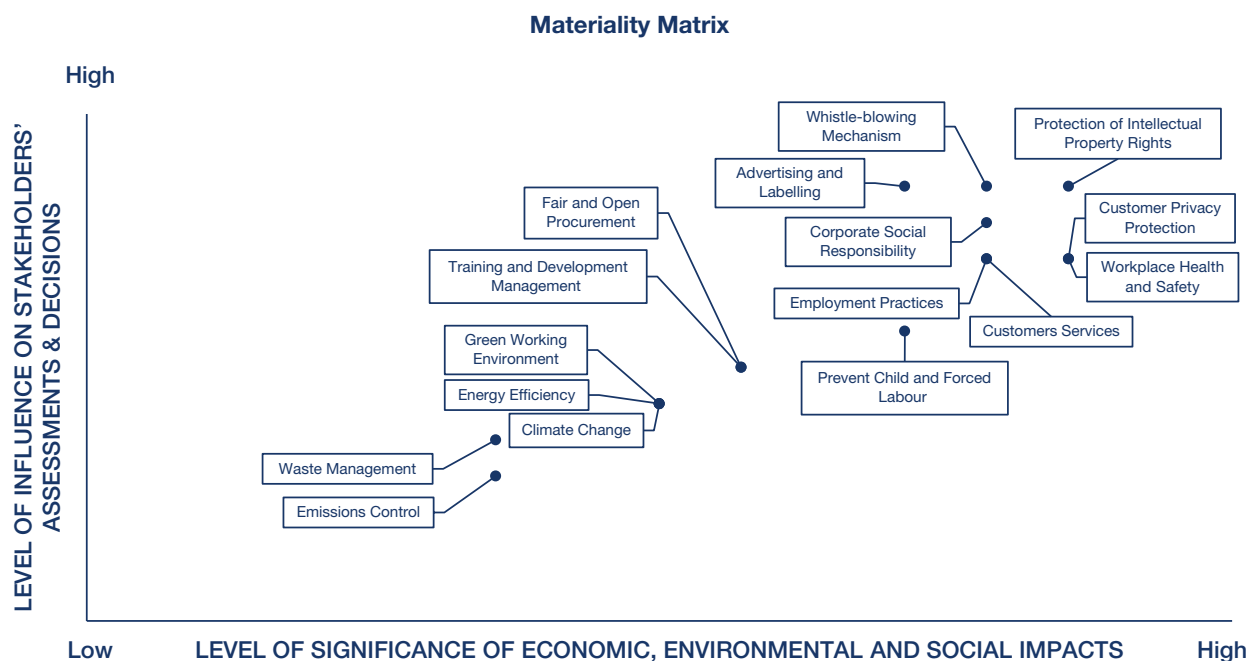
Stakeholders	Expectations and Concerns	Communication Channels
Shareholders and investors	<ul style="list-style-type: none"> Corporate governance system Business strategies and performance Financial results 	<ul style="list-style-type: none"> Annual general meeting and other shareholder meetings Financial reports Announcements and circulars
Employees	<ul style="list-style-type: none"> Career development Health and safety Remuneration and benefits Equal opportunities 	<ul style="list-style-type: none"> Training, seminars, and briefing sessions Team bonding activities Regular performance reviews
Customers and business partners	<ul style="list-style-type: none"> Privacy protection Business integrity and ethics 	<ul style="list-style-type: none"> Sales team Online platforms and emails
Suppliers and vendors	<ul style="list-style-type: none"> Fair tendering Business ethics and reputation 	<ul style="list-style-type: none"> Supplier management meetings and events
Government and regulatory bodies	<ul style="list-style-type: none"> Compliance with rules and laws 	<ul style="list-style-type: none"> Compliance officer
Media, non-governmental organisations, and the public	<ul style="list-style-type: none"> Environmental protection Social welfare Health and safety 	<ul style="list-style-type: none"> ESG reports

We aim to collaborate with our stakeholders to improve our ESG performance and create greater value for the wider community continuously.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

MATERIALITY ASSESSMENT

The Group’s management and staff from respective major operations have participated in the preparation of the ESG Report to assist the Group in reviewing its operations, identifying relevant ESG issues, and assessing the importance of related matters to our businesses and stakeholders. We have compiled a survey based on the assessed ESG issues to collect the information from relevant departments, business units, and stakeholders of the Group. The following matrix is a summary of the Group’s material ESG issues:



During FY2021, the Group confirmed that it has established appropriate and effective management policies and internal control systems for ESG issues, and confirmed that the disclosed contents comply with the requirements of the ESG Reporting Guide.

CONFIRMATION AND APPROVAL

The Group endeavours to ensure that all the information presented in this ESG Report is accurate and reliable. This ESG Report had undergone the internal review process of the Group and was reviewed by the Board.

CONTACT US

We welcome stakeholders to provide us their opinions and suggestions. You can provide valuable advice in respect of the ESG Report or our performances in sustainable development by mailing to 60 Paya Lebar Road, #12-51/52, Paya Lebar Square, Singapore 409051.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

A. ENVIRONMENTAL

A1. Emissions

The Group is committed to the long-term sustainability of the environment and community where it operates. As a corporation principally engaged in online marketing services, the Group's daily operations have minimal impacts on the environment. Nevertheless, we recognise our responsibilities towards the potential indirect negative environmental impacts associated with our business operations, and we focus on nurturing and strengthening our employees' awareness of environmental protection in their daily work processes.

The Group has integrated environmental consideration into our decision-making process and embraced the responsibilities to create an environmentally sustainable business. Considering the Group's business nature, we have taken measures to facilitate the environmental-friendliness of our workplace by encouraging a recycling culture within the Group. To enhance our environmental governance practice and mitigate the environmental impacts produced by our operations, we have implemented relevant environmental protection policies, such as the inclusion of the ESG section in the Employee Handbook, and communicated such policies to our employees. In the long run, we will continue to enhance our environmental management strategies in monitoring and minimising the environmental impacts brought by our businesses regularly.

To better manage the Group's material topics and its performance on those aspects, the Group decides to set quantifiable targets for the Environmental aspect over the next three reporting years ending 30 June 2024 (the "FY2024"). The Group will continue to work for the targets set, and will review the status of the set targets annually prior to FY2024.

During FY2021, the Group was not aware of any material non-compliance with environmental-related laws and regulations in Singapore, Malaysia, and the PRC that would have a significant impact on the Group, including, but not limited to, the Environmental Protection and Management Act of Singapore; the Environmental Quality Act of Malaysia; and the Environmental Protection Law of the PRC.

Emissions Control

Exhaust Gas Emissions

The source of emissions arising out of the Group's operation was petrol consumed by the Group's only private vehicle for transportation. Due to the Group's major business nature as providing online marketing services, the Group does not generate significant amount of exhaust gas directly during its operations. Nevertheless, the Group has implemented measures relating to the reduction of exhaust air emissions including:

- Perform efficient planning on driving routes to minimise the number of trips made for business purpose;
- Regularly maintain and repair the vehicle by qualified personnel to ensure fuel consumption efficiency and respective emissions have complied with local emission standards; and
- Switch off the engine when the vehicle is idling.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

During FY2021, the Group's nitrogen oxides, sulphur oxides, and particulate matter emissions are measured at about 65.74 g, 1.53 g, and 4.84 g respectively, which were mainly attributable to the petrol consumed by the private vehicle of the new subsidiary in the PRC.

Summary of the Group's exhaust gas emissions performance:

Type of exhaust gas	Unit	FY2021	FY2020
Nitrogen oxides (NOx)	g	65.74	—
Sulphur oxides (SOx)	g	1.53	—
Particulate matter (PM)	g	4.84	—

Greenhouse Gas ("GHG") Emissions

The major sources of the Group's GHG emissions are direct emissions from petrol consumption by vehicle(s) (Scope 1), energy indirect emissions from purchased electricity (Scope 2) and other indirect emissions from employee's business air travels (Scope 3). During FY2021, we have set target to reduce GHG emissions intensity (tCO₂e per employee) in FY2024, using FY2021 as the baseline year. To achieve the target, we embrace driving green practices in our day-to-day operations and have adopted the following GHG reduction measures:

- Require employees to turn off their computers after work;
- Switch off lights during lunch hour;
- Utilise teleconference or video meetings to prevent non-essential business travel;
- Post notices and posters of green information in office areas to raise employees' awareness and promote best practices of environmental management; and
- Actively adopt energy conservation measures which are described in the section headed "Energy consumption" under aspect A2.

During FY2021, the total GHG emissions has increased by approximately 118.11% compared to FY2020, which was mainly attributable to the new segment in the PRC and the increase in business activities. Considering only the GHG emissions of the Group's three segments in Singapore and Malaysia, the total GHG emissions in FY2021 has decreased 28.20% compared to FY2020 due to the implementation of abovementioned GHG reduction measures.

Summary of the Group's GHG emissions performance:

Indicator ¹	Unit	FY2021	FY2020
Direct GHG emissions (Scope 1)			
• Fuel consumed by vehicle	tCO ₂ e	0.28	—
Indirect GHG emissions (Scope 2)			
• Purchased Electricity	tCO ₂ e	61.99	23.54
Indirect GHG emissions (Scope 3)			
• Business air travel	tCO ₂ e	—	5.01
Total GHG emissions	tCO ₂ e	62.27	28.55
GHG emissions intensity²	tCO ₂ e/employee	0.36	0.39

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Notes:

1. GHG emission data is presented in terms of carbon dioxide equivalent and are based on, including, but not limited to, “The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards” issued by the World Resources Institute and the World Business Council for Sustainable Development, the latest released emission factors of Singapore’s power grid basis, the latest released emission factors of China’s regional power grid basis, the Sustainability Report 2020 published by Tenaga Nasional, “How to prepare an ESG Report – Appendix II: Reporting Guidance on Environmental KPIs” issued by the Stock Exchange, and “Global Warming Potential Values” from the IPCC Fifth Assessment Report, 2014 (AR5).
2. As at 30 June 2021, the Group had 173 employees in total (FY2020: 73 employees). Unless specified otherwise, the data is also used for calculating other intensity data.

Sewage Discharge

We do not consume a significant volume of water through our business activities, therefore our business activities did not generate a material portion of discharge into water. As the sewage discharged by the Group is discharged into the municipal sewage pipe network, the amount of sewage discharge is considered as the water consumed. The amount of water consumed and corresponding water-saving initiatives will be described in the section headed “Water Consumption” under aspect A2.

Waste Management

Hazardous Waste

Due to the Group’s business nature, it did not generate a significant amount of hazardous waste during its business operation. Despite the Group did not generate hazardous waste during FY2021, it has established guidelines to govern the management and disposal of hazardous wastes. In case there is any hazardous waste produced, the Group must engage a qualified chemical waste collector to handle such waste and comply with the relevant environmental laws and regulations.

Non-hazardous Waste

The non-hazardous wastes generated by the Group is mainly general wastes such as paper generated from offices. To minimise the environmental impacts of non-hazardous wastes generated from our business operations, we have set a target to reduce the total non-hazardous waste intensity (tonnes per employee) in FY2024, using FY2021 as the baseline year. The Group has adopted various wastes reduction measures and initiatives to manage waste effectively and encourage recycling in our operations in order to achieve its target. With such waste management approaches, we hope to embed an environmental-friendly mind-set among our employees. The waste reduction measures include but not limited to the following:

- Use double-sided printing or photocopying wherever possible;
- Utilise electronic media for communication;
- Recycle one-sided printed paper;
- Avoid single-use disposable items; and
- Place “Green Message” reminders on office equipment.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

During FY2021, the Group's total non-hazardous waste disposal increased by approximately 281.08% compared to FY2020, which was mainly attributable to the new segment in the PRC and the increase in business activities. Considering only the non-hazardous waste disposal of the Group's three segments in Singapore and Malaysia, the total non-hazardous waste disposal in FY2021 has decreased by 22.97% compared to FY2020 due to the implementation of abovementioned waste reduction measures.

Summary of the Group's non-hazardous waste disposal performance:

Types of non-hazardous waste	Unit	FY2021	FY2020
General wastes	tonnes	2.82	0.74
Total non-hazardous waste	tonnes	2.82	0.74
Non-hazardous waste disposal intensity	tonnes/employee	0.02	0.01

A2. Use of Resources

The Group upholds and promotes the principle of effective use of resources and is committed to optimising the use of resources across business operations. We promote a green office and operation environment and continue with initiatives to introduce resource efficiency and eco-friendly measures to the Group's operations. We have paid attention to the potential environmental impacts brought by the consumption of resources and established related policies and initiatives, including but not limited to those mentioned in the Employee Handbook, covering topics on better utilisation of resources like energy, water, and other natural resources.

Energy consumption

The energy consumed by the Group was mainly electricity consumption for daily operation. The Group aims to minimise environmental impacts in its operations by identifying and adopting appropriate measures in our operations. Related policies and initiatives on energy conservation have been developed to show that we attach importance to energy efficiency. During FY2021, the Group has set target to reduce the total energy consumption intensity (kWh per employee) in FY2024, using FY2021 as the baseline year. Regular review is conducted on our energy target to seek continuous improvement in the energy performance. The Group strives to reduce energy consumption by adopting the following measures and initiatives:

- Switch off unnecessary lightings and electrical appliances when not in use;
- Post reminders and posters next to power switches to encourage our staff to take initiatives in energy saving;
- Regularly review the energy consumption level; and
- Set all printers, photocopiers, and computers to energy-saving mode.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

During FY2021, the Group's total energy consumption increased by approximately 129.00% compared to FY2020, which was mainly attributable to the new segment in the PRC and the increase in business activities. Considering only the energy consumption of the Group's three segments in Singapore and Malaysia, the total energy consumption in FY2021 has decreased 10.24% compared to FY2020 due to the implementation of abovementioned energy conservation measures.

Summary of the Group's energy consumption performance:

Types of energy	Unit	FY2021	FY2020
Direct energy consumption	kWh	1,010.23	—
Petrol	kWh	1,010.23	—
Indirect energy consumption	kWh	110,840.00	48,854.00
Purchased electricity	kWh	110,840.00	48,854.00
Total energy consumption	kWh	111,850.23	48,854.00
Intensity	kWh/employee	646.53	669.23

Water Consumption

As the Group's principal business is providing online marketing services, it does not consume a significant amount of water during operation. The Group's water consumption was mainly domestic water consumed in the offices for basic business operations, cleaning, and sanitation. During FY2021, the Group has set target to reduce water consumption intensity (m³ per employee) in FY2024, using FY2021 as the baseline year. In pursuance to this target, the Group actively promotes the importance of water conservation to its employees. Apart from posting water-saving reminders in prominent places and guiding employees to use water reasonably, we also regularly inspects water taps to prevent leakage. By promoting behavioural changes in water consumption at the office and encourage water conservation, our employees' awareness in water conservation is strengthened.

Through the implementation of the abovementioned water-saving measures, the Group's total water consumption decreased by approximately 53.70% in FY2021 compared to FY2020. Considering only the water consumption of the Group's three segments in Singapore and Malaysia, the total water consumption in FY2021 has decreased by 75.53% compared to FY2020.

Summary of the Group's water consumption performance:

Water consumption	Unit	FY2021	FY2020
Freshwater	m ³	237.60	513.21
Total water consumption	m³	237.60	513.21
Intensity	m³/employee	1.37	7.03

Due to the geographical location of our offices, we do not have any issue in sourcing water that is fit for purpose.

Use of Packaging Material

Due to the Group's business nature, the use of packaging material is considered as immaterial to the Group as the Group does not deliver tangible products.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

A3. The Environment and Natural Resources

Although the core business of the Group has limited impact on the environment and natural resources, the Group endeavours to minimise the negative environmental impacts of our business operations as an ongoing commitment to corporate sustainability. We spend efforts in mitigating our potential environmental impacts through adopting industrial best practices targeted at reducing natural resource consumption and developing effective environmental management. We regularly assess the environmental risks of our businesses, adopt preventive measures to reduce potential risks, and ensure compliance with relevant laws and regulations. We are also devoted to achieving sustainable development for generating long-term values for the community and our stakeholders.

Green Working Environment

Paperless Office

To reduce paper usage, the Group strongly advocates paperless office operations. All offices are operated in the electronic system as far as possible to reduce the use and consumption of office paper in order to save forest resources. We also encourage employees to utilise electronic mediums for communication within the office and with suppliers.

Indoor Air Quality

We regularly monitor and measure the indoor air quality in our workplace. Air-purifying equipment is installed at the workplace to filter air pollutants, contaminants, and dust particles. We also clean the air conditioning system regularly to ensure the office's indoor air quality.

A4. Climate Change

Extreme weather events are becoming more frequent and severe, while tackling climate change has become a global consensus. The Group has realised that climate change will affect its business operations. Therefore, the Group has established a robust set of policy and procedures to identify, monitor and manage ESG issues, including climate change. Material climate-related risks are identified and managed under our enterprise risk management framework.

Climate-related Issues

Physical Risks

Increased frequency and severity of extreme weather events such as extreme cold or heat, storms, heavy rains, typhoons can disrupt operations by damaging the power grid and communication infrastructures, hampering and injuring our employee on the way or during their work. These events could disrupt supply chains, interrupt business operations, and damage the Group's assets. As countermeasure, the Group shall identify these risks and prioritise those with severe impact to take precautionary measure first, concurrently, the Group will explore the ways in which a change in business model is possible to mitigate or avoid these severe impact on business operations.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Transition Risks

There are more stringent climate legislations and regulations to support global vision for decarbonisation. For example, the Stock Exchange has required the listed companies to enhance the climate-related disclosures in their ESG reports. Stricter environmental laws and regulations may expose enterprises to higher risks of claims and lawsuits. Corporate reputation may also decline due to failure to meet the compliance requirements for climate change. The company's related capital investment and compliance costs thus increase. In response to the policy and legal risks as well as the reputation risks, the Group regularly monitors existing and emerging trends, policies and regulations relevant to climate and be prepared to alert the top management where necessary to avoid cost increments, noncompliance fines or reputational risks due to delayed response. Besides, we have set target to reduce our energy consumption and GHG emissions during FY2021.

B. SOCIAL

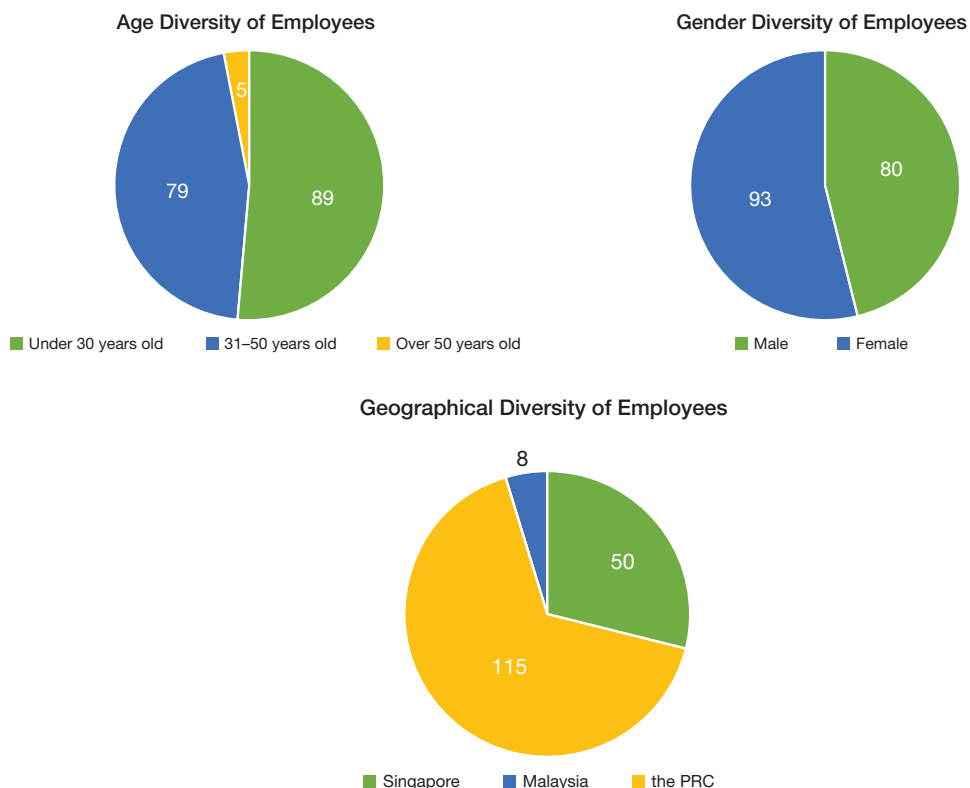
B1. Employment

Human resources are the foundation for supporting the development of the Group, therefore we have adopted a people-oriented management approach through implementing relevant employment policies with a view to realising the full potential of employees. These employment policies are formally documented, incorporating compensation and dismissal, recruitment and promotion, working hours, rest periods, diversity and equal opportunities, anti-discrimination, and other benefits and welfare. These employment policies and practices are reviewed regularly to ensure continuous improvements in our employment standards.

During FY2021, the Group was not aware of any material non-compliance with employment-related laws and regulations in Singapore, Malaysia and the PRC that would have a significant impact on the Group, including, but not limited to, the Employment Act of Singapore; the Employment Act 1955 of Malaysia; the Employment Provident Fund Act 1991; Employees' Social Security Act 1969; Minimum Wage Order 2012; Minimum Retirement Age Act 2012; the Labour Law of the PRC; and the Labour Contract Law of the PRC.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

As at 30 June 2021, the Group had a total of 170 full-time employees and 3 part-time employees. The following graphs show the age, gender, and geographical diversity of employees of the Group.



During FY2021, the Group’s overall full-time employee turnover rate was approximately 49.36%. The following table shows the employee turnover rate by gender and age group.

	2021
	Turnover Rate (%)³
By Gender	
Male	56.30
Female	44.07
By Age Group	
Under 30 years old	78.71
31–50 years old	22.38
Over 50 years old	—
By Geographical Region	
Singapore	71.70
Malaysia	152.00
PRC	22.10

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Notes:

3. This methodology is used to calculate the turnover rate during FY2021:

$$\frac{\text{Number of employees who left}}{((\text{Beginning} + \text{ending number of employees}) / 2)} \times 100\%$$

Employment Practices

Recruitment, Remuneration, Promotion and Dismissal

The Group abides by an open, fair, and just principle and considers candidates based on their merits instead of age, gender, and ethnic backgrounds in the recruitment of employees. Remuneration, termination, and payroll management, etc. are specified in the Employee Handbook. We strictly comply with relevant national laws and regulations and strive to provide all employees with benefits they should be entitled to.

The Group has developed a series of sound employment rules and regulations and made clear provisions of the rights and obligations imposed on the employees as specified in the Employee Handbook which also states the daily working hours of employees in offices in Singapore, Malaysia and the PRC. Employees are entitled to statutory holidays and annual leave benefits in accordance with respective national laws.

Moreover, the Group has provided a comprehensive remuneration package for employees, which is stated in the Employee Handbook. The package includes company bonuses, gifts, and wreaths for occasions, outpatient treatment, and dental benefits, extended childcare leave, long service awards, to name but a few.

Employees are also subjected to quarterly as well as annual performance appraisals. Various factors are evaluated, including but not limited to job performance, communication and interpersonal skills, teamwork, attendance, knowledge and skills, and attitude. Along with the appraisal process, performance goals and expectations are set for continuous evaluation in the next review period.

In case of dismissal for misconduct or contravention of the express or implied terms and conditions of employment, a first warning will be issued by the Human Resources Department, followed by a final warning issued by the management for consistently committing the offense, and dismissal will be notified to the employee in writing if the situation has not improved.

Communication Channels

The Group recognises the importance of maintaining close and open communication with its employees. Therefore, employees are encouraged to exchange information, ideas, and views about matters of mutual interest and concern through both formal and informal channels. Results of the surveys and corresponding improvement measures are analysed and carried out by the management.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Diversity, Equal Opportunities and Anti-discrimination

The Group is committed to fostering a cooperative and collaborative workplace culture since a diversified workforce is critical for its business. We provide equal opportunities in all aspects of employment and maintaining a workplace that is free from discrimination, physical or verbal harassment against any individual on the basis of race, religion, colour, gender, physical or mental disability, age, place of origin, marital status and sexual orientation. Employees are strongly encouraged to report any suspected cases to protect the rights and interests of each employee. Any forms of sexual harassment or abuse in the workplace are in no way tolerated.

B2. Health and Safety

Being a corporation principally engaged in online marketing services, the Group's businesses do not pose a significant threat to the health and safety of employees. Yet, we endeavour to safeguard the health and safety of its employees and ensure all employees to strictly observe our health and safety policies. Resources and efforts will be continuously devoted to reducing the risks concerning health and safety.

We are pleased to announce that there were no work-related fatalities occurred in each of the past three years including the Reporting Period and there were no records of lost days due to work injury. The Group was not aware of any material non-compliance with health and safety-related laws and regulations in Singapore, Malaysia, and the PRC that would have a significant impact on the Group, including, but not limited to, the Workplace Safety and Health Act of Singapore; Occupational Safety and Health Act of Malaysia; the Labour Law of the PRC; Prevention and Control of Occupational Diseases Law of the PRC; and the Fire Prevention Law of the PRC.

Workplace Health and Safety

A Health and Safety Policy is drafted and approved by the Board. A manager will be nominated as the Safety Officer who has overall responsibility for the implementation of the said policy and ensuring that the policy is well understood by the employees. The Group takes the general welfare of its employees seriously, and a range of safety methods and rules have been incorporated into the said policy to avoid office accidents. Employees who suffer from injury arising out of and in the course of employment are entitled to compensation according to relevant laws. The actions to be taken in case of fire emergency occurring in certain buildings or installations are also regulated in the Health and Safety Policy to assist employees in taking sensible immediate actions should fire accidents occur.

Employees are encouraged to provide feedback on improving workplace safety and report any potential hazards that may lead to injury or danger. We emphasise the importance of strict compliance with safety requirements to our employees.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

In response to the outbreak of the Coronavirus Disease 2019 (“COVID-19”) pandemic, the Group has implemented a series of precautionary measures in accordance with guidelines from the Ministry of Health and the Ministry of Manpower to ensure the health and safety of our employees. In addition to requiring employees to check and record their temperatures twice a day and visit a doctor immediately whenever feeling unwell, the Group also reminded the employees of the importance of maintaining good personal hygiene through washing hands frequently with soap. Surgical masks were provided to employees whenever necessary, and employees were advised to defer work-related travel plans; for them being not avoidable, the 14-day quarantine upon return would be considered as paid-leaves.

B3. Development and Training

Training and Development Management

The valuable contribution of our talents is key to the continuous success of the Group. Therefore, nurturing talents and polishing the skills of our human capital is important for striving for excellence. This is achieved through the development of training strategies that focus on creating values and serving the needs of our customers, talents, and society. As such, employees are encouraged to attend internal and external training sessions and obtain professional qualifications.

The Group notices the importance of keeping its employees updated on the latest trend in the industry, product information and the dynamic pace in the current market. We will provide suitable training and development opportunities to assist our employees in meeting their training objectives with an aim to maintaining excellent service for our members, specifically to our sales, customer relations, digital marketing, and web teams. The provision of training ultimately led to an expansion of the Group’s customer base locally and regionally.

New sales team employees are required to attend a two-week intensive orientation programme during their probation and their performance will be reviewed regularly to ensure they meet a reasonable level of expectation. All staff members of the sales, customer relations, digital marketing, and web team are required to pass the annual certificate examinations of our largest supplier even though the contract explicitly states that only two accounts or product managers are required to obtain such qualifications.

We also organise annual offsite team-building events and weekly social gatherings for our employees to cultivate a sense of belonging to the Group and foster a stronger relationship among different team members. Unfortunately, these activities were forced to stop as preventive measures in response to COVID-19.

During FY2021, approximately 66.47% of the Group’s employees participated in training. The average training hours per employee was approximately 23.09 hours.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

The average training hours completed per employee by gender and employee category are as follow:

	Percentage of employees trained (%) FY2021	Average training hours per employee (hours) FY2021
By Gender		
Male	71.25	24.55
Female	62.37	21.84
By Employee Category		
Senior Management	50.00	13.17
Management	43.75	18.50
General Employees	70.34	24.42

B4. Labour Standards*Prevention of Child and Forced Labour*

Child and forced labour are strictly prohibited during recruitment according to local laws and regulations. The Group strictly complies with local laws and prohibits any child and forced labour employment. The Human Resources Department of the Group (the “Human Resources Department”) is responsible for monitoring and ensuring compliance with the latest and relevant laws and regulations that prohibit child and forced labour.

To avoid illegal employment of child labour and underage workers, personal data are collected during the recruitment process to assist the selection of suitable candidates and to verify candidates’ identities. The Human Resources Department also ensures identity documents are carefully verified. To prevent forced labour, working hours are specified in the Employee Handbook. In circumstances where any individual below the legal working age or forced labour is hired, corrective actions will be taken immediately to rectify the situation, by terminating the employee and reporting to the relevant Governmental authorities.

During FY2021, the Group was not aware of any material non-compliance with child and forced labour-related laws and regulations in Singapore, Malaysia and the PRC that would have a significant impact on the Group, including, but not limited to, the Employment Act of Singapore; Employment Act 1955 of Malaysia; the Children and Young Persons (Employment) Act 1966; and Labour Law of the PRC.

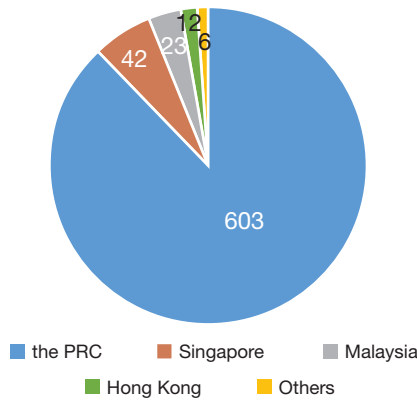
ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

B5. Supply Chain Management

The Group highly values our relationship with suppliers as they are the key to the sustainable development of the Group. To ensure suppliers have met our standards and requirements regarding quality, environment, and safety, all suppliers are evaluated carefully and subjected to regular monitoring and assessment. The Group has established a stringent and standardised procurement system that all suppliers are evaluated carefully and subject to regular monitoring and assessments. The Group has also formulated the Procurement and Payment Policy to regulate and ensure completeness, accuracy, and timeliness of all purchases or expenses and payments. The abovementioned policy is subject to review annually. During FY2021, the Group had a total of 686 suppliers, all suppliers were evaluated.

The geographical distribution of the Group’s suppliers is as follows:

Geographical Region of Suppliers



Fair and Open Procurement

The Group has also formulated rules to ensure suppliers can participate in competitions in an open and fair mechanism. We do not give differentiate or discriminate against any suppliers, and we do not allow any forms of corruption or bribery. Employees or other individuals should declare any actual or potential conflict of interest arising out of the business transactions of the Group, and they will not be allowed to participate in the relevant procurement activity.

Sustainable Procurement

To ensure suppliers and subcontractors have met our requirements and standards, especially in the areas regarding social and environmental risks and providing environmentally preferable products, the Group has developed the Approved Vendor List (“AVL”) and the Vendor Evaluation Form, for which recurring or preferred vendors, as well as suppliers for routine replenishment of office and pantry suppliers are added to the list. The Group also implemented stringent procedures and standards when selecting and reviewing suppliers. Factors such as quality, price competitiveness, response time, and environmental management are all taken into consideration. All re-evaluated justifications and results are documented, and vendors that do not meet the minimum evaluation criteria will be promptly removed from the AVL.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

In addition, the Group undertakes onsite inspections regularly to monitor the suppliers' or subcontractors' business procedures to reduce its social and environmental risks along the supply chain. Any non-compliance to relevant environmental and social laws and regulations discovered by the designated personnel from the Group during the onsite inspection will be promptly reported to the management. Corrective action plan will be carried out to remediate the identified risk in a timely manner.

The Group also pays close attention to the environmental awareness of its suppliers and promotes sound environmental performance and governance practices amongst its business partners and suppliers. The Group encourages its business partners and suppliers to consider the risks posed to their operations from climate change and to actively mitigate their environmental impacts during supplier management meetings and events.

B6. Product Responsibility

As an online marketing service provider, client satisfaction and day-to-day quality control which includes strategy review, text review, picture review, advertisement review, design review, and strategy performance review are very important to the Group. We are committed to delivering excellent customer service and handling their concerns or queries in a timely manner. We take a proactive approach in setting new policies and regularly updating existing policies to safeguard our customers' rights and provide maximum protection to the information we hold.

During FY2021, the Group was not aware of any incidents of non-compliance with laws and regulations in Singapore, Malaysia and the PRC that would have a significant impact on the Group, including, but not limited to, the Personal Data Protection Act; the Spam Control Act; the Copyright Act of Singapore; the Personal Data Protection Act 2010; the Trade Description Act 2011; the Communications and Multimedia Act 1998; the Copyright Act 1987 of Malaysia; the Hong Kong Personal Data (Privacy) Ordinance; the Law of the PRC on Protection of Consumer Rights; the Advertising Law of the PRC; and the Patent Law of the PRC. Moreover, disclosure on the number of products sold or shipped subject to recalls for safety and health reasons was not applicable due to the Group's business nature.

During FY2021, the Group received zero material case of product or service-related complaint.

Customer Privacy Protection

The Group takes serious protection of our clients' confidential information. The Personal Data Protection Policies and the Procedures Manual has been implemented to establish the principles of data protection governing the collection, usage, and disclosure of personal data given to the Group from individuals, the corresponding guidelines are established in compliance with the Personal Data Protection Act (PDAD) of Singapore, the Personal Data Protection Act 2010 of Malaysia, and the Hong Kong Personal Data (Privacy) Ordinance. A Data Protection Officer has also been elected to prepare employees with sufficient knowledge when dealing with sensitive information.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

The Group seeks to protect our clients' information and accounts by employing data security measures such as firewalls and anti-virus software, encryption and passwords, etc. Access rights to computers and accounts are reviewed on an annual basis to limit access of information only to current employees; access right of information will be removed upon termination of employment or contract. Our employees are prohibited to use the personal information of our clients for purposes not related to the business context unless their prior consent is obtained. Any violations of the Personal Data Protection Policies and Procedures Manual are major misconduct that shall be subjected to disciplinary action including dismissal and judicial proceedings.

Customer Services

To provide a pleasant user experience for our customers, the Group has established a set of procedures to handle customers' feedbacks or complaints in a professional manner. Customers' information will be recorded and inquiries or complaint cases received will be relayed to the relevant department for further handling. Reviews on feedback or complaints will be conducted, and action plans will be in place promptly to address the identified issues. Customers' satisfaction is evaluated after the cases are settled, and feedback or complaints may be circulated to management if necessary.

Quality Assurance

The Group is committed to providing services with high standards of quality and reliability. We have implemented stringent guidelines to our employees for meeting the following objectives:

- To deliver consistent, dependable, and effective services in order to meet our clients' need and expectation;
- To adhere to all applicable standards, legal, and regulatory obligations; and
- Provide suitable training for employees in order to improve their skills and knowledge to match with the quality criteria of their job and services.

In addition, management has continuously invested in human resources, health and safety, professional training, infrastructure and equipment to ensure the continuous provision of high-quality services.

Recall procedures was not applicable due to the Group's business nature.

Protection of Intellectual Property Rights

In Singapore, an author automatically enjoys copyright protection once he creates and expresses his original work in a tangible form, such as by recording or writing; while there is no requirement for registration to acquire copyright protection in Malaysia. The Group strictly abides by copyright related laws and regulations and will not produce products without the consent or license of the owner of the copyright.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Besides, the Group has established relevant policy to govern the information technology management within the Group, the Human Resources Department is responsible for obtaining proper licenses for software, hardware and information the Group uses in its business operation. Duplication or downloading of information software, and images from the internet must be approved by relevant departments. Furthermore, we closely monitor the infringement actions in the market and prevent any infringement behaviour, such as counterfeit trademarks. As at 30 June 2021, the Group had registered 6 trademarks of the Company logo in Singapore, Malaysia, the Philippines, and Hong Kong, registered 39 trademarks in the PRC, and 1 trademark had been applied in Indonesia. The Group had also registered 3 domain names. The Group will continually monitor for any infringement of our intellectual properties to ensure that intellectual property rights are not being infringed upon.

Advertising and Labelling

The Group abides by the Singapore Code of Advertising Practice (“SCAP”) with regard to our advertising practices. Although it is only a code of practice with no force of law, any breach of the SCAP may lead to sanctions or withdrawal of trading privileges. Besides, the Group abides by the Malaysian Code of Advertising Practice (“MCAP”) which is administered by the Advertising Standards Authority (“ASA”) even though there is no comprehensive legislation that regulate the advertising practice in Malaysia. Any failure to observe the MCAP may cause sanctions by the ASA via negative publicity by publishing details of the outcome of investigations it has undertaken and withdrawal of trading privileges by the media. There are also restrictions in the advertising of certain products, services, and industries, including but not limited to medicine, indecent advertisements and venereal diseases, obscene objects, food, and drinks. Our employees have been familiarised with the relevant existing legislation and code of practice to avoid being in breach of any related advertising practices.

B7. Anti-corruption

We value and uphold integrity, honesty, and fairness in the way we conduct businesses, and we strive to achieve high standards of ethics in our business operations. The Group has zero toleration for any corruption, fraud, bribery, extortion, money laundering and all other behaviours violating work ethics. To maintain a fair, ethical, and efficient business and working environment, the Group strictly adheres to the laws and regulations relating to anti-corruption and bribery. The Employee Handbook has outlined the standard of behaviours on anti-corruption, handling of conflict of interest and data privacy and confidentiality that employees shall abide by in its business dealings. To ensure employees understand the Group’s high standard of business conduct, the Group provides integrity education and courses for new employees and directors during induction training.

During FY2021, the Group was not aware of any material non-compliance with the relevant laws and regulations of bribery, extortion, fraud, and money laundering in Singapore, Malaysia and the PRC that would have a significant impact on the Group, including, but not limited to, the Prevention of Corruption Act of Singapore; the Anti-Corruption Commission Act 2009 of Malaysia; the Company Law of the PRC; the Tendering and Bidding Law of the PRC; the Criminal Law of the PRC; and the Anti-unfair Competition Law of the PRC. The Group also did not have any concluded legal cases regarding corrupt practices brought against the Group or our employees.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Besides, potential conflicts of interest that may increase the risk of bribery and bid-rigging will be constantly monitored. If there are potential or actual conflict of interest discovered, employees are required to report to the management immediately.

Whistle-blowing Mechanism

Guidelines on whistle-blowing have been established to provide a well-defined and accessible channel for reporting fraud, corruption, dishonest practices, or other similar matters and how an investigation would be initiated upon receiving a complaint. The guidelines also protect employees who report fraudulent activities in good faith and reasonable belief. A Whistle-blowing Officer is elected to ensure that any reported case is dealt with in an expedited manner. Upon receiving the complaint, the Board decides the method of investigation, which may involve appointing an external consultant for assessment.

B8. Community Investment

Corporate Social Responsibility

The Group is committed to emboldening and supporting the public by various means of social participation and contribution as part of our strategic development. We strive to nurture corporate culture and practice corporate citizenship in daily work life. To fulfil our corporate social responsibility, the Group has adopted relevant policy on community engagement which states its directions in engaging its employees in community participation and the selection criteria of the suitable donation partners.

During FY2021, the Group continued to support different communities through the following event:

Public Welfare Activities to Help Farmers

Our Group, the Chongqing Municipal Commission of Commerce, and Chongqing Rural Commercial Bank entered Shizhu Huaxi Village to promote the Shizhu County specialties goods including Huaxi rice, bacon, honey, etc. through live stream. This activity provided a platform and technical support for poverty alleviation, helped local farmers, provided product marketing channels for high-quality agricultural products, and helped more regions and more people achieve poverty alleviation.

Besides, our Group focuses on inspiring its employees' sense of social responsibility by encouraging them to participate in charitable activities during their work and spare time. The Group also believes that participating in activities that repay the society can increase our employees' civic awareness while establishing correct values. The Group embraces the human capital into social management strategies to sustain our corporate social responsibility as a part of the strategic development of the Group.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

THE ESG REPORTING GUIDE CONTENT INDEX OF THE STOCK EXCHANGE OF HONG KONG LIMITED

Mandatory Disclosure Requirements	Section/Declaration
Governance Structure	INTRODUCTION AND SUSTAINABILITY APPROACH – The ESG Governance Structure
Reporting Principles	REPORTING FRAMEWORK
Reporting Boundary	SCOPE OF REPORTING

Subject Areas, Aspects,

General Disclosures and KPIs	Description	Section/Declaration
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.	Emissions
KPI A1.1	The types of emissions and respective emissions data.	Emissions – Emissions Control; Waste Management
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emissions – Emissions Control
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emissions – Waste Management (Not applicable – Explained)
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emissions – Waste Management
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Emissions – Emissions Control
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Emissions – Waste Management

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Subject Areas, Aspects,

General Disclosures and KPIs	Description	Section/Declaration
Aspect A2: Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Use of Resources
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Use of Resources — Energy Consumption
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Use of Resources — Water Consumption
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Use of Resources — Energy Consumption
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.	Use of Resources — Water Consumption
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Use of Resources — Use of Packaging Material (Not applicable — Explained)
Aspect A3: The Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	The Environment and Natural Resources
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	The Environment and Natural Resources — Green Working Environment
Aspect A4: Climate Change		
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Climate Change
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	Climate Change — Climate-related Issues

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Subject Areas, Aspects,

General Disclosures and KPIs	Description	Section/Declaration
Aspect B1: Employment		
General Disclosure	Information on: (a) the policies; and (a) 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.	Employment
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Employment
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Employment
Aspect B2: Health and Safety		
General Disclosure	Information on: (b) the policies; and (c) 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.	Health and Safety
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Health and Safety
KPI B2.2	Lost days due to work injury.	Health and Safety
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Health and Safety — Workplace Health and Safety
Aspect B3: Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Development and Training
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Development and Training — Training and Development Management
KPI B3.2	The average training hours completed per employee by gender and employee category.	Development and Training — Training and Development Management

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Subject Areas, Aspects,

General Disclosures and KPIs	Description	Section/Declaration
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.	Labour Standards
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Labour Standards — Prevention of Child and Forced Labour
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Labour Standards — Prevention of Child and Forced Labour
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Supply Chain Management
KPI B5.1	Number of suppliers by geographical region.	Supply Chain Management
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	Supply Chain Management
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Supply Chain Management — Sustainable Procurement
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Supply Chain Management — Sustainable Procurement
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.	Product Responsibility
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Product Responsibility — (Not applicable — Explained)

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

Subject Areas, Aspects,

General Disclosures and KPIs	Description	Section/Declaration
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Product Responsibility
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Product Responsibility – Protection of Intellectual Property Rights
KPI B6.4	Description of quality assurance process and recall procedures.	Product Responsibility – Quality Assurance
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Product Responsibility – Customer Privacy Protection
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.	Anti-corruption
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	Anti-corruption
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Anti-corruption – Whistle-blowing Mechanism
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-corruption
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
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community Investment
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Community Investment