



30th ANNIVERSARY



DIGITAL DOMAIN HOLDINGS LIMITED

數字王國集團有限公司

(Incorporated in Bermuda with limited liability)
(Stock Code : 547)

ENVIRONMENTAL, SOCIAL AND
GOVERNANCE REPORT 2022

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ABOUT THE REPORT

1.1. INTRODUCTION

Digital Domain Holdings Limited (the “**Company**”) and its subsidiaries (together, the “**Group**” or “**we**”) are pleased to present our Environmental, Social and Governance (“**ESG**”) Report (“**ESG Report**”) on an annual basis and regarding the same period covered in its annual reports. This ESG Report is prepared for the year ended 31 December 2022 (“**Reporting Period**”). The ESG Report provides an overview on the Group’s sustainability performance and demonstrates its commitment to sustainable development to stakeholders.

1.2. SCOPE AND REPORTING BOUNDARY

The scope of the ESG Report covers the environmental and social performances of the Group’s principal business which includes the services of visual effects production, post-production, and virtual humans across different geographic locations such as Hong Kong, the Mainland China, Canada, United States and India.

While we seek to establish a consistent boundary for reporting ESG aspects across the Group’s structure, the reporting boundary of the ESG Report is hence established based on the criteria that all operations and entities reported are substantially owned by the Group and are under our management. As a result, we do not report entities which are outside of the Group’s structure, where we do not own the assets and do not directly engage or employ the workforce, and where we do not operate the asset under a contractual obligation.

Part of the content may look back upon the performance of the Group in past years with a view to presenting the report in a more informative and comparable manner. The reporting boundary includes the operation entities in the regions mentioned above.

1.3. REPORTING GUIDELINES

To comply with the requirements set forth in Appendix 27 Environmental, Social and Governance Reporting Guide (“**ESG Reporting Guide**”) to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“**HKEX**” and “**Listing Rules**”, respectively), the Group is in compliance with the mandatory disclosure requirements and “comply or explain” provisions set out in the ESG Reporting Guide. In addition, we also made reference to key reporting frameworks such as the Sustainability Accounting Standards Board (SASB) and publications made by global ESG ratings agencies such as Sustainalytics, Morgan Stanley Capital International (MSCI) and Institutional Shareholder Services (ISS) during the reporting process to ensure our actions aligned with accepted standards.

1.4. REPORTING PRINCIPLES

The reporting principles of this ESG Report are governed by “materiality”, “quantitative”, “balance” and “consistency”.

Materiality The ESG report covers the material ESG factors that are sufficiently important and material to different stakeholders. In order to determine what issues are relevant and material to our business with respect to sustainability, the Group is aware that the key is to understand what issues that our stakeholders concerned most. The Group’s directors and senior management are mainly responsible for identification of key ESG factors on the basis of the feedback from the stakeholders.

Quantitative Data presented in this report have been examined. Summary tables of performance are shown in relevant sections. Information on the standards, methodologies, assumptions and/or calculation tools, and source of conversion factors used for the reporting of emissions and energy consumption are mainly referred to the ESG Reporting Guide.

Balance Both positive and negative sides of our performance have been presented in a transparent manner.

Consistency Methodologies and key performance indicators (“**KPI**”) are used and calculated in a consistent approach. If there are any changes in consistency that may affect a meaningful comparison detail would be disclosed.

1.5. REPORTING FRAMEWORK

With reference to the ESG Reporting Guide and the Group's business operation, the presentation of our ESG Report divides the relevant aspects and KPI, which are considered to be relevant and material to the Group, into four subject areas: Protecting the Environment, People, Operating Responsibly and Contributing to Our Community.

A complete index in compliance with the ESG Reporting Guide is also available at the end of this report for reference. Except for provisions that the Group considers are inapplicable to its operations, for which explanations have been given on the rightmost column in the said index, this report is compliant with all the "comply or explain" provisions set out in the ESG Reporting Guide.

1.6. DATA COLLECTION

Data in this report are extracted from the Group's internal management system and statistics, and part of the data collected in previous years. Unless otherwise stated, Hong Kong dollars (HKD) is used in this report as its functional currency.

1.7. REPORT AVAILABILITY

This report is accessible in electronic version from the Company's website at www.digitaldomain.com or the website of HKEX at www.hkexnews.hk.

1.8. CONTACT

We welcome all sorts of comments and suggestions from our stakeholders with respect to this ESG Report or our sustainability performance. Comments or views can be sent to ir@ddhl.com.

2.1. OUR ESG BOARD STATEMENT

The board of directors of the Company ("**Board**") recognizes the significance of ESG issues in building long-term business success as well as the sustainability of both the community and environment. The Group is committed to dedicating our resources and our best thinking to build a sustainable business fit for the future and to build a better world for all stakeholders in different aspects. Therefore, we believe that a sound corporate governance and well-developed operation practices are the foundation of the Group's sustainable and long-term development. Our Board statement of ESG management focused on the following principles:

Beginning Our Climate Change Journey

The Group is committed to protecting and preserving our planet by adopting sustainable practices throughout our business, identifying and assessing financial and other risks associated with climate change and integrating low-carbon solutions into our operation. We will continue to identify climate risks and opportunities that have a significant impact on the Group's operation and future development, while tracking our progress against the global steps and aligning with the global target of net zero emission.

Building Strong Governance

An ESG management system requires a combined effort of an effective governance structure that comprises the decision-making level and execution level members. The formation of our ESG Working Group strengthens our ESG management in the long run. The Board has the overall responsibility to define the Group's ESG strategy and approach, manage and assess the Group's ESG performance.

Health and Wellbeing

The Group considers our employees as assets that will lead the future and the growth of the Group. We are determined to uphold an open, fair, just and reasonable human resource policy to recruit a variety of talents. The Group is also committed to a holistic approach to health and wellness, through a healthy, comfortable and safe working environment that supports health and wellness for our employees.

Support the Community

We encourage giving back and strengthening the community through volunteerism and philanthropy and encourage employees to contribute their time and talent to a variety of community organizations.

Innovation

We are dedicating our unmatched innovative capacity to accomplish the long-term sustainability, offering innovative and practical applications to help manage energy use in a greener and smarter way. As for our operations, we will continue enhancing our technical levels and processes to enable our business to deliver improved results, leveraging innovation to facilitate our people in making better decisions.

Embracing Diversity

The Group values diversity of experiences and backgrounds, and actively seeks to promote from within. Further, the Group is always seeking to improve and become better constituents to our community, our company, and our shareholders. Opportunity and growth occur when we draw from the strengths of our diverse leadership and background.

2.2. OUR APPROACH TO ESG

Embracing ESG is integral to achieving a better future for the planet, community and people. We are ready to translate long-standing grassroots commitments to environment, social and governance into a more formal ESG approach. We have been making as a smarter, more sustainable, and inclusive company. A snapshot of highlights of our approach is as follows:



Environmental Protection

- Climate Change Strategy – Review our approach on climate change and develop sustainability initiatives to identify and address the associated physical and transitional risks and opportunities
- Green Operation Practice – Minimize the environmental impacts from our operations



Social Responsibility

- The Group continues to implement a variety of social practices to safeguard shareholders' rights and interests.
- We continued to align efforts with strategic priorities, including the below issues:
 - Developing a healthy and green community;
 - Fostering talent growth and investing business development; and
 - Advancing a culture of diversity, equity and inclusion



Governance

- Ensure our corporate governance structure meets the applicable laws and regulations, industry best practice and global trends
- Review and monitor the internal control system and risk management processes to ensure the overall effectiveness with continuous improvement
- Uphold the highest ethical standards of business integrity and foster a culture of compliance throughout the Group

Looking ahead, the Board will continue to optimize the ESG management of the Company, actively respond to concerns of our stakeholders and facilitate the improvement of ESG management, working to fulfil our improvement, progress, performance and contribution to our community.

2.3. ESG WORKING GROUP

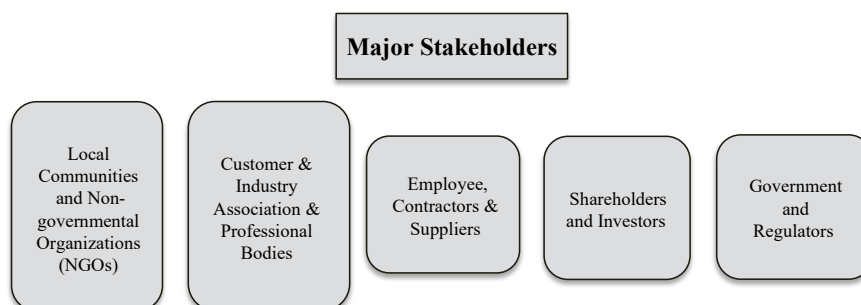
To address the issues of ESG management, a working group which consists of an external ESG advisor and certain department heads is to drive our ESG agenda forward. The working group also ensures we are advancing our goals, integrating ESG lenses into daily operations, culture, and business partnerships; and addressing any issues that arise. During the Reporting Period, the ESG working group reviewed the Group’s ESG policy including, carbon footprint reduction, professional development for employees, engagement with the community, and implements ESG-related matters.



Additionally, we are also evaluating the Task Force on Climate-Related Financial Disclosures (“TCFD”) to identify future opportunities for alignment. This approach will evolve as new regulatory requirements for reporting on ESG-related metrics come to pass.

2.4. STAKEHOLDERS ENGAGEMENT

The Group recognises the importance of interacting with our stakeholders as an integral part of our business operations and corporate development. We engage with our key stakeholders on an ongoing basis through a variety of channels to listen and to collect information relevant to our ESG initiatives. We regard the following groups as our major stakeholders:



The Group carried out a stakeholder engagement exercise during the Reporting Period by which the Group involves its stakeholders in its decisions which might affect them, people who may be affected by its decisions or who may influence the implementation of its decisions. The stakeholder engagement is followed by the formulation of operating strategies, such that their views and voices could be heard by all business units of the Group and timely responses could be provided.

A topic is classified as material when it substantially affects our long-term commercial or operational viability, with material impacts on economic, environmental or social topics. A summary of the stakeholder groups, topics concerned, and communication channels are listed in the following table.



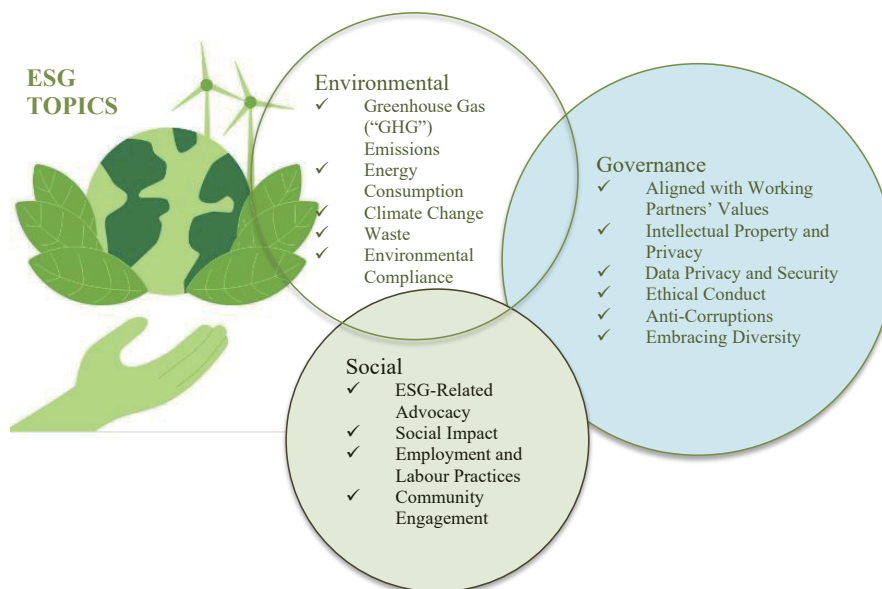
Our regular engagement channels with these major stakeholders include:

- General meetings
- Customer hotlines and email
- Investor presentations
- Financial reports, announcements and circulars
- Surveys
- Trainings and workshops
- Corporate websites and official communication channel

2.5. MATERIALITY ASSESSMENT

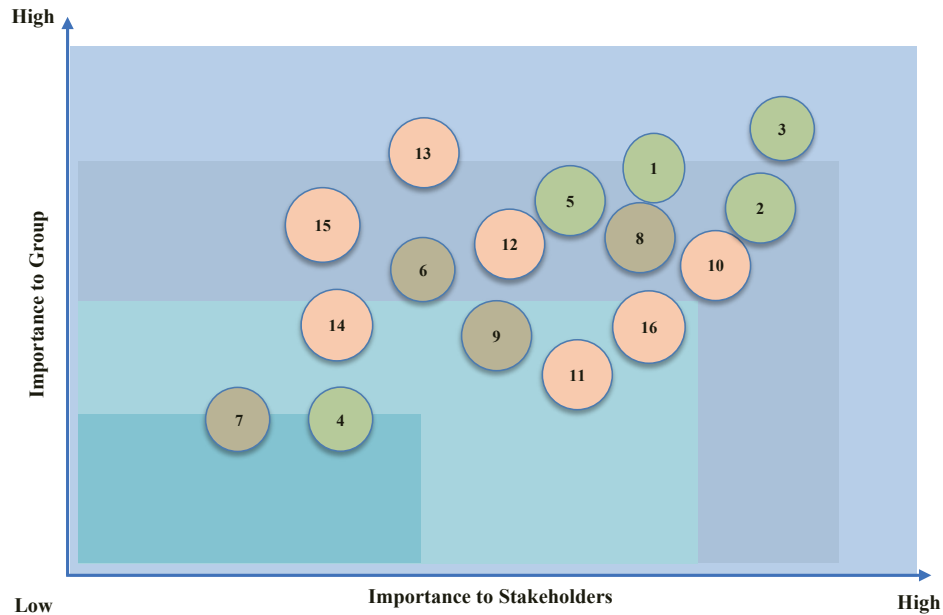
The purpose of a materiality assessment is to identify material ESG topics for the establishment of sustainable targets and strategy. The materiality assessment comprised of four phases:

1. Preparation a list of sustainability issues relevant to the Group's business are identified according to international and local reporting standards;
2. Identify a list of potential material topics that are relevant to the Group's ESG performance;
3. Conduct a questionnaire survey to examine stakeholders' expectations and the extent of influence of material issues towards stakeholders and the Group's business; and
4. Screen out the most representative material topics and analysis of the results, the Board identified the following ESG topics as potentially material relevant to our business operations.



ESG POLICY, STRATEGY AND MANAGEMENT

The materiality matrix generally demonstrates that all issues raised were important to both primary and secondary stakeholders, albeit to differing degrees of importance to stakeholders and to the Group.



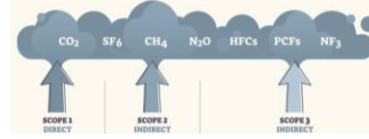
Notes:

- 1. Greenhouse Gas (“GHG”) Emissions
- 2. Energy Consumption
- 3. Climate Change
- 4. Waste
- 5. Environmental Compliance
- 6. ESG-Related Advocacy
- 7. Social Impact
- 8. Employment and Labour Practices
- 9. Community Engagement
- 10. Innovation
- 11. Aligned with Working Partners’ Values
- 12. Intellectual Property and Privacy
- 13. Data Privacy and Security
- 14. Ethical Conduct
- 15. Anti-Corruptions
- 16. Embracing Diversity

2.6. OUR PERFORMANCE HIGHLIGHTS



Environment



Total Energy Consumption: 3,974,900 kWh
Total GHG Emission: 1,906,507 kg
Total Unleaded Petrol Consumed: 0 L



Health and Wellness



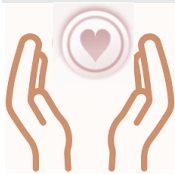
Turnover Rate
Male: 39.5 %
Female: 37.7 %



4,875 Employee Training Hours



0 Lost Days due to Injury at Work
0 Work-Related Fatality



Community



Support

We Support Orbis Hong Kong



Donation

HKD4,640 Community Contribution



Governance



Zero Complaints
Zero Corruption Cases Concluded
Zero Fatalities
Zero Non-compliance with Labour Standard

3.1. THE FUTURE OF NET ZERO EMISSION

While the challenge ahead is now the navigation to a greener and, ultimately, carbon-free destination, we are aware the enhanced awareness of environmental and resource efficiency issues amongst our people, stakeholders, customers and suppliers. Customers were now more conscious than ever about where the money they spent was going, making a deliberate choice with every purchase to contribute to a green future. As such corporates are now commonly expected to clearly state where products come from and how the ESG policies inform their choice of processes, materials and deployment of human resources. The change of consumer mentality is progressively transforming the purchasing decisions.

The Group is committed to changing our business models to become more sustainable and helping our customers embrace the green transition. We are committed to instilling the consciousness of resources conservation, deeply indoctrinated the low-carbon concept and environmental protection into the work and life of every employee. We regularly assess the environmental risks of our business, and adopt preventive measures as necessary to reduce the risks, ensure the compliance of relevant laws and regulations and keep our green development. We firmly believe that our commitment to environmental protection will become a part of our competitiveness, leading the Group to a greater success in the future and fulfil our responsibilities as a member of the community we all live in.

Although change is always difficult and requires careful management, we believe that these initiatives will become part of our competitiveness and are capable to reflect our commitment to offering our stakeholders the best quality of value with the least adverse impact on our planet, building a greener and healthier environment together with all the members of the community.

3.2. CLIMATE CHANGE RESPONSE MANAGEMENT

The Group is committed to upholding the high environmental standards to fulfil relevant requirements throughout our operation, and will continue to devote human and financial resources for environmental conservation, reduction of carbon footprint and environmental compliance as required under applicable laws and ordinances.

The Group dedicated itself to empowering the low-carbon transformation of the global economy and is committed to implementing the recommendations of the TCFD, providing investors and stakeholders with useful information on climate-related risks and opportunities that are related to our business. TCFD is a market-driven initiative that is set up to develop a set of recommendations for voluntary and consistent climate-related financial risk disclosures in mainstream filings. Moreover, responding to climate change can enhance our business resilience and enable us to take advantage of any opportunities it may offer. The following climate change-related risks and opportunities are identified on this basis.

Potential climate-related risks faced by the Group include physical risks such as extreme weather events and rise in sea level, and as policy and regulatory risks, market risks and reputational risks. The Group's strong action to address climate change is embedded throughout the business and is led by a top executive-level climate-related risk management framework.



Strategies

- ✓ Reducing emissions focused on enhancing energy efficiency
- ✓ Measuring our global footprint annually,
- ✓ Setting targets,
- ✓ Engaging business partners on innovative climate solutions;and
- ✓ Supporting sustainable product and packaging innovation to provide consumers with digital, sustainable, and affordable fashion

Governance

- ✓ Formulating a climate-related work plan
- ✓ Reviewing climate risk related policies and disclosure documents,
- ✓ Identifying climate-related risks and opportunities that have a significant impact on the Group's development, and take appropriate coping measures.

Risk Management

- ✓ Applying companywide approach to the management of climate-related risks to ensure a consistent approach to the recognition, measurement and evaluation of risks.

Performance & Target

This target addresses the Scope 1 and 2 emissions generated from the activities and operations we directly control.

3.3. CLIMATE CHANGE MITIGATION

The Group is committed to net zero emissions by 2050, underlining its ambition to reduce its environmental impact and mitigate its exposure to transitional risks. To prepare for climate-related disclosure, the Group has allocated human and financial resources to continuously assess the impact of climate change on our business and operation. The assessment aims to identify the physical and transitional risks that are most relevant to the Group. The result will be incorporated into our risk management system wherever appropriate.

Climate risks are typically classified into two major categories faced by the Group include physical risks and transitional risks.

Transitional Climate Risks

Transitional risks are those associated with the transition to a low carbon economy, which may be due to changes in policies, technologies and markets. As we shift to a low carbon world, transitional risks will emerge that can impact and change investment and consumption patterns. The below table shows our response in managing various risks brought by the climate change that the Group may be facing.

PROTECTING THE ENVIRONMENT

Table 3-1: Transitional Climate Risks and Opportunities

Risk	Risk Details	Mitigation and Opportunities
Policy and Regulatory Changes	Evolving policy and regulatory changes, including those that cap emissions, may increase expenditure required to meet emissions caps.	<p>We are focused on reducing our emissions and have a voluntary target to achieve carbon neutrality across our operations by 2050.</p> <p>We will continue to work with industry bodies, peers, governments, and communities to ensure an effective regulatory framework.</p>
Technical Viability of Decarbonisation Strategy	Technical challenges may impact our ability to achieve carbon neutrality.	We are adapting new applications to improve energy efficiency of and to decarbonise our operation wherever feasible, including development of partnerships with key suppliers and industry experts.
Market Risks	Downstream market developments, including a change in consumer behaviours, introduction of the carbon tax, carbon border adjustment.	We will continue to engage and collaborate with our customers as they reduce their emissions.
Reputation Damage	<p>As public awareness about climate change, green and low-carbon development continues to grow, failure to meet stakeholder expectations may put the Group to reputational risk.</p> <p>Reputational impact from potential misalignment of emissions reduction impact our:</p> <ul style="list-style-type: none"> ▪ Daily operation ▪ Services demand ▪ Financing ▪ Investment opportunities 	<p>We continue to align ourselves on the right track to fight climate change.</p> <p>We ensure regular and transparent engagement with our stakeholders on our climate strategy and progress on achieving our objectives through direct consultation, regular meetings, media statements and presentations.</p> <p>We are voluntarily aligning our climate change reporting with the TCFD recommendations.</p>

Physical Climate Risks

Physical risks reflect how changes to the frequency and intensity of extreme and ongoing weather can impact, disrupt and damage business operations, assets and supply chains, as well as lead to broader impacts such as environmental stress, food and water security and trends in migration. Physical impacts from climate change are inevitable. The rate and extent of change will depend on global decarbonization efforts.

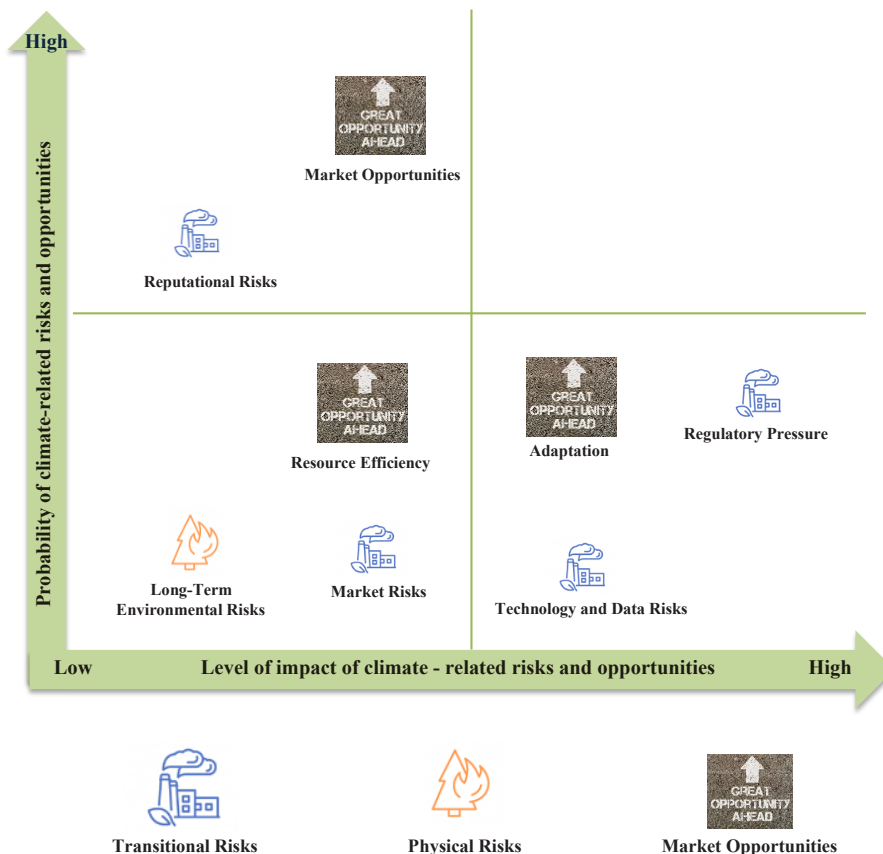
The TCFD distinguishes between the following physical climate risks:

- Acute risks – A change in the frequency and/or intensity of extreme weather events, for example cyclones or floods.
- Chronic risks - Longer-term shifts in climate patterns, for example sustained higher temperatures, lower rainfall and a rise in sea level.

Table 3-2: Physical Climate Risks and Opportunities

Risk	Risk Details	Mitigation and Opportunities
ACUTE PHYSICAL RISKS		
Increased severity of extreme weather events	<p>The increased severity of cyclones and flooding from climate change may cause material damage to assets, leading to operational disruptions, impacts to production rates and increased costs associated with asset repair.</p> <p>This risk may also impact our value chain over the long-term.</p>	<p>Our climate change strategy focuses on building resilience into operations to protect assets and minimize operational downtime from extreme weather events.</p> <p>We review the design of our assets and infrastructure as new information becomes available, including emerging patterns associated with extreme weather events.</p> <p>We conduct annual risk assessments that consider the future physical impacts of climate change.</p>
Increased frequency of extreme heat	<p>Climate change may lead to an increase in the severity which have the potential to cause material damage.</p>	<p>We are focused on building resilience into our operations to ensure our assets are protected and operational loss is minimised.</p>
CHRONIC PHYSICAL RISKS		
Rising sea levels and storm surge inundation	<p>Global sea level rises coupled with storm surge has the potential to cause material damage to our infrastructure through inundation.</p> <p>Sea levels may rise due to expanding ocean volumes from temperature increases and from melting glaciers and ice sheets.</p>	<p>All new projects assess and develop management and mitigation mechanisms to address the potential physical impacts of climate change.</p>
Changes in precipitation patterns	<p>The potential for prolonged drought events or changes to precipitation patterns which may place increasing stress on the availability of water resources to the business. This may lead to more stringent controls and impact relationships with local stakeholders.</p>	<p>Our water strategy is focused on reducing water usage across our operations. This includes adopting technological solutions and using metrics and internal performance standards to proactively manage water scarcity risks.</p>

PROTECTING THE ENVIRONMENT



3.4. CORPORATE ENVIRONMENTAL POLICY

Given the increases in creative work capacity, particularly in the 5G technology standard for broadband cellular networks and future of connectivity, the Group's GHG emissions are expected to increase inevitably. Nevertheless, we are dedicated to protecting and preserving our earth by adopting sustainable practices throughout our business, identifying and assessing financial and other risks associated with climate change and integrating low-carbon solutions into our operation. The Group formulated relevant rules and regulations for a sound and effective management of energy consumption, GHG emission, as well as discharge of waste and sewage and other pollutants, highlighted as below.

- To assess, monitor and manage environmental risks and opportunities associated with our business;
- To comply with applicable environmental protection laws and regulations;
- To integrate environmental considerations in the operations;
- To define appropriate objectives and targets for our ESG management approach;
- To continuously improve the ESG management system to set and maintain standards;
- To prevent pollution and to protect the environment by conserving natural resources and minimizing waste; and
- To promote environmental awareness and low carbon lifestyle among the workforce.

During the Reporting Period, the Group complied with environmental protection laws and regulations in relation to air and GHG emissions, discharge into water and land, and generation of hazardous and non-hazardous waste. The Group did not violate any environmental protection laws or regulations of the region where we operate, nor was it subject to significant fines, non-monetary penalties and litigation relating to environmental protection.

3.5 OPTIMIZING ENERGY SAVING AND RESOURCES CONSUMPTION

The main contributors to the Group's carbon footprint are (1) indirect GHG emission generated from electricity consumption, (2) direct GHG emission generated from office administration inevitably involve consumption of fossil fuel directly or indirectly, (3) indirect GHG emission generated from business travel by flight and (4) paper consumption in business operation, which releases Nitrogen Oxides (NOx), Sulphur Oxides (SOx), and Carbon Dioxide (CO₂) into the air. The Group is highly aware that such GHG emission is one of the major sources of global warming. Therefore, we strive to reduce our carbon and ecological footprint and adopt practices that are sustainable to the environment and minimize our impact on the environment. The sustainable measures adopted by the Group includes:

Reduce Energy Consumption

- We promote the use of energy-saving measures such as energy-saving lighting facilities in production and office areas, energy-efficiency air-conditioning system, high-efficiency energy-saving equipment and more variable frequency equipment;
- Reduce our employees' carbon footprints. with the Group's efforts in promoting corporate sustainability among employees; and
- Enhance our employees' awareness towards resource conservation, energy saving and environmental protection, inspiring tangible changes to their long-term behavioural patterns.

Reduce Paper Consumption

The business operation of the Group consumes certain amount of paper and the Group has adopted a series of initiatives to reduce paper consumption:

- Paperless office by developing our own internal administration system to reduce the use of paper in all level of our management;
- Adopt e-communication system to enable the Group's shareholders and non-registered shareholders to have an easy and quick access to the corporate information published in order to reduce paper consumption;
- Paperless board meeting;
- Encourage use of electronic means of communication to manage daily process; and
- Use duplex printing and reuse single-side printed papers.

Reduce Air Travel

The Group encourages its employees to adopt electronic means of communication such as video or telephone conferencing to avoid unnecessary travel arrangement. Video conference equipment is available in conference rooms to conduct virtual meetings. In view of the impact of COVID-19 pandemic, business travels by flight remained at a relatively low-level during the Reporting Period. We are seeking to minimize emissions from commuting through work-from-home programs.

PROTECTING THE ENVIRONMENT

3.6. EXHAUST GAS AND GHG EMISSIONS

Our Group's business inevitably involves consumption of fossil fuel, which directly or indirectly, releases Nitrogen Oxides (NOx), Sulphur Oxides (SOx), and Carbon Dioxide (CO₂) into the air. In accordance with the ESG Reporting Guide set out by HKEX, our environmental performance of "Emissions" during the Reporting Period is tabulated below.

Table 3-3: Emissions

	Unit	FY2022	FY2022 Intensity	FY2021	FY2021 Intensity
GHG Emissions		1,906.51	1.75	2,011.68	4.81
Direct GHG Emissions (Scope 1)	CO ₂ e (t)	-	-	-	-
Indirect GHG Emissions (Scope 2)	CO ₂ e (t)	1,870.74	1.72	1,991.16	4.76
All other indirect GHG Emissions (Scope 3)	CO ₂ e (t)	35.77	0.033	20.52	0.049
Nitrogen Oxides	g	-	-	-	-
Sulphur Oxides	g	-	-	-	-
Particulate Matter	g	-	-	-	-

Notes:

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, "Greenhouse Gas Inventory Guidance Direct Emissions from Mobile Combustion Sources" issued by the United States Environmental Protection Agency, the latest emission factors published by the power plant and "How to prepare an ESG Report? — Appendix II: Reporting Guidance on Environmental KPIs" issued by the HKEX.

During the Reporting Period, there were no non-compliance cases reported in relation to GHG emission within the Group.

3.7. WASTE MANAGEMENT

Waste Management Policy

The Group's principal waste management policy endeavours an adoption of the waste management hierarchy (waste prevention followed by re-use, recycle, recovery and finally disposal) in order to achieve a green and paperless operation with a minimal generation of waste wherever possible and practical. The Group implements the following measures and objectives to achieve our waste control target.

- We encourage all employees to reduce paper usage through duplex printing, paper recycle and frequent use of electronic information systems for material sharing or internal administrative documents;
- We encourage an increased use of reusable product, such as envelopes, and better separation of waste streams for recycling;
- We maintain 100% recycling of used toner cartridges by collecting and returning all used cartridge to recycling agents;

- We strengthen our employee’s awareness in environmental management, waste reduction and waste recycle, encourage them to be equipped with appropriate skills and knowledge with respect to the practice of sustainable development; and
- We closely keep up with the latest government’s initiatives and policies in relation to waste management, waste reduction and recycle campaigns in order to allocate resources and formulate strategy in a timely manner.

Hazardous Waste

Given our business nature, the Group does not directly produce hazardous waste throughout the operation. The Group endeavors to recycle electronic waste throughout our operation wherever practical, ultimately reducing both the monetary and environmental costs involved in disposal of these wastes that would otherwise be scrapped and treated as hazardous waste.

Non-hazardous Waste

The non-hazardous wastes generated by the Group are mainly office waste including stationery, packaging materials, paper and waste electric devices from our operations. The office waste was handled by the property management company.

Wastewater Discharge

Water is not considered as a material aspect of our core operations. Our main use of water is for sanitary purposes. Similarly, most of the wastewater discharged from our facilities is sanitary wastewater. The Group ensures all domestic sewage is properly discharged into the urban sewage pipe network for subsequent sewage treatment.

Table 3-4: Waste Discharge

	Unit	FY2022	FY2021
Non-hazardous Waste (General Waste)	t	251.60	93.95

During the Reporting Period, there were no non-compliance cases reported in relation to discharge into water and land, and generation of waste within the Group.

3.8. USE OF RESOURCES

In light of finite earth’s resources, the Group considers the conservation of natural resources through low-carbon practices as an indispensable component of our sustainable business. We keep on improving resource use efficiency, reducing and avoiding pollutant generation, while lowering our operating cost.

Water Consumption

The Group takes a cautious approach to water stewardship, seeking to maximize efficiency and reduce water consumption. We strive to engage all employees to develop a habit of conserving water consciously. Pantry is posted with environmental messages to remind employee the importance and urgency of water conservation. The utility facilities are maintained regularly for service to ensure that water seepage or leaking pipelines are replaced or repaired on a timely basis. The Group also seeks to reduce water usage wherever possible.

Packaging Material

Given our business nature, the Group does not have manufacturing facilities and does not consume significant amount of packaging materials by our operation. However, we encourage our suppliers to use less packaging material.

PROTECTING THE ENVIRONMENT

Environmental Performance

In accordance with the ESG Reporting Guide set out by HKEX, our environmental performance of “Energy and Resources Use” during the Reporting Period are tabulated below.

Table 3-5: Energy and Resources Use

	Unit	FY2022	FY2022 Intensity	FY2021	FY2021 Intensity
Electricity	kWh	3,974,900	3,653.40	2,520,454	6,029.79
Purchased Gas	kg	-	-	-	-
Unleaded Petrol	L	-	-	-	-
Diesel	L	-	-	-	-
Paper	kg	911	0.84	1,003	2.40
Water	m ³	10,695	9.83	5,690	13.61
Total Energy Consumption	kWh	3,974,900	3,653.40	2,520,454	6,029.79

During the Reporting Period, there were no non-compliance cases reported in relation to use of resources within the Group.

To have the best people in our business, we must be a workplace people choose to join, stay and grow. People drive performance and excellence. For our continued growth, we must have a corporate culture that embraces diversity as a strength, recognises inclusion as a powerful driver of progress, and where people are confident to share their perspectives, opinions and ideas.

Despite such challenging year, we stay true to strengthen our sustainability approach by ensuring on four key areas – improving people’s lives, loving the environment, being a conscientious company, and building a business for the future. We are dedicated to conducting our affairs with high ethical standards, creating a working environment where our employees are provided with career paths to develop a high performing team and enhancing the wellness of our people.

4.1. EMPLOYEE WELLNESS AMID THE PANDEMIC

The outbreak of the COVID-19 pandemic in early 2020 has brought exceptional challenges to the world, resulting in unprecedented public health measures across all geographies and massive business disruption at a scale never seen in our lifetime. While multiple industries are preparing to adapt to the “new normal”, the health and well-being of all our employees, as well as their families and friends, is our utmost priority in these challenging times.

Despite continued and unprecedented challenges this past year, we continue to ensure the safety and well-being of our employees, suppliers and support our stakeholders and communities in the battle to overcome the COVID-19 pandemic, capitalizing on our knowledge, experience and strengths. The Group has taken the precautionary hygiene measures at our workplaces to minimise the risk of transmission of COVID-19, so as to provide our employees with a safe and healthy working environment. We continue to monitor and assess the situation, keeping all employees posted.

The resolve, dedication, commitment and hard work of all employees to fight this unprecedented threat have led us successfully to navigate through disturbances together with our employees, suppliers, and local communities. We ensure to maintain our operations as smoothly and efficiently as possible during these exceptionally challenging times while putting our peoples’ wellness first.

4.2. OCCUPATIONAL HEALTH AND SAFETY

The Group takes a proactive approach to safety management. We constantly strive to provide and maintain a safe, healthy and hygienic workplace for all employees, and all other persons likely to be affected by our operations and activities. The goals of our Occupational Safety and Health (“OSH”) policy are highlighted as below:

- Pursuit of a healthy, pleasant and safe workplace environment for our employees;
- Commitment of appropriate resources and leadership to the OSH management system;
- The OSH management system aims at identification, prevention and management of risks and hazards throughout the workplaces as well as follow-up actions for accidents or personal injuries;
- Zero tolerance of accidents and injuries;
- Promotion of a safety culture among employees;
- Review of the performance of various OSH measures, so that their effectiveness and reliability can be maintained; and
- Compliance with applicable laws and regulations in relation to occupational safety and health.

To achieve the goals of our OSH policy, the following appropriate measures are adopted:

- Formulation of emergency response plans, risk assessment and accident investigation mechanism so as to ensure legal compliance with OSH;
- Organization of fire drills and emergency evacuation simulations to raise the employees' awareness of fire prevention and to equip employees with appropriate knowledge and skills in the event of emergency;
- Promotion of safety culture among employees;
- Organization of induction programs to new employees such that they can be familiar with our corporate policies in relation to health and safety matters as quickly as they can;
- Provision of OSH training sessions to employees to ensure awareness of job hazards and conformity to safety practices with respect to OSH;
- Provision of job-related training to existing staff-members to strengthen their professional knowledge and skills in daily operations and safety matters; and
- Prohibition of smoking and abuse of alcohol and drugs in workplaces.

During the Reporting Period, the Group complied with the applicable laws and regulations in relation to safety and health of employees in the regions where we operated. During the past three years including the Reporting Period, the Group did not record any accidents that resulted in death or serious physical injury. No material non-compliance with laws and regulations relevant to health and safety of employees were identified during the Reporting Period. Summary of work-related fatalities and injuries during the Reporting Period are shown in the table below.

Table 4-1: Health and Safety Statistics

	Total Number in FY2022	Total Number in FY2021	Total Number in FY2020
No. of Work-Related Fatalities	0	0	0
Rate of Work-Related Fatalities	0	0	0
No. of Injuries at Work	0	0	0
Lost Days due to Injury at Work	0	0	0

4.3. TALENT ATTRACTION AND RETENTION

Considering that every employee has unique talents and the potential to become a driving force for our corporate development and long-term growth, the Group is committed to a people-oriented approach and the development of competencies of our employees while proactively managing our talent pipeline and career development for them.

The Group is determined to uphold an open, fair, just and reasonable recruitment and human resource policies, with respect to equal opportunities, diversity and anti-discrimination. We encourage differences and individuality in employees, with the philosophy that diversity can bring new ideas, dynamics and challenges to our operations. We discourage all forms of discrimination on gender, age, family status, sexual orientation, disability, race and religion. Our employment policy encourages hiring of talented people with physical or mental disabilities. We are committed to supporting our employees to maintain a family-friendly work environment because we respect their roles and responsibilities in their families. We strive to make sure employees and business partners comply with laws and regulations, follow ethical business practices and respect equal opportunity in employment. We bring in new recruits and equip them with necessary skill sets to develop a long-term rewarding career with us.

In order to attract and retain our employees, the Group offers competitive wages, medical insurance, maternity leave and other compensation to our employees. The Group decides the remunerations payable to its employee based on their duties, work experience and the prevailing market practices. Apart from basic remuneration, share options may be granted to eligible employees by reference to the performance of the Group and individual employees. We are committed to providing career development resources to our employees to further nurture their skills and capabilities that will contribute to our long-term sustainable growth.

During the Reporting Period, we strictly observed the applicable laws and regulations and follow our employment policies relating to recruitment and promotion, compensation and dismissal, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare, by providing competitive remuneration package, including internal promotion opportunities and performance-based bonus, so as to recruit and retain experienced employees.

4.4. OUR WORKFORCE

Hong Kong

In Hong Kong, the Group complied with the Labour Law of Hong Kong and relevant employment laws and regulations during the Reporting Period, including the Mandatory Provident Fund Schemes Ordinance by participating in the Mandatory Provident Fund retirement benefit scheme for our eligible employees, Minimum Wage Ordinance, Employment Ordinance and Employees' Compensation Ordinance by offering competitive wages, medical insurance, maternity leave and other compensation to our employees.

Mainland China

In Mainland China, we, during the Reporting Period, participated in welfare schemes concerning pension insurance, unemployment insurance, maternity insurance, occupational injury insurance and medical insurance in accordance with the local regulations including the Regulations on the Administration of Housing Provident Funds, Social Insurance Law and Labour Law of Mainland China.

India

In India, we, during the Reporting Period, participated in welfare schemes concerning provident fund and pension, life insurance, accident insurance and medical insurance in accordance with the local regulations including Employee Provident Fund and Miscellaneous Provision Act 1952 and Factories Act 1948.

North America

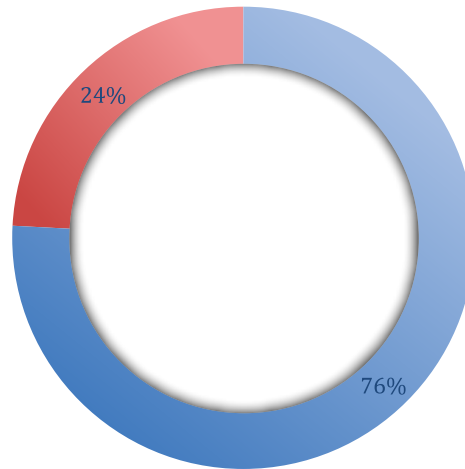
In North America, we, during the Reporting Period, participated in welfare schemes concerning pension insurance, unemployment insurance, maternity insurance, occupational injury insurance and medical insurance in accordance with the local regulations such as Labour Law of the United States and Canada.

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations in respect of human resources. We strictly prohibit discrimination, harassment and bullying at all workplaces. In accordance with the ESG Reporting Guide set out by the HKEX, details of the Group's workforce during the Reporting Period are tabulated as well as presented in charts below.

Table 4-2: Our Workforce

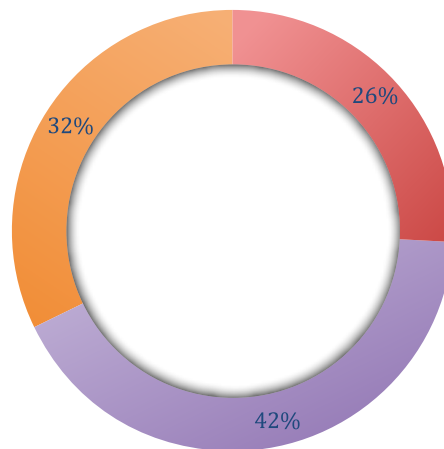
	FY2022
Total Number of Full-Time Employees (of the Company and its significant subsidiaries covered in this report)	1,088
Turnover Rate by Gender	
Male	39.5%
Female	37.7%
Turnover Rate by Age	
Aged under 30 years old	42.0%
Aged between 30 and 50 years old	38.1%
Aged over 50 years old	36.1%

**Total Workforce by Gender
as of 31 December 2022**



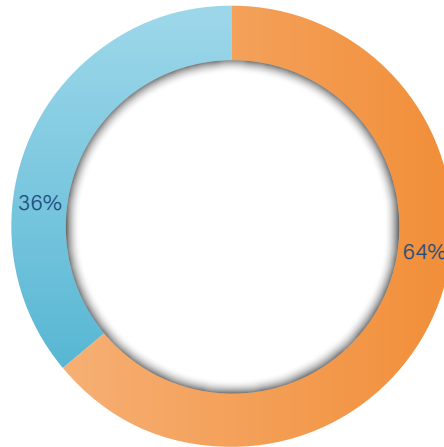
■ Male ■ Female

**Total Workforce by Employment Level
as of 31 December 2022**



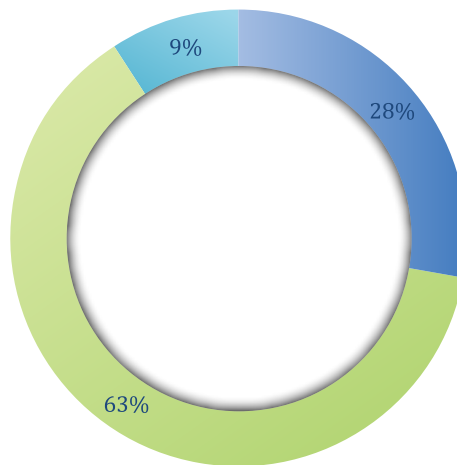
■ Senior management ■ Middle management ■ General staff

**Total Workforce by Employment Type
as of 31 December 2022**



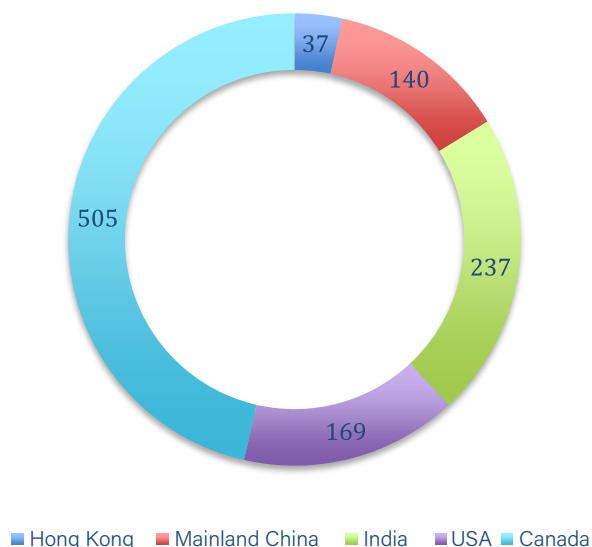
■ Long term contract ■ Short term contract

**Total Workforce by Age Group
as of 31 December 2022**



■ Aged 30 years old or below ■ Aged between 31 and 49 years old ■ Aged 50 years old or above

Total Workforce by Region as of 31 December 2022



4.5. TALENT DEVELOPMENT

The Group envisions that empowering its people through development and training is the cornerstone of our success in the long-run. The Group supports our people in their development and career journeys to maintain a low turnover rate. Therefore, our training programmes are designed to provide all employees with resources and learning experiences to build their own career development and align their aspirations with changing business needs.

During the Reporting Period, the Group organized a total of 4,875 hours of development and training. Each employee at all levels received, on average, 4.48 hour of development and training, including induction training, technical skills training, thematic courses such as anti-corruption and occupational safety and health, and pre-post training as summarized in the table below.

Table 4-3: Employee Development and Training

	Unit	FY2022
Average hours of training received per employee	hours	4,875
Average hours of training per employee by ranking		
Senior Staff	hours	5.5
Middle Staff	hours	6.2
Junior Staff	hours	1.3
Average hours of training per employee by gender		
Male	hours	4.6
Female	hours	4.2
Percentage of employees trained by employment level		
Senior Staff	%	65.9
Middle Staff	%	72.7
Junior Staff	%	16.7
Percentage of employees trained by gender		
Male	%	53.9
Female	%	50.8

We encourage directors and senior management to take part in professional training sessions and seminars with topics generally including corporate governance, business development and strategy in order for them to develop and refresh their knowledge and skills. We additionally provided the management with a series of news and reading materials to strengthen and refresh their knowledge, leadership and management skills, covering various topics stipulated in different ordinances, rules and guidelines. Latest applicable laws, rules and regulations are circulated with employees and directors from time to time.

Considering that each of the position is of unique professional and technical needs, the Group ensures that every new joiner receives proper orientation training and mentoring in order to help them adapt to the new working environment affirmatively and quickly. Continuous training is committed by the Group in different ways including internal training programs, comprehensive training for specific skill development, and courses for continuous professional development for relevant employees so as to ensure that they possess the appropriate qualities and skill-sets. Implementation of safety training and comprehensive risk assessments are also one of the most important tasks in the Group. Details of the development and training programs are summarized as below.

Table 4-4: Development and Training Programs

Orientation Programs	Orientation programs are organized for new joiners by introducing the history and corporate culture of the Group, as well as functions of respective departments, aiming at helping them adapt to the new work environment affirmatively and quickly.
Continuous Professional Training	Continuous training is committed in different ways including internal training programs, comprehensive training for specific skill development, and courses for continuous professional development for relevant employees so as to ensure that they possess the appropriate qualities and skill-sets.
Thematic Training	<p>Directors and senior management are encouraged to take part in professional thematic training and seminars including corporate governance, business development and strategy.</p> <p>Employees from respective departments are encouraged to take part in thematic courses to strengthen and refresh their knowledge, management skills, including various topics of IT, generic code of practice on entertainment industry technical standards, stipulated in different ordinances, rules and guidelines such as Personal Data (Privacy) Ordinance, anti-money laundering (“AML”), anti-corruption and Know-Your-Client.</p>

4.6. LABOUR STANDARDS

The Group strictly prohibits the employment of any child labour and forced labour in any form, being fully aware that exploitation of child and forced labour violates human rights and international labour conventions. All candidates applying to a position in the Group are required to present their identity documents for inspection and ascertaining their identities, ages and validity of employment status. Recruiters strictly review the entry documents including identity cards, academic certificates and medical examination certificates (whenever feasible).

During the Reporting Period, the Group strictly complied with the relevant laws and regulations, in relation to labour and employment. In the event that any irregularities in ages, identities and/or validities of employment status is subsequently found, employment with all such concerned candidates will be immediately terminated, and the Group will report such incident to the relevant authorities as soon as practicable. No non-compliance case was noted in relation to labour standard laws and regulations reported during the Reporting Period.

The demand for environmental, ethical compliance and sustainable development are increasingly pressing both globally and locally. In order to achieve our goal to be a responsible corporate in the Asia-Pacific region, we realize that we must operate in a sustainable fashion with a comprehensive ESG management approach. It is additionally essential for us to encourage all business partners to incorporate those sustainability practices and policies into their operation thoroughly in order to work together in our pursuit of sustainable development.

5.1. ENCOURAGING INNOVATION

The Group anticipates that innovation and technology strategies shall play a crucial role in our long-term business development. As such, we are determined to set ourselves in a good position to continuously and proactively introduce products, services and processes derived from high-tech oriented research and development, into our operation and business model wherever commercially feasible and appropriate.

5.2. SUPPLY CHAIN MANAGEMENT

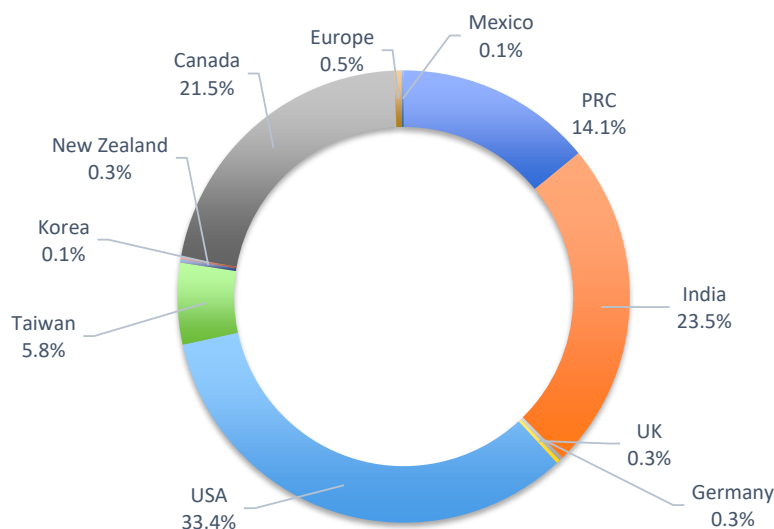
The Group understands that the supply chain management is always one of the key aspects of the Group's operation.

We developed a supplier selection framework based on all applicable laws and regulations in relation to the safety, environment, forced labour, child labour and other social aspects. To evaluate the performance of the selected suppliers as well as to minimize the environmental and social risks along the supply chain, assessment covering the professional qualification, services/products quality, financial status, integrity, and social responsibility will be conducted if deemed necessary.

Every supplier is required to comply with our code of practice, which prohibits offering of gifts, loans, hospitality, services or favour in an improper manner. In addition, the Group encourages our business partners to adopt the best environmental and social practices and to disseminate the pursuit of sustainability into the core business.

We believe that, through the above review process, we can minimize the potential environmental and social risks associated with the supply chain management. During the Reporting Period, the Group strived to engage suppliers which were located close to the region where we operated. The geographical regions of our suppliers are summarized as below.

Suppliers by Geographic Breakdown as of 31 December 2022



Note: The aggregate of the percentage figures in the above chart may not add up to 100% due to rounding of the percentage figures to the whole number.

During the Reporting Period, no material complaint was received from the suppliers and there were no material disputed debts or unsettled debts and the debts are settled as soon as practicable.

5.3. PRODUCT RESPONSIBILITY

Commitment to Research and Development

To be a successful and leading player in the industry, we are committed to the highest standards of service or product we deliver through regular investment in research and development and continuous communication with our clients to understand and fulfil their needs and expectations. Our commitment in research and development ensures that our products and services are derived from the cutting-edge technology.

Quality of Services

The Group undertakes the defined quality assurance protocol to ensure products and services constantly meet customer requirements and legal and safety standards for its intended use and for circumstances of reasonably foreseeable misuse. We carry out assessment for each product type produced by the Group, if any, with respect to the aspects of environmental impact, health impact, safety and hazards. We perform continuous and regular assessments of the product and service quality and review of opportunities for improvements and changes.

During the Reporting Period, the Group did not identify any material non-compliance of the laws and regulations related to the quality of products and services we provide.

Mainland China

Our operation in the Mainland China, during the Reporting Period, complied with relevant laws and regulations in relation to advertising, labelling and consumer protection, such as "Law of the People's Republic of China on the Protection of Consumer Rights and Interests", the "Advertising Law of the People's Republic of China", and "Product Quality Law of the People's Republic of China", by ensuring that there are no false and misleading messages in our advertisements and promotion activities.

Hong Kong

In Hong Kong, the Group, during the Reporting Period, complied with relevant laws and regulations, for instances, the Trade Description Ordinance.

Other Regions

In other regions, the Group, during the Reporting Period, complied with relevant laws and regulations wherever appropriate and applicable. We also carried out continuous assessment of the service quality and product quality and review of opportunities for improvements and changes.

Table 5-1: Product Recalls and Complaints

	FY2022
Percentage of complaints received about the products related to health and safety issues	n/a
Percentage of sold/shipped products recalled due to safety and health reasons	n/a

5.4. PRIVACY PROTECTION

The Group emphasizes the importance of protecting our clients' personal data against unauthorized access, use or loss and we adhere to the Personal Data (Privacy) Ordinance when collecting, processing and using clients' personal data. To safeguard clients' privacy, the Group takes practicable steps to ensure the clients' data are securely stored and the use of data is limited to or related to the original collection purpose. The Group respects privacy rights of its stakeholders with utmost importance.

The Group sets out data privacy requirements in our corporate policies, under which client and supplier data would be used exclusively for matters relating to the Group's operation only. We strive to ensure all collected data kept is free of unauthorized or accidental access, processing, erasure or other use.

There were no non-compliance cases noted in relation to our data privacy and no material complaints received regarding our services that would have significant impact during the Reporting Period.

5.5. ANTI-CORRUPTION

The Group makes every effort to uphold a high standard of business ethics and prohibition of any forms of bribery and corrupt practices. The Group has developed a series of policies and compiled code-of-conduct with respect to anti-fraud and anti-bribery, which apply to all staff-members. In general, we require our employees to declare any conflict of interest, to avoid any possible such conflict with sub-contractors or suppliers, organizing seminars in relation to anti-corruption and avoidance of conflict of interest for our employees. Meanwhile, employees are encouraged to report any concern in relation to accounting controls and audit matters to the audit committee of the Group which will review each complaint and decide how the investigation should be conducted. Training of anti-corruption was organized for employees during the Reporting Period.

During the Reporting Period, the Group observed with related laws and regulations that have a significant impact on the Group relating to bribery, extortion, fraud and money laundering, such as the Prevention of Bribery Ordinance of Hong Kong and Criminal Law and the Regulations for Suppression of Corruption of Mainland of China. No cases of anti-corruption were concluded whereas the audit committee of the Group identified no complaint from employees during the Reporting Period.

5.6. WHISTLE-BLOWING

In order to encourage our employees to report illegality, irregularity, malpractice, unethical acts or behaviors, inappropriate conducts or actions, which may damage the Group's interests, we established whistle-blowing policy and implement procedures for our employees to report improprieties via a confidential reporting channel to the extent that is made possible to all employees. The policy aims to encourage our employees to report behaviour that is not in line with the principles of ethics and the Group's policy such as events that are non-compliant with the Group's policy, laws, rules, regulations, general practice of financial reporting and internal control.

The Group is committed to addressing the "whistle-blowers" concerns in a fair and reasonable manner and to handling the reports with due care and conducting a comprehensive and independent investigation for each reasonably established report. All "whistle-blowers" who report in good faith are reasonably protected from retaliation or adverse consequence of their employment regardless of whether the allegation is substantiated.

The whistle-blowing policy and its procedures, which apply to all levels of the members of the Group, have been documented in the employee handbook and have been circulated among employees for their reference.

5.7. PROTECTION OF INTELLECTUAL PROPERTY RIGHTS

The Group is committed to compliance with relevant laws and regulations in relation to intellectual property right ("**IP rights**") by valuing and protecting its intellectual properties through patent fees and periodic trademark renewals. In order to prevent infringement and enhance copyright protection, a copyright compliance policy is in place covering the area of installation of computer software, making copies of copyright works or publication and use of internet information.

5.8. CUSTOMER SATISFACTION

Realizing that our client needs and expectations should be well addressed, the Group highly values the level of satisfaction of clients and their feedback. Regular communication channels and feedback systems, such as telephone hotline, emails and websites, are in place to collect information on satisfaction and suggestions for improvement from our diverse portfolio of clients.

The Group consolidated and comprehensively analysed the clients' feedback in order to identify the issues. Follow-up actions, including internal evaluation and modification of training programs for employees, will be taken to address the issues identified and to continuously improve our service delivered. Feedback will additionally be provided to the clients in a timely manner.

CONTRIBUTING TO OUR COMMUNITY

Being benefited from overall social development, the Group adheres to the mission of giving back to our environment and community. We are committed to making a better society through our active involvement in the community, putting the best effort in helping the local communities and people in needs through charity programs.

Our engagement with local and regional communities covers key considerations as below:

- Investment in community affairs and functions;
- Traditional and cultural heritages of communities where we operate; and
- Recognition of the values of indigenous people and ethnic minorities.

During the Reporting Period, we made a donation totaling HKD4,640 to the charity program organized by Orbis Hong Kong (“**Orbis**”), as part of our effort of community-care. Orbis is a non-profit organization committed to the prevention of blindness and the treatment of blinding eye diseases in developing countries through hands-on training, public health education, advocacy and local partnerships. Since 1982, Orbis capacity-building programs have enhanced the skills of 325,000 eye care personnel and provided medical and optical treatment to more than 23.3 million people in 92 countries.

Going forward, the Group will continue to foster the culture of active participation in community services, encouraging our staff members to be actively engaged in voluntary services and join hands together to disseminate the spirit of services in the community where we all depend on.

Aspects, General Disclosures and KPIs	Description	Relevant sections in the ESG Report	Remarks
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	Protecting the Environment	
KPI A1.1	Types of emissions and respective emissions data	Protecting the Environment	
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity	Protecting the Environment	
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity	n/a	The Group has not identified any hazardous waste was produced in our core business
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity	Protecting the Environment	
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them	Protecting the Environment	
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	Protecting the Environment	
Aspect A2: Use of Resources			
General Disclosure	Policies on efficient use of resources, including energy, water and other raw materials	Protecting the Environment	
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity	Protecting the Environment	
KPI A2.2	Water consumption in total and intensity	Protecting the Environment	
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them	Protecting the Environment	
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	n/a	Defined to be irrelevant to the Group's operation

HKEX ESG GUIDE CONTENT INDEX

Aspects, General Disclosures and KPIs	Description	Relevant sections in the ESG Report	Remarks
KPI A2.5	Total packaging material used for finished products (in tonnes), and if applicable, with reference to per unit produced	n/a	Use of packaging material is not applicable to the Group's core operation
Aspect A3: The Environment and Natural Resources			
General Disclosure	Policies on minimizing the issuer's significant impacts on the environment and natural resources	Protecting the Environment	
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	Protecting the 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	Protecting the Environment	
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	Protecting the Environment	
B. SOCIAL			
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, anti-discrimination, and other benefits and welfare	People	
KPI B1.1	Total workforce by gender, employment type, age group and geographical region	People	
KPI B1.2	Employee turnover rate by gender, age group and geographical region	People	
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	People	

Aspects, General Disclosures and KPIs	Description	Relevant sections in the ESG Report	Remarks
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year	People	
KPI B2.2	Lost days due to work injury	People	
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored	People	
Aspect B3: Development and Training			
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities	People	
KPI B3.1	The percentage of employees trained by gender and employee category	People	
KPI B3.2	The average training hours completed per employee by gender and employee category	People	
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	People	
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour	People	
KPI B4.2	Description of steps taken to eliminate such practices when discovered	n/a	No such incidents were reported during the Reporting Period
Operating Practices			
Aspect B5: Supply Chain Management			
General Disclosure	Policies on managing environmental and social risks of the supply chain	Operating Responsibly	
KPI B5.1	Number of suppliers by geographical region	Operating Responsibly	
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored	Operating Responsibly	
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored	Operating Responsibly	

HKEX ESG GUIDE CONTENT INDEX

Aspects, General Disclosures and KPIs	Description	Relevant sections in the ESG Report	Remarks
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored	Operating Responsibly	
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 Responsibly	
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	n/a	Not applicable to the Group's core operation
KPI B6.2	Number of products and service-related complaints received and how they are dealt with	Operating Responsibly	No products and service-related complaints received during the Reporting Period
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights	Operating Responsibly	
KPI B6.4	Description of quality assurance process and recall procedures	n/a	Not applicable to the Group's core operation
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored	Operating Responsibly	
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 Responsibly	
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 Responsibly	No concluded legal cases regarding corrupt practices during the Reporting Period

Aspects, General Disclosures and KPIs	Description	Relevant sections in the ESG Report	Remarks
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored	Operating Responsibly	
KPI B7.3	Description of anti-corruption training provided to directors and staff	Operating Responsibly	
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 takes into consideration communities' interests	Contributing to our Community	
KPI B8.1	Focus areas of contribution	Contributing to our Community	
KPI B8.2	Resources contributed to the focus areas	Contributing to our Community	