



世紀娛樂國際控股有限公司

CENTURY ENTERTAINMENT INTERNATIONAL HOLDINGS LIMITED

*(Incorporated in Bermuda with limited liability)*

**(Stock Code: 959)**



**2024**

**Environment, Social and  
Governance Report**

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## ABOUT THIS REPORT

This is the eighth Environmental, Social and Governance ("ESG") report of Century Entertainment International Holdings Limited ("Century Entertainment" or the "Company," collectively with its subsidiaries, the "Group"), which presents the Group's material ESG topics, the corresponding management approach and performance during the fiscal year from 1 April 2023 to 31 March 2024 (the "Year").

This ESG report has been examined by the board (the "Board") of directors of the Company (the "Directors"). To the best of the Board's knowledge, this report includes all significant issues pertaining to the Group's operations and fairly depicts each issue's performance.

### FEEDBACK

We pursue continuous improvement in ESG performance. You are welcome to provide your views through the contacts below:

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## A. GOVERNANCE STRUCTURE

The Group's operations are mostly office-based, with no direct energy-intensive production processes. Nonetheless, the Group is committed to aggressively pursuing sustainable development projects and gradually integrating ESG features into its daily operations, with the goal of mitigating the environmental and community implications of its corporate operations. The Board is ultimately responsible for the Group's ESG policy, with top management assisting in pioneering ESG management.

Four committees have been formed to advise the Board and make decisions on issues under their purview. The Board has established four committees to oversee aspects of the Group's affairs, namely the audit committee, the compliance committee, the remuneration committee and the nomination committee.

The corporate governance section of the annual report 2024 of the Company contains details on meetings held during the Year.



## B. REPORTING GUIDELINES AND PRINCIPLES

The preparation and presentation of related information in this ESG Report has been prepared with reference to the Environmental, Social and Governance Reporting Guide (the “**ESG Reporting Guide**”) as set out in Appendix C2 Environmental, Social and Governance Reporting Guide to the Rules Governing the Listing of Securities on Main Board of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”). The Company has prepared this Report to meet the “Comply or Explain” provisions, of which mandatory Key Performance Indicators (KPIs) are disclosed.

### B.1 MATERIALITY

The Group conducted a materiality study, which the Board and staff collaborated on, to decide which key ESG problems should be addressed in the report. The four major concerns on which the Group has chosen to focus are: Environmental Protection, Anti-Corruption, Product and Service Responsibility and Fair Employment.

#### ENVIRONMENTAL PROTECTION

The Group's operations have a very minimal environmental impact due to the nature of its company, but it is continually striving to enhance its performance in environmental preservation. The Group aspires to build a green culture in our office by making potential changes in workplace behaviour that affect waste reduction and resource management through the implementation of a number of sustainable practises.

#### ANTI-CORRUPTION

The corporation is aware of the vulnerability of its gambling operations to money laundering practises. All applicable laws, regulations and internal directions are followed by the Group's business practises. The Group also has a whistleblower policy and a code of conduct in place to prevent any form of irregularity. The Group educates its employees on business ethics, making them more aware of corruption risks.

#### PRODUCT AND SERVICE RESPONSIBILITY

The Group's goal is to facilitate responsible gaming for its clients. The Group's responsible gaming policy includes safeguards to prevent minors from gambling. To avoid problems linked with gaming, the Group also enforces deposit and session limits.

#### FAIR EMPLOYMENT

The Group regards its employees as its most significant resource and ensuring their wellbeing is the number one priority. The Group takes every effort by offering a safe, comfortable and healthy environment in which they can strive and grow alongside us. To boost their competitiveness, the Group provides them with in-depth, qualified training. To attract and retain employees, the Group offers attractive salary packages. The Group values inclusivity and equal opportunity, as well as human rights.

## B.2 QUANTITATIVE & CONSISTENCY

All the calculation methods, including emissions used for preparing this report, are based on Appendix 2 of the step-by-step guide for ESG reporting published by HKEX in March 2020. Group also confirms that no changes have been made from previous years in how the ESG report has been prepared. This report's information has been checked, reviewed and explained for changes from one year to the next and it is presented in a way that allows for meaningful comparison.

## C. REPORTING BOUNDARY

Unless stated differently, this report covers the environmental and social performance of the Group's companies in the Hong Kong office. This report is accessible in both English and Chinese. If there are any differences, the English version will take precedence. This report should be read in combination with the Group's annual report.

Information relating to corporate governance has been set out in the Corporate Governance Report in the annual report 2024 of the Company.

## D. STAKEHOLDER ENGAGEMENT

The Group supports the opinions of its stakeholders, which include its employees, customers, shareholders, investors, regulators and the general public. This promotes a shared knowledge of interests and concerns, as well as the identification of the Group's ESG risks and possibilities. To address problems of concern, the Group engages with our stakeholders through the different channels described below.



### Stakeholder Communication

	Stakeholder group	Issues of concern	Communication channels	Corresponding sections
Internal	Employees	<ul style="list-style-type: none"> <li>• Career development and training</li> <li>• Occupational health and safety</li> <li>• Employee well-being and benefits</li> </ul>	<ul style="list-style-type: none"> <li>• Performance appraisal</li> <li>• Feedback from training</li> </ul>	<ul style="list-style-type: none"> <li>• Fair Employment</li> </ul>
	Customers	<ul style="list-style-type: none"> <li>• Operational risk</li> <li>• Information security risk</li> <li>• Customer satisfaction</li> </ul>	<ul style="list-style-type: none"> <li>• Company website</li> <li>• Internal control and monitoring scheme</li> <li>• Inquiry calls and emails</li> </ul>	<ul style="list-style-type: none"> <li>• Responsible Operation</li> </ul>
External	Investors and shareholders	<ul style="list-style-type: none"> <li>• Corporate governance</li> <li>• Operational risk</li> <li>• Business operations</li> </ul>	<ul style="list-style-type: none"> <li>• Annual general meeting</li> <li>• Other general meetings</li> <li>• Financial reports and announcements</li> </ul>	<ul style="list-style-type: none"> <li>• Responsible Operation</li> </ul>
	Regulators	<ul style="list-style-type: none"> <li>• Corporate governance</li> <li>• Business ethics</li> <li>• Taxation compliance</li> <li>• Employee protection</li> </ul>	<ul style="list-style-type: none"> <li>• Assessment of current financial regulations</li> <li>• Communication with related governmental agencies</li> <li>• Compliance with Relevant legislation and regulations</li> </ul>	<ul style="list-style-type: none"> <li>• Fair Employment</li> <li>• Responsible Operation</li> </ul>
	Community	<ul style="list-style-type: none"> <li>• Charity and volunteering</li> <li>• Environmentally friendly work environment</li> </ul>	<ul style="list-style-type: none"> <li>• Community investment</li> <li>• Sponsorship</li> <li>• Volunteering activities</li> </ul>	<ul style="list-style-type: none"> <li>• Community Investment</li> </ul>

## E. ENVIRONMENTAL PROTECTION

The Group's primary activities include investment holdings, gaming business and the development of novel intellectual properties and technological solutions for clients associated with AR/VR applications.

Although most of the Group's operations are office-based and do not include any directly energy-intensive manufacturing processes, the Group is committed to strengthening its efforts to embrace sustainable development paradigms and gradually integrating ESG issues into its business strategy. The ultimate goal is to have a good impact on the environment and



communities where the Group operates. The Board is in charge of ESG management and has the ultimate responsibility for the Group's ESG policies, with help from senior management.

The Group recognises the benefits that an efficient environmental management system could provide for its ESG performance. By pursuing sustainable development, the Group hopes to establish the industry standard for environmental stewardship.

Because the Group's operations are predominantly focused on gaming and entertainment related companies, its environmental impact is minimal. The Group's operations do not involve any direct energy-intensive manufacturing processes, hazardous waste generation or packaging material usage. However, the Group remains dedicated to reducing and mitigating environmental impacts across all business activities and to conducting itself in an ecologically responsible manner. In the future, the Group will continue to improve its management strategy to better manage environmental performance and advance its sustainability journey.

The Group's environmental policy serves as a foundation for making environmentally conscious business decisions. It outlines the ways to reduce waste and GHG emissions while also conserving energy and resources. To enhance public knowledge of environmental sustainability, the Group is committed to promoting a green culture in compliance with environmental legislation. The management of the Group is responsible for ensuring that all activities strictly adhere to the laws and regulations in the locations in which it works, as well as incorporating environmentally friendly practises into all of its operations. The Group's Board of Directors is kept up to date on pertinent environmental issues and regulatory changes.

To the best of our knowledge, the Group did not contravene any relevant laws and regulations that have a significant impact on the Group relating to air and greenhouse gas emissions, discharges into water and land and generation of hazardous and non-hazardous waste during the Year. Please refer to the section headed Laws and Regulations for environment-related laws and regulations.

## E.1 RESOURCES CONSUMPTION

### ENERGY

During the Year, the Group consumed 343.62 GJ of energy consisting of 6,736.23 litres of petrol and 45.21 GJ of purchased electricity. The energy consumption intensity was 0.17 GJ per square foot of the Hong Kong office.

#### Direct and/or indirect energy consumption by type

Use of resources	2023/24	2022/23	Unit
Direct energy consumption- Petrol	298.41	226.76	GJ
Indirect energy consumption- Electricity	45.21	40.77	GJ
Total energy consumption	343.62	267.54	GJ
Intensity	0.17	0.13	GJ /ft <sup>2</sup>

**WATER**

The Group draws its water from the municipal water supply network. Because there is no separate water metre to monitor consumption, numbers on water consumption are unavailable, although the Group's usage remains to be minimal. During the Year, 1,360 litres of distilled bottled water was purchased.

During the Year, the Group did not have any issue sourcing water that fit the purpose. To ensure the conservation of water resources, leaks in taps are regularly checked to prevent water wastage.


**Water consumption in total and intensity**

Water consumption	2023/24	2022/23	Unit
Total water consumption	1,360	1,368	M <sup>3</sup>
Intensity	0.68	0.69	M <sup>3</sup> / ft <sup>2</sup>

**E.2 RESOURCES CONSERVATION**


Several programmes and measures have been implemented by the Group to manage resource utilisation in a sustainable and responsible manner. The Group continues to monitor its resource usage data and adjust its daily resource-conservation programmes.

**Resources Conservation Measures**




**Lighting**

- Turn off some lights when the occupancy is low
- During lunch and after office hours, turn off non-essential lighting in public and community areas
- Install energy saving LED lighting



**Air Conditioning**

- Switch off some air conditioning units during low occupancy
- Lower window blinds or curtains before leaving office to avoid direct sunlight on the following day
- Use fans in conjunction with air conditioning to more effectively distribute cooled air



**Office Equipment**

- Turn off laptops after hours or after leaving the workplace
- Personal computers' standby or hibernation modes to be activated
- Follow the appliance maintenance schedules stated in the instruction manual





## E.3 EMISSIONS CONTROL

### GHG EMISSIONS

Greenhouse Gas (GHG) emissions by the Group comprise direct emissions from vehicle fuel combustion and indirect emissions from the use of purchased power and paper waste disposal. During the Year, the Group's total GHG emissions were 23.99 tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e), with an emissions intensity of 0.01 tCO<sub>2</sub>e per square foot of the Hong Kong office. Scope 1, Scope 2 and Scope 3 emissions amounted to 15.64 tCO<sub>2</sub>e, 8.29 tCO<sub>2</sub>e and 0.07 tCO<sub>2</sub>e respectively.

The Group strives to improve operational efficiency and minimise transportation in order to reduce GHG emissions and fuel consumption. Members of the Group are encouraged to organise virtual meetings and conferences in order to reduce the need for business travel.

#### Greenhouse gas emissions in total and intensity<sup>1</sup>

Emissions	2023/24	2022/23	Unit
Scope 1 emissions	15.64	13.69	tCO <sub>2</sub> e
Scope 2 emissions	8.29	7.70	tCO <sub>2</sub> e
Scope 3 emissions	0.07	1.00	tCO <sub>2</sub> e
Total greenhouse gas emissions	23.99	22.39	tCO <sub>2</sub> e
Intensity	0.01	0.01	tCO <sub>2</sub> e/ ft <sup>2</sup>

### AIR EMISSIONS

The Group acknowledges that Sulphur Dioxide (SO<sub>x</sub>), Nitrogen Oxide (NO<sub>x</sub>), and Particulate Matter (PM) emissions are not applicable to our operations, given the inherent nature of our business. Consequently, our emissions consistently remain within the prescribed limits. The Group prioritize environmentally responsible practices and adhere to relevant regulations to ensure the sustained well-being of our surroundings.

## E.4 WASTE MANAGEMENT

The Group produced 0.11 tonnes of non-hazardous waste throughout the Year. The operations of the Group generated no hazardous waste.

### Waste

Waste Management	2023/24	2022/23	Unit
Non-hazardous waste (tonnes)	0.11	0.11	tonnes
Intensity	0.11	0.00	tonnes/ ft <sup>2</sup>

As paper waste is the principal waste created by office-based operations, the Group has implemented a number of paper conservation techniques to reduce paper consumption and garbage generation. To assist reduce waste, the Group implements responsible resource

<sup>1</sup> latest HK electric emission factor has been used for GHG Emissions calculations

management approaches and efficient operational procedures. Material recycling and paperless offices are the Group's key waste management operations.

#### **Paper Conservation Initiatives:**

- Avoid printing or photocopying documents unless hard copy is necessary
- Distribute soft E-copies by emails/USB flash drive instead of print outs
- Use recycled paper in office operations
- Print and photocopy on both sides of paper
- Reuse single used paper for drafting, printing, and receiving fax
- Reuse envelopes for internal transmission of documents and correspondence
- Adjust the margins and font size of documents to optimise paper use

### **E.5 PROMOTING ENVIRONMENTAL AWARENESS**

The Group recognises that staff awareness of the importance of resources and energy conservation must be increased through education and encouragement. The Group promotes a recycling culture among its employees, clients and suppliers. To improve workplace behaviour and establish a green office, the Group is increasingly incorporating sustainable practises into all business processes. Through programmes and various communication channels, such as staff meetings, emails and announcements, the Group strives to remind them of their environmental responsibilities. As a result of all of these activities, the Group hopes that the Company will be more conscious of environmental preservation.

### **E.6 IMPACT OF CLIMATE CHANGE**

Climate change is causing considerable concern, particularly in coastal areas such as Hong Kong. Rising sea levels and extreme weather events are having a growing impact on organisations and communities.

Catastrophic events, such as severe storms or flooding, have the potential to disrupt the Group's operations. These incidents may have a detrimental influence on how the Group functions and might require considerable costs and recovery time before operations can resume. The Group will ensure that sufficient insurance coverage is in place, as well as that these potential threats were considered while selecting suitable locations for the firm.

## **F. SOCIAL IMPACT**

### **F. 1 FAIR EMPLOYEMENT**

The Group has 9 full-time workers in Hong Kong as of March 31, 2024. There were 5 male and 4 female employees. 56% of employees are 31-50 years old and the rest 44% of the employees are above 50 years old. The total workforce included 1 C-level executive, 4 senior managers, 2 middle managers and 2 general employees. Regarding education profile, 4 employees hold a bachelor's degree or above. During the Year, the turnover rate was 22%.

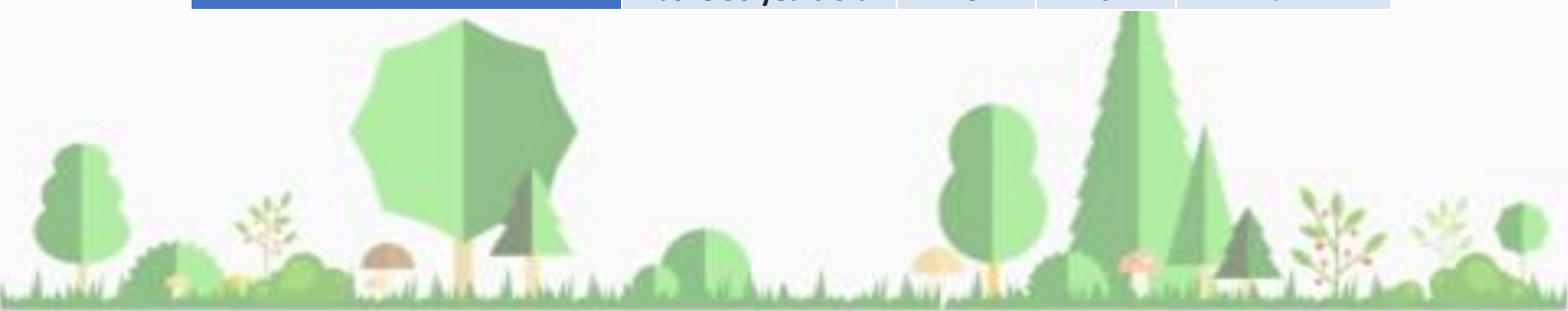


## Total workforce

Employment		2023/24	2022/23	Unit
Total number of employees		9	10	Employee
By gender				
	Male	5	6	Employee
	Female	4	4	Employee
By educational background				
	Bachelor's degree or above	4	4	Employee
	Below bachelor's degree	5	6	Employee
By professional profile				
	C level executives	1	5	Employee
	Senior management	4	1	Employee
	Middle management	2	1	Employee
	General employees	2	3	Employee
By age				
	Below or equal to 30 years old	0	0	Employee
	31-50 years old	5	5	Employee
	Above 50 years old	4	5	Employee
By geographical region				
	Hong Kong	9	10	Employee

## Employee turnover rate

Employment		2023/24	2022/23	Unit
Total employee turnover rate		22	20	%
By gender				
	Male	40	33	%
	Female	0	0	%
By age				
	Below or equal to 30 years old	0	0	%
	31-50 years old	20	40	%
	Above 50 years old	25	0	%



## F.2 EMPLOYEE RIGHTS AND WELFARE

The Group abides by all applicable laws and regulations, including the Employment Ordinance and the Sex Discrimination Ordinance. Everyone in the Group is valued and respected by the Group. To foster an equal working environment and diversity among its employees, the Group absolutely prohibits any form of discrimination based on age, gender, marital status, colour, religion or handicap. The Group is committed to creating a pleasant workplace environment free of harassment and discrimination to treat all employees equally and fairly. During the Year, the Group was not aware of any noncompliance with important laws and regulations that have a significant influence on the Group, such as pay and dismissal, recruiting and promotion, working hours, rest intervals and equal opportunity.

Employees are critical to the Company's profitability and efficiency. The Group's staff handbook and human resource management policy set forth rules for talent acquisition methods and practises. The Group chooses potential individuals based on the publicised recruiting requirements. Potential applicants are asked for interviews and written exams to ensure that their aptitudes fit the needs of the duties that will be given to them.

To foster a healthy and happy working environment, the Group provides employees with reasonable wage packages and benefits. The Group offers packages that include a base salary, bonuses, paid time off and social insurance. Annual performance reviews of workers are conducted in accordance with the Group's performance metrics. The appraisal findings are used to make promotion and termination decisions.

The Group understands the importance of two-way communication with employees in increasing both worker happiness and productivity. All employees are encouraged to contact their assigned supervisors if they are having problems at work. Employees can also direct their complaints to the department heads. The human resources division will examine and submit its findings within two working days.

Child labour and forced labour are absolutely forbidden in the Group. The organisation adheres to a No Child and Forced Labour Policy to avoid hiring anyone who is younger than the legal minimum age for employment. In addition, the Group has a policy against forced labour to ensure that all employment is done voluntarily and without threats or other forms of pressure. All the Group's affiliates, subsidiaries, contractors and suppliers are expected to uphold these standards and refrain from engaging in any unethical behaviour. The Group was not aware of any violations of pertinent laws or regulations governing labour practices that would have significantly affected it during the Year. There were no reported cases of hiring children or forced labour.

## F.3 HEALTH AND SAFETY

The health and safety of its employees, stakeholders and suppliers is extremely important to the Group. To that effect, the Group tries to maintain strong health and safety standards. The Group's health and safety policies are completely in accordance with all applicable laws, rules, and ordinances, including, but not limited to the Occupational Safety and Health Ordinance. To avoid occupational health and safety risks, the Group employs best practices and procedures.

## Health and Safety Actions



To the best of its knowledge, the Group did not violate any applicable laws or regulations that have a substantial impact on the Group during the Year in terms of providing a safe working environment and protecting people from occupational dangers.

The Group did not record any cases of work-related fatalities or incidents. For laws and regulations pertaining to health and safety, please see the section headed Laws and Regulations.

## Health and Safety

Health and Safety	2023/24	2022/23	Unit
Number of work-related fatalities	0	0	No.
Rate of work-related fatalities	0	0	%
Lost days due to work injury	0	0	No.

## F.4 TRAINING AND DEVELOPMENT

To boost the team's competitiveness, the Group provides its employees with important knowledge and skills. The Group provides periodic training to its employees in order to improve their professional knowledge and ability. A variety of training programmes, including site visits, seminars and workshops are held to help them develop their talents in a diverse manner. During the Year, the total training hours (excluding C-level executives) amounted to 11 hours, inclusive of senior management.



### Percentage of trained employees

Development and Training		2023/24	2022/23	Unit
Percentage of trained employees		56	70	%
By gender				
	Male	40	50	%
	Female	75	100	%
By professional profile				
	C level executives	100	100	%
	Senior management	100	0	%
	Middle management	0	100	%
	General employees	0	33	%

### Average training hours completed

Development and Training		2023/24	2022/23	Unit
Average training hours per employee		1.3	3.4	Hour/employee
By gender				
	Male	1.8	1.2	Hour/employee
	Female	0.8	6.8	Hour/employee
By professional profile				
	C level executives	1.0	1	Hour/employee
	Senior management	2.8	0	Hour/employee
	Middle management	0	24	Hour/employee
	General employees	0	1.7	Hour/employee

### Employee onboarding rate

Onboarding rate		2023/24	2022/23	Unit
By gender				
	Male	20	16.67	%
	Female	0	25	%
Total		11	20	%



## F.5 SUPPLY CHAIN MANAGEMENT

To ensure that the entire supply chain is responsible and sustainable, the Group actively collaborates with its suppliers, follows socially and environmentally responsible procurement practises and remains committed to selecting goods that are less harmful to the environment and people's well-being. All Group business operations must adhere to a Green Procurement Policy that strives to improve both human and environmental health while also advancing sustainable growth. To achieve sustainable development goals, the Group collaborates with suppliers in accordance with the policy's principles. The Group engaged with 42 major Hong Kong suppliers throughout the Year. Please refer to the section headed Laws and Regulations for Data Privacy and Security-related laws and regulations.

### Supply Chain Management

Supply Chain Management		2023/24	2022/23	Unit
Number of suppliers by geographical region				
Total number of suppliers		42	46	Supplier
By geographical region	Hong Kong	42	46	Supplier

## F.6 RESPONSIBLE OPERATION & GAMING

The Group understands its responsibility to provide each of its clients with a fun and gratifying gaming experience. The Group promotes the proper use of its gaming goods in order to avoid any potential harm to adults and minors as a result of gaming participation. The Group has implemented a responsible gaming policy that incorporates measures such as deposit caps and age verification. To the best of its knowledge, the Group did not violate any relevant laws and regulations relating to health, safety, and privacy issues throughout the Year. The Group does not engage in product marketing or advertising. This factor has no substantial impact on the Group's activities.

### Responsible Operation:

- Eliminate Unnecessary Purchasing
- Minimize Waste
- Maximize Safety
- Maximize water & Energy Efficiency
- Maximize value for Money
- Minimize Soil Degradation

## F.7 INTELLECTUAL PROPERTY RIGHTS

The Group respects everyone's right to intellectual property and requires its workers to follow the Group's human resources management policy on intellectual property rights. Employees must always respect the Group's interests and refrain from infringing or violating patent and

other intellectual property rights. During the Year, the Group was not involved in any litigation relating to infringement of any intellectual property rights.

## **F.8 DATA PRIVACY AND SECURITY**

The Group recognizes the importance of safeguarding personal information and upholding individuals' right to privacy and the Data Protection and Security Policy establish the guidelines for handling personal data and confidential information. The Group fully complies with the Personal Data (Privacy) Ordinance of Hong Kong and relevant regulations in all locations where it operates.

To ensure data privacy, the Group collects information provided by consumers or as required by law. When handling customer personal data, the Group follows a set of privacy guidelines. For instance, personal data is stored only for as long as necessary. The Group utilizes technical and administrative measures to ensure compliance with these principles.

Regarding data security, the Group has implemented electronic and managerial safeguards to protect personal data from unauthorized access. Personal data protection provisions are included in the employment contracts between the Company and its employees. All personal information is stored on the Company's server, with limited access granted only to authorized individuals. Personal data can only be accessed by authorized staff for legitimate business operations. The Group also encrypts sensitive personal data and employs firewalls to prevent unauthorized individuals from accessing it.

## **F.9 ANTI-CORRUPTION**

The Group prohibits corruption and operates with strong integrity and ethical standards. The Group expects all employees to follow internal policies in order to avoid any violations of ethical principles, as well as external checks for differences by regulatory organisations.

Employees must follow a code of conduct that encompasses all internal organisation norms and standards, as well as anti-corruption legislation and regulations. Each of our directors attended a total of 1 hour of training during the Year, covering topics related to anti-money laundering and ESG updates.

### **Ethical Guidelines in Procurement**

The Group is against any unethical procurement practises. The Group's procurement policy establishes ethical rules for personnel participating in purchasing. Employees of the Group are not permitted to engage in activities that could lead to a conflict of interest between individuals and the group. They should never accept gifts or personal benefits and should be aware of the legal implications of their purchase decisions.

## **F.10 WHISTLE-BLOWING PROCEDURE**

The Group has established a whistle-blowing procedure to enable the reporting of any wrongdoing or misconduct committed by employees, managers, vendors, contractors or any other individuals representing the Group. The Group takes measures to safeguard employees who raise concerns, ensuring they are not subjected to retaliation or harassment. Confidentiality is maintained and the identity of the reporting employee is not disclosed. Every



allegation is thoroughly and impartially investigated by the Group. Existing procedures are regularly monitored and reviewed to ensure their effectiveness.

Throughout the Year, the Group has not been aware of any instances of non-compliance with relevant laws and regulations that would significantly impact the Group in relation to bribery, extortion, fraud and money laundering. There were no legal proceedings involving corrupt behaviour in 2024. Please refer to the section headed Laws and Regulations for anti-corruption-related laws and regulations.

### F.11 COMMUNITY INVESTMENT

The Group's long-term growth is dependent on its capacity to understand and meet the needs of the communities in which it operates. The Group's community investment strategy defines the steps that must be taken to have a good social impact. The Group is involved in business ventures that could benefit society and is dedicated to social development and increasing people's quality of life.

## G. LAWS AND REGULATIONS

The Group, its subsidiaries, and affiliates have developed and implemented the necessary management approach, policies, and initiatives to address problems related to each ESG factor, while adhering to all applicable laws and regulations. The following are the pertinent laws and regulations:

### Laws and Regulations

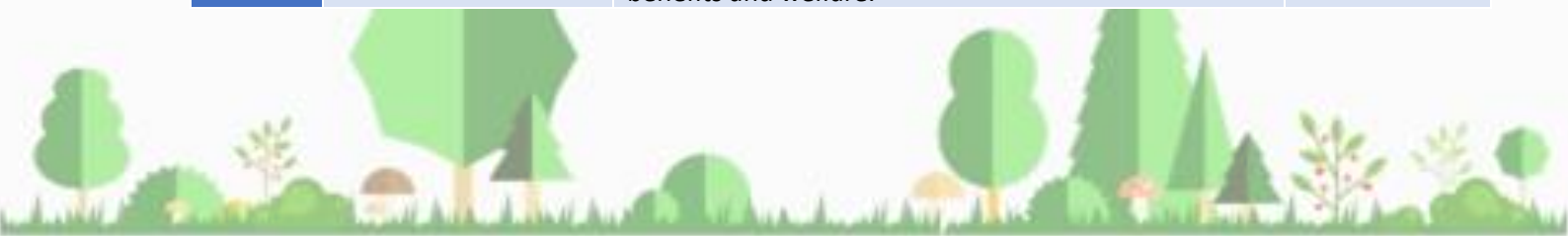
Aspect	Applicable Laws and Regulations	Section/Remarks
Environmental	Waste Disposal Ordinance in Hong Kong	Environmental Protection
Social	Employees' Compensation Ordinance in Hong Kong	Fair Employment
Social	Sex Discrimination Ordinance in Hong Kong Race	Fair Employment
Social	Disability Discrimination Ordinance in Hong Kong	Fair Employment
Social	Occupational Safety and Health Ordinance in Hong Kong	Fair Employment
Social	Employment of Children Regulations in Hong Kong	Fair Employment
Social	Personal Data (Privacy) Ordinance in Hong Kong	Responsible Operation
Social	Prevention of Bribery Ordinance in Hong Kong	Responsible Operation



## H. HKEX ESG REPORTING GUIDE CONTENT INDEX

KPIs		Disclosure Requirements	Sections
1	Governance Structure	Disclosure of the board’s oversight of ESG issues;	Governance Structure
		Board’s ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer’s businesses)	Governance Structure
		How the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer’s businesses.	Governance Structure
	Reporting Principles	Description of, or an explanation on, the application of the following Reporting Principles (Materiality, Quantitative, Consistency) in the preparation of the ESG report	Reporting Guidelines and Principles
	Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change	Reporting Boundary
	Environmental		
	Aspect A1: Emissions		
A1	General Disclosure	Policies	Environmental Protection
		Compliance with relevant laws and regulations that have a significant impact on the issuer; relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Environmental Protection
A1.1		The types of emissions and respective emissions data.	Emissions Control
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 Control
A1.3		Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Waste Management
A1.4		Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Waste Management
A1.5		Description of emission target(s) set and steps taken to achieve them.	Resources Conservation

KPIs		Disclosure Requirements	Sections
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.	Waste Management
A2	Use of Resource		
A2	General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Environmental Protection
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).	Resources Consumption
A2.2		Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Resources Consumption
A2.3		Description of energy use efficiency target(s) set and steps taken to achieve them.	Resources Conservation
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.	Resources Consumption
A2.5		Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Environmental Protection
A3	The Environment and Natural Resources		
A3	General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	Promoting Environmental Awareness
A3.1		Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Promoting Environmental Awareness
A4	Climate Change		
A4	General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Impact of Climate Change
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.	Impact of Climate Change
	Social		
B1	Employment		
B1	General Disclosure	Policies	Employee Rights and Welfare
		Compliance with relevant laws and regulations that have a significant impact on the issuer; relating to compensation and dismissal, recruitment, and promotion, working hours, rest periods, equal opportunity, diversity, antidiscrimination, and other benefits and welfare.	Employee Rights and Welfare



KPIs		Disclosure Requirements	Sections
B1.1		Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Fair Employment
B1.2		Employee turnover rate by gender, age group and geographical region.	Fair Employment
B2	Health and Safety		
B2	General Disclosure	Policies	Health and Safety
		Compliance with relevant laws and regulations that have a significant impact on the issuer	Health and Safety
B2.1		Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Health and Safety
B2.2		Lost days due to work injury.	Health and Safety
B2.3		Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Health and Safety
B3	Development and Training		
B3	General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Training and Development
B3.1		The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Training and development
B3.2		The average training hours completed per employee by gender and employee category.	Training and Development
B4	Labour standards		
B4	General Disclosure	Policies	Employee Rights and Welfare
		Compliance with relevant laws and regulations that have a significant impact on the issuer	Employee Rights and Welfare
B4.1		Description of measures to review employment practices to avoid child and forced labour.	Employee Rights and Welfare
B4.2		Description of steps taken to eliminate such practices when discovered.	Employee Rights and Welfare
B5	Supply chain management		
B5	General Disclosure	Policies on managing environmental and social risks of the supply chain.	Supply chain management
B5.1		Number of suppliers by geographical region.	Supply chain management



KPIs		Disclosure Requirements	Sections
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
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
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
B6	Product Responsibility		
B6	General Disclosure	Policies	Responsible Operation & Gaming
		Compliance with relevant laws and regulations that have a significant impact on the issuer	Responsible Operation & Gaming
B6.1		Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Responsible Operation & Gaming
B6.2		Number of products and service related complaints received and how they are dealt with.	Responsible Operation & Gaming
B6.3		Description of practices relating to observing and protecting intellectual property rights.	Intellectual Property Rights
B6.4		Description of quality assurance process and recall procedures.	Responsible Operation & Gaming
B6.5		Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Data Privacy and Security
B7	Anti-corruption		
B7	General Disclosure	Policies	Anti-corruption
		Compliance with relevant laws and regulations that have a significant impact on the issuer	Anti-corruption
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
B7.2		Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Whistle Blowing Procedure
B7.3		Description of anti-corruption training provided to directors and staff.	Anti-corruption



KPIs		Disclosure Requirements	Sections
B8	Community investment		
B8	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
B8.1		Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community investment
B8.2		Resources contributed (e.g. money or time) to the focus area.	Community investment

