



BFB HEALTH LIMITED

(formerly known as SEEC Media Group Limited 財訊傳媒集團有限公司)

(Incorporated in the Cayman Islands and continued in Bermuda with limited liability)

(Stock Code: 205)

2025

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ENVIRONMENTAL, SOCIAL
AND GOVERNANCE REPORT



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

ABOUT THIS REPORT

This Environmental, Social and Governance Report (the “Report”) provides information on the environmental, social and governance (“ESG”) performances of BFB Health Limited (formerly known as SEEC Media Group Limited) (the “Group” or “we”) during the year from 1 January 2025 to 31 December 2025 (the “Reporting Period”).

The Group is principally engaged in the provision of advertising agency services, distribution of books and magazines, securities brokerage business, money lending business and e-commerce business in the People’s Republic of China and in Hong Kong.

The scope of this Report only covers the operation of the Group’s Beijing office, which is the main operating base of the Group for the provision of advertising services. Therefore, the content of this Report focuses on covering the above operating location and there is no major difference of the scope compared to the previous reporting period.

Reporting Principles

The preparation and presentation of related information in this ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide” or “ESG Code”) as set out in Appendix C2 to the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited (the “Listing Rules”). The Group has taken into account the following reporting principles in the preparation of this Report:

1. **Materiality:** ESG issues that have major impacts on investors and other stakeholders must be set out in this Report.
2. **Quantitative:** The quantitative key performance indicators (the “KPIs”) are used to measure the performance. The Report will focus on the major KPIs, and enhance its transparency by disclosing the factors and/or methods of computation.
3. **Consistency:** The Report is written in accordance with the ESG Reporting Guide, in order to ensure consistency with its contents. In the event of inconsistency, including any changes in reporting scopes and/or methods of computations for KPIs, the Group will explain in the Report.
4. **Balance:** This Report must provide an unbiased picture of the ESG performance of the Company. It should avoid selecting, omitting, or presenting formants that may inappropriately influence a decision or judgement by the reader.

Feedback

We welcome comments and suggestions you may have on this Report or on our ESG performances. Whether you are our customers, business partners, common citizens, media or social groups, we treasure your comments and advice which may help determine and reinforce the Group’s future sustainability strategy. Please contact us by mail.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE STRATEGIES

The Group understands the importance of environmental sustainability and protection. We are mindful of the environment and are committed to preserve it. The board (“Board”) of directors (the “Directors”) believes that a sound governance structure is critical to the effective management and implementation of ESG-related issues.

The Board has overall responsibility for decision making with respect to ESG management and reporting. The Board is responsible for supervising the ESG process and risk management of the Group. The Board oversees the identification and assessment of business risks, including climate risks, critical ESG risks and opportunities, and ensures that robust risk management and internal control systems are in place.

The Board and senior management review the ESG issues at least annually that are most significant to our businesses and operations, and take them into consideration in determining the Group’s business directions and strategies, based on the opinions collected from stakeholders. The everyday implementation of the Group’s ESG approach relies on the ESG Working Group.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

The Group has set up an ESG Working Group, composed of senior management from relevant departments, in which, full-time staff has been assigned to collect the data relevant to ESG and compile the Report. On an operation level, our ESG Working Group also works with internal departments across the organisation to integrate sustainability into day-to-day operations. The Working Group regularly reports to the Board to ensure appropriate execution and risk management on sustainability. ESG governance matters and ESG-related issues are reviewed at the annual meeting. Through regular meetings and discussions with the Board, the ESG Working Group plans and implements various policies, guidelines, measures and programmes which contribute to our sustainable development.

The progress of implementation and the performance of the ESG goals and targets established should be closely reviewed by the Group from time to time. If the progress falls short of expectations or changes in business operations, it may be necessary to make changes and communicate the goals and targets with key stakeholders, such as employees, customers and suppliers.

The Group continues to establish effective communication with the major stakeholders in various ways in order to deal with their concerns and provide feedback in a timely manner. The following table provides an overview of the Group's key stakeholders, with the areas of concern and communication channels to reach out to, listen to and respond to our stakeholders.

Major Stakeholders	Areas of Concern	Communication Channels
Stock Exchange	<ul style="list-style-type: none"> Compliance with listing rules 	<ul style="list-style-type: none"> Announcements on the Stock Exchange website Discussions and meetings Emails and other correspondences
Government and regulatory bodies	<ul style="list-style-type: none"> Laws and regulations Taxation 	<ul style="list-style-type: none"> Site visits and audits Regular declarations Public notice of new laws and regulations Reports and other publications on their websites
Shareholders and investors	<ul style="list-style-type: none"> Return on investment Information disclosure Protection on rights and interests of shareholders Fair treatment of shareholders 	<ul style="list-style-type: none"> Annual and general meetings of members Annual reports, announcements, other disclosures and publications Company website Disclosures on the Stock Exchange website Group email managed by designated employees
Employees	<ul style="list-style-type: none"> Salaries and welfares Protection of employee's rights and interests Health and safety Feedback opportunities 	<ul style="list-style-type: none"> Regular meetings Employee training Intranet and emails Regular employee activities
Customers	<ul style="list-style-type: none"> Product safety and quality Customer satisfaction After-sales services 	<ul style="list-style-type: none"> Website
Suppliers	<ul style="list-style-type: none"> Long-term and sustainable business relationship Fair competition Environmental protection 	<ul style="list-style-type: none"> Supplier contracts, emails Teleconferences, interview Bidirectional supplier evaluation
Community	<ul style="list-style-type: none"> Contribution to the community 	<ul style="list-style-type: none"> Voluntary activities Community visit

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

MATERIALITY ASSESSMENT

The Group has identified four ESG issues – use of resources, employment, health and safety, and labour standards as material. These ESG issues are considered to have significant impacts on the operations of our business and will be the focus of this Report.

Aspects	Material ESG Issues
A. Environmental Aspect A2. Use of Resources	<ul style="list-style-type: none">• Environmental compliance (compliance with applicable environmental laws and regulations)• Energy consumption and efficiency• Water consumption• Efficient use of raw materials• Use of packaging materials
B. Social Aspect B1. Employment	<ul style="list-style-type: none">• Employee welfare• Inclusion and equal opportunities• Talent attraction and retention
B2. Health and Safety	<ul style="list-style-type: none">• Occupational health and safety
B3. Development and Training	<ul style="list-style-type: none">• Development and training
B4. Labour Standards	<ul style="list-style-type: none">• Prevention of child and forced labour
B5. Supply Chain Management	<ul style="list-style-type: none">• Supply chain management
B6. Product Responsibility	<ul style="list-style-type: none">• Customer Satisfaction• Protection of intellectual property rights• Protection of customer privacy

To effectively drive the Group's ESG progress, the Board will continue to oversee the ESG-related work and ensure the Group's operation closely follows the latest regulations and trends regarding ESG-related issues. The Board will also seek opportunities to develop clearer ESG objectives and targets for the Group.

ENVIRONMENTAL ASPECTS

Emissions

The Group strictly complies with all applicable environmental laws and regulations, such as the Environmental Protection Law, Prevention and Control of Atmospheric Pollution, Prevention and Control of Water Pollution, Prevention and Control of Environmental Pollution by Solid Waste and National Environmental Emergency Response Plan of the People's Republic of China (the "PRC"). During the Reporting Period, there was no material non-compliance with or prosecution about violations of environmental laws or complaints relating to the environment.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Air Emissions

The Group has been upholding and executing environmental management for fulfilling our role as corporate citizen on social responsibility. We have formulated a series of management policies and measures to minimize the risks and impacts of our operations on the environment.

Given the business nature of the Group, air emission from vehicle operation is the major air emission source during the Reporting Period that mainly involved the use of a vehicle for local business commuting and daily operation, which consumed a total of 650 litres of unleaded petrol.

Air Emissions	2025	2024	Unit
Nitrogen Oxides (NO _x)	0.08	0.08	Kg
Sulphur Oxides (SO _x)	0.06	0.06	Kg
Respirable Suspended Particles (RSP)	0.01	0.01	Kg

Greenhouse Gas Emissions

The Group has devoted great efforts to practicing environmental protection and promoting sustainable development to fulfill its social responsibility as a corporate citizen. Therefore, the Group is striving to adopt the best measures to reduce greenhouse gas emissions incurred by business operations and combat climate change.

During the Reporting Period, the major source of the Group's greenhouse gas emissions was the fuel consumption of mobile vehicles ("Scope 1 emissions"). The Group is aware that long-distance transportation during business trips will increase energy consumption and emit a large amount of carbon emissions. As such, we try to reduce business trips or avoid meetings requiring long-distance travel as practical as possible to reduce carbon emissions from long-distance travel. We also advocate purchasing products and services from local suppliers to reduce emissions generated from long-distance transportation.

As the business nature of the Group is not carbon-intensive, the Group targets to maintain or reduce the intensity of greenhouse gas emissions level by 2025 with the baseline year in 2021. During the Reporting Period, the Group's greenhouse gas emissions were as follows:

Greenhouse gas emissions	2025	2024	Unit
Scope 1 emissions	1.5	1.5	Tonnes CO ₂ -e
Scope 2 emissions	-	-	Tonnes CO ₂ -e
Total greenhouse gas emissions	1.5	1.5	Tonnes CO ₂ -e
Intensity (by Employee)	0.100	0.027	Tonnes CO ₂ -e/Employee

Waste Management

The Group follows the 3R waste management strategy to minimise waste generation (Reduce) and consider "Reuse and Recycle" before waste disposal, so as to live up to its commitment to waste management. Not only do we promote waste management measures within the Group, but also promote the importance of the green concept to our customers and suppliers.

General office work normally generates paper waste. In view of advocating green office measures, we promote a "paperless" workplace and encourage our staff to view documents on digital screens instead of printing hard copies. Staff members are encouraged to practise double-sided printing, reuse paper printed on single-sided paper and reuse office consumables as far as possible. We only produced a small amount of non-hazardous waste and a negligible amount of hazardous waste in the past year. Thus, no reduction targets for waste have been established.

The Group will continue to educate its employees to avoid the waste generation and encourage proper recycling.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

USE OF RESOURCES

We understand the potential impacts of our operations on the environment. Therefore, we are committed to ensuring continual business growth, while at the same time, achieving environmental sustainability.

In order to minimise the depletion of natural resources, including energy, water and other natural resources during our operations. We have developed a series of measures to save office resources, so as to fulfil our responsibilities towards the natural environment.

The Group puts into practice a range of green measures throughout our operations and engages our staff in supporting green initiatives in hopes of improving energy efficiency, reducing waste and resource conservation. We have implemented a number of targeted energy-saving measures to further reduce energy consumption, including:

- Maximising the use of natural light and energy-saving lighting fixtures, such as LED fixtures;
- Installing energy-efficient office equipment or prioritising purchasing products with energy efficiency labels;
- Working closely with our business partners in the supply chain and monitoring their performances so as to minimise the environmental impacts arising in daily operations;
- Promoting the importance of energy, water and resources savings among our employees and customers;
- Providing online ordering service to avoid unnecessary paper printing; and
- Turning off all electronic devices before leaving work to reduce unnecessary power consumption.

Regarding energy consumption, the use of petrol for supporting the Group's vehicle accounts for the major energy consumption during the Reporting Period. The amount of electricity consumption was not available during the Reporting Period. The Group targets to maintain or reduce the intensity of energy consumption level by 2025 with the baseline year in 2021.

For water consumption, as the Group's business does not involve any production and manufacturing process, our water footprint is minimal. Water is supplied by the municipal water network and the Group did not encounter any issues in sourcing water during the Reporting Period. However, we recognise that water availability is a growing global concern, and we are committed to reducing our water usage.

Due to the nature of the Group's business, the Group does not consume a significant amount of packaging materials during the Reporting Period.

Direct and/or indirect energy consumption by type	2025	2024	Unit
Direct energy consumption	23.4	20.9	GJ
Indirect energy consumption	3.0	-	MWh
Total energy consumption	9.5	5.8	MWh-e
Intensity (by employee)	0.633	0.105	MWh-e/employee

THE ENVIRONMENT AND NATURAL RESOURCES

The Group is striving to integrate environmental responsibility into its daily business operations. As such, we are actively advocating green procurement strategies, for example, prioritizing the use of environment-friendly building materials and furniture for renovation of its office to reduce environmental impact and to avoid the consumption of excessive resources.

Meanwhile, we provide employees with advices on energy conservation, resource conservation, office waste reduction and water conservation, so as to further improve the overall environmental performance of our office. We also hope that through this report, we can promote the importance of reducing carbon emissions to our stakeholders and raise their awareness of environmental protection.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

PART D: CLIMATE-RELATED DISCLOSURES

In accordance with the ESG Code effective for financial years commencing on or after 1 January 2025, the Group is required to make enhanced climate-related disclosures structured around four pillars: Governance, Strategy, Risk Management, and Metrics and Targets. These disclosures are aligned with the International Sustainability Standards Board's IFRS S2 Climate-related Disclosures.

Governance

Board Oversight of Climate-related Risks and Opportunities

The Board has overall responsibility for climate-related matters and oversees the Group's approach to managing climate-related risks and opportunities. The Board is responsible for:

- Overseeing the identification and assessment of climate-related risks and opportunities that could affect the Group's business operations, financial position and prospects;
- Reviewing and approving climate-related strategies, policies and action plans proposed by management;
- Monitoring the implementation and effectiveness of climate-related initiatives and management responses;
- Ensuring adequate resources are allocated to address material climate-related matters; and
- Overseeing the disclosure of climate-related information in the ESG Report.

The Board receives regular updates on climate-related matters through reports from the ESG Working Group. Climate-related risks are integrated into the Group's overall risk management framework and are considered in the Board's strategic planning and decision-making processes.

Management's Role in Assessing and Managing Climate-related Risks and Opportunities

The ESG Working Group, composed of senior management from relevant departments, is responsible for the day-to-day management of climate-related matters. The ESG Working Group's responsibilities include:

- Identifying and assessing climate-related risks and opportunities that may impact the Group's operations;
- Developing and implementing climate-related policies, strategies and action plans;
- Monitoring the Group's performance against climate-related targets and reporting progress to the Board;
- Coordinating climate-related initiatives across different business units and functions;
- Ensuring compliance with applicable climate-related regulations and reporting requirements; and
- Engaging with stakeholders on climate-related matters.

The ESG Working Group holds regular meetings to review climate-related issues and reports to the Board at least annually on the Group's climate-related performance, risks and opportunities.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Strategy

Climate-related Risks and Opportunities

The Group recognises that climate change poses both risks and opportunities to its business operations. Through its assessment process, the Group has identified the following climate-related risks and opportunities that may have material impacts on its business model, strategy and financial planning.

Climate-related Risks:

Physical Risks:

Acute Physical Risks: Higher frequency and intensity of extreme weather events such as typhoons, floods and severe rainstorms may disrupt the Group's operations in Beijing and Hong Kong. These events could:

- Cause temporary closures of office premises and disruption to business operations;
- Impact the safety and well-being of employees;
- Affect the ability to deliver services to customers on time;
- Disrupt supply chains and logistic arrangements; and
- Result in potential property damage and increased insurance costs.

Chronic Physical Risks: Long-term changes in climate patterns, such as rising average temperatures and changing precipitation patterns, may lead to:

- Increased cooling costs for office premises;
- Higher energy consumption and associated costs; and
- Potential impacts on the reliability of utility services.

Transition Risks:

Policy and Legal Risks: The introduction of more stringent climate-related laws and regulations, such as carbon pricing mechanisms, mandatory emissions reporting requirements and enhanced building energy efficiency standards, may:

- Increase compliance costs and operational expenses;
- Require additional resources for monitoring, reporting and verification of emissions data;
- Lead to potential penalties for non-compliance; and
- Necessitate changes to business processes and systems.

Market Risks: Changing customer preferences and market dynamics related to climate change may result in:

- Increased demand for sustainable and low-carbon products and services;
- Potential shifts in consumer behaviour affecting the Group's advertising, publishing and e-commerce businesses; and
- Competitive pressures to adopt more sustainable business practices.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Technology Risks: The transition to a low-carbon economy may require:

- Investment in new technologies and equipment to improve energy efficiency;
- Adoption of digital solutions to reduce paper consumption and enable remote working; and
- Potential obsolescence of existing assets and infrastructure.

Reputation Risks: Failure to adequately address climate-related risks or meet stakeholder expectations on climate action may:

- Damage the Group's reputation and brand value;
- Affect relationships with customers, investors and other stakeholders; and
- Impact the Group's ability to attract and retain talent.

Climate-related Opportunities:

The Group has also identified potential opportunities arising from climate change:

Resource Efficiency: Implementing energy and resource efficiency measures can:

- Reduce operational costs through lower energy and water consumption;
- Improve operational efficiency and productivity; and
- Enhance the Group's environmental performance and reputation.

Products and Services: The Group can leverage its advertising and media platforms to:

- Provide content and services related to sustainability and climate change awareness;
- Partner with clients who are developing low-carbon products and services; and
- Expand into emerging markets for sustainable products and services.

Markets: Growing awareness of climate change may create opportunities to:

- Access new customer segments that prioritise sustainability;
- Differentiate the Group's services through enhanced environmental credentials; and
- Develop new business models aligned with the low-carbon transition.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Actual and Potential Impacts on Business Model, Strategy and Financial Planning

Given the Group's business nature, which primarily involves provision of advertising services, distribution of books and magazines, securities brokerage, money lending and e-commerce, the direct physical impacts of climate change on the Group's operations are relatively limited. However, the Group acknowledges that climate-related risks and opportunities may have the following potential impacts:

Business Model and Operations:

- Extreme weather events may cause temporary disruptions to office operations and affect service delivery to customers;
- Changes in regulatory requirements may necessitate adjustments to business processes and resource allocation;
- Shifts in customer preferences towards sustainable products and services may affect demand patterns in the Group's e-commerce and publishing businesses; and
- The need to adopt more sustainable practices may require changes to operational procedures and supplier relationships.

Financial Position:

- Compliance with enhanced climate-related regulations may result in increased operating costs;
- Investment in energy-efficient equipment and technologies may require capital expenditure;
- Potential changes in insurance premiums due to increased climate-related risks; and
- Opportunities to reduce costs through improved resource efficiency may positively impact profitability.

Strategy:

The Group is committed to integrating climate considerations into its business strategy through:

- Continuing to monitor and assess climate-related risks and opportunities;
- Implementing measures to improve energy and resource efficiency;
- Engaging with stakeholders on climate-related matters;
- Exploring opportunities to develop sustainable products and services; and
- Enhancing the resilience of operations to climate-related disruptions.

Current and Anticipated Effects of Climate-related Risks and Opportunities

The Group recognises that the financial impacts of climate-related risks and opportunities are subject to significant uncertainties and may evolve over different time horizons:

- **Short-term (1-3 years):** The primary impacts are expected to be related to compliance costs for enhanced climate reporting requirements and initial investments in energy efficiency measures. These impacts are not expected to be material to the Group's financial position.
- **Medium-term (3-10 years):** More stringent climate-related regulations and potential carbon pricing mechanisms may result in increased operating costs. However, investments in resource efficiency are expected to generate cost savings that may partially offset these increases.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

- **Long-term (beyond 10 years):** The physical impacts of climate change, such as more frequent extreme weather events, may pose greater risks to business operations. The transition to a low-carbon economy may also create new market opportunities for the Group's services.

The Group will continue to monitor these developments and assess their potential financial impacts as more information becomes available.

Climate Resilience

The Group has considered the resilience of its business model and strategy to climate-related risks through qualitative assessment of potential climate scenarios. Given the nature of the Group's operations, which are primarily office-based services with relatively low direct carbon emissions and limited exposure to climate-sensitive assets, the Group's business model is considered to have inherent resilience to climate-related risks.

Scenario Analysis Considerations:

While the Group has not yet conducted detailed quantitative climate scenario analysis, it has considered how its business operations may be affected under different potential climate scenarios, including:

- A scenario aligned with limiting global warming to 1.5°C-2°C above pre-industrial levels, which would involve:
 - More stringent carbon reduction policies and regulations;
 - Higher carbon prices and energy costs;
 - Accelerated transition to renewable energy; and
 - Significant market shifts towards low-carbon products and services.
- A higher warming scenario (above 2°C), which would involve:
 - More frequent and severe extreme weather events;
 - Greater physical risks to assets and operations;
 - Potential disruptions to supply chains and infrastructure; and
 - Less stringent near-term transition policies but greater long-term physical risks.

Under both scenarios, the Group's primarily service-based business model, limited physical asset base and flexible operational structure provide a degree of inherent resilience. The Group does not operate energy-intensive facilities or depend heavily on climate-sensitive supply chains, which limits its direct exposure to both transition and physical risks.

Having regard to the Group's size, service-based business model and relatively low greenhouse gas emissions, the Board considers that qualitative scenario analysis provides a proportionate basis for assessing climate-related resilience at this stage. The Group will consider conducting more detailed quantitative scenario analysis as its climate-related data, capabilities and regulatory expectations evolve

Resilience Measures:

To enhance its climate resilience, the Group has implemented and continues to develop the following measures:

- Maintaining business continuity plans that address extreme weather events and operational disruptions;
- Implementing flexible working arrangements that can reduce the impact of office closures;

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

- Continuing to improve energy efficiency and reduce operational emissions;
- Monitoring regulatory developments and preparing for potential compliance requirements;
- Engaging with stakeholders to understand evolving expectations on climate action; and
- Maintaining financial flexibility to respond to climate-related challenges and opportunities.

The Group acknowledges that climate scenario analysis is an evolving practice and will continue to develop its capabilities in this area. As the Group's understanding of climate-related risks and opportunities matures, it will consider conducting more detailed quantitative scenario analysis in future reporting periods.

Climate-related Transition Plan

The Group recognises the importance of the global transition to a low-carbon economy and is committed to managing its climate-related impacts responsibly. While the Group's direct carbon footprint is relatively small due to its service-based business model, it has taken steps to support the transition to a low-carbon future.

Current Transition Initiatives:

- Implementing energy efficiency measures in office operations, including the use of LED lighting and energy-efficient equipment;
- Promoting paperless operations and digital communication to reduce resource consumption;
- Encouraging sustainable commuting and reducing business travel where practical;
- Procuring products and services from local suppliers to reduce transportation emissions;
- Monitoring and reporting greenhouse gas emissions to improve transparency and accountability; and
- Engaging employees on the importance of climate action and sustainable practices.

Future Transition Plans:

The Group is developing its approach to the low-carbon transition and will consider the following areas for future action:

- Assessing opportunities to further reduce operational emissions through additional energy efficiency improvements;
- Exploring the feasibility of renewable energy procurement for office operations;
- Engaging with suppliers to understand and potentially reduce supply chain emissions;
- Integrating climate considerations into business development and strategic planning processes;
- Considering the development of climate-related targets aligned with the Group's operational context; and
- Continuing to monitor regulatory developments and industry best practices on climate transition.

The Group acknowledges that its transition plan is at an early stage of development and will continue to evolve as it gains more experience with climate-related management and as regulatory and stakeholder expectations develop. The Group is committed to progressively enhancing its climate-related strategies and actions in future reporting periods.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Risk Management

Processes for Identifying, Assessing and Managing Climate-related Risks

The Group has established processes to identify, assess and manage climate-related risks as part of its overall risk management framework. These processes include:

Identification:

- Regular review of climate-related developments, including regulatory changes, physical climate trends and emerging best practices;
- Assessment of how climate change may affect the Group's operations, supply chain and stakeholders;
- Engagement with internal stakeholders to identify potential climate-related risks specific to different business functions; and
- Consideration of both physical risks (acute and chronic) and transition risks (policy, legal, technology, market and reputation).

Assessment:

- Evaluation of the potential likelihood and magnitude of identified climate-related risks;
- Assessment of the time horizon over which risks may materialise (short, medium or long-term);
- Consideration of the potential impacts on business operations, financial performance and stakeholder relationships;
- Prioritisation of climate-related risks based on their potential significance to the Group; and
- Documentation of risk assessments and communication to relevant management and the Board.

Management:

- Development and implementation of mitigation measures to reduce the likelihood or impact of identified risks;
- Establishment of business continuity plans to respond to extreme weather events and operational disruptions;
- Monitoring of the effectiveness of risk management measures and adjustment as necessary;
- Allocation of responsibilities for managing specific climate-related risks to relevant functions and personnel; and
- Regular reporting on climate-related risks and management actions to the Board and ESG Working Group.

Integration into Overall Risk Management

Climate-related risks are integrated into the Group's overall enterprise risk management framework. The ESG Working Group is responsible for coordinating the identification and assessment of climate-related risks, working with other functions to ensure that climate considerations are incorporated into business decision-making and risk management processes.

The Board reviews the Group's risk management processes at least annually, including the management of climate-related risks. Climate risks are considered alongside other business risks, such as operational, financial, regulatory and reputational risks, to ensure a comprehensive and consistent approach to risk management across the Group.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

By integrating climate-related risks into the overall risk management framework, the Group ensures that:

- Climate risks receive appropriate attention and resources;
- Climate-related considerations are embedded in strategic planning and operational decisions;
- Risk management practices are consistent and coordinated across different risk types; and
- The Board and senior management have a holistic view of the Group's risk profile.

Processes for Identifying, Assessing and Managing Climate-related Opportunities

In addition to managing climate-related risks, the Group also seeks to identify and capitalise on climate-related opportunities. The processes for managing climate-related opportunities include:

- Monitoring market trends and stakeholder expectations related to climate change and sustainability;
- Assessing how the Group's capabilities and resources can be leveraged to address climate-related customer needs;
- Evaluating potential cost savings and operational improvements from resource efficiency initiatives;
- Exploring opportunities to develop new products, services or partnerships aligned with the low-carbon transition;
- Prioritising opportunities based on their strategic fit, potential value creation and feasibility; and
- Reporting on the implementation and outcomes of climate-related opportunity initiatives.

Metrics and Targets

Climate-related Metrics

The Group uses the following metrics to monitor and manage its climate-related risks and opportunities:

Greenhouse Gas Emissions:

Scope 1 emissions are calculated using an activity-based approach by multiplying actual fuel consumption data for the Group's vehicle by the relevant emission factors published by recognised international bodies and national authorities. Scope 2 emissions, when data are available, are calculated using the location-based method by applying the applicable grid emission factor to the Group's purchased electricity consumption. The organisational boundary is determined using the operational control approach and currently covers the Group's Beijing office, which is its main operating base for the provision of advertising services.

Greenhouse Gas Emissions	2025	2024	Unit
Scope 1 emissions	1.5	1.5	Tonnes CO ₂ -e
Scope 2 emissions	-	-	Tonnes CO ₂ -e
Total greenhouse gas emissions (Scope 1 + Scope 2)	1.5	1.5	Tonnes CO ₂ -e
Intensity (by employee)	0.100	0.027	Tonnes CO ₂ -e/Employee

Scope 1 emissions represent direct emissions from sources owned or controlled by the Group, primarily from the consumption of unleaded petrol for vehicle operations.

Scope 2 emissions represent indirect emissions from the generation of purchased electricity. During the Reporting Period, electricity consumption data was not available from the building management of the Beijing office. The Group will continue to work with building management to obtain this data for future reporting periods.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Scope 3 emissions are not currently measured or reported by the Group. The Group will assess the materiality and feasibility of measuring and reporting Scope 3 emissions categories in future reporting periods.

Energy Consumption:

Energy Consumption	2025	2024	Unit
Direct energy consumption	23.4	20.9	GJ
Indirect energy consumption	3.0	-	MWh
Total energy consumption	9.5	5.8	MWh-e
Intensity (by employee)	0.633	0.105	MWh-e/employee

Climate-related Targets

Given the Group's relatively small carbon footprint and the nature of its service-based operations, the Group has established the following climate-related target:

Greenhouse Gas Emissions Target:

The Group targets to maintain or reduce the intensity of greenhouse gas emissions (tonnes CO₂-e per employee) at or below the 2021 baseline level by 2025. The Group will continue to implement energy efficiency measures and operational improvements to achieve this target.

Progress Against Target:

During the Reporting Period, the Group's greenhouse gas emissions intensity was 0.100 tonnes CO₂-e per employee, compared to the 2024 intensity of 0.027 tonnes CO₂-e per employee. The Group has not yet achieved its target for the year.

Target Setting Methodology:

The emissions intensity target was established based on the Group's 2021 baseline emissions data and takes into account:

- The service-based nature of the Group's operations with limited direct emissions sources;
- The Group's operational context and available emission reduction opportunities;
- The Group's commitment to maintain environmental performance while supporting business operations; and
- The objective of continuous improvement in environmental efficiency.

The emissions intensity target has not been validated by any external party and is not explicitly aligned with specific global temperature pathways or sectoral decarbonisation approaches, having regard to the Group's relatively small emissions profile and service based business model. The ESG Working Group monitors performance against the emissions intensity target at least annually and reports progress and any proposed adjustments to the Board as part of the Group's ESG reporting and risk management processes.

The target is not explicitly aligned with specific global temperature scenarios or sectoral decarbonisation approaches, given the Group's small scale of operations and limited emissions profile. The Group will continue to review its target-setting approach and consider adopting more ambitious targets as its climate-related capabilities develop.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Future Target Development:

The Group acknowledges that target-setting for climate-related performance is an evolving area and will continue to develop its approach in future reporting periods. Areas for consideration include:

- Expanding the scope of emissions measurement to include Scope 2 emissions when electricity data becomes available;
- Assessing the feasibility of absolute emissions reduction targets in addition to intensity-based targets;
- Considering energy consumption and efficiency targets;
- Exploring opportunities to align targets with science-based approaches or international climate goals as appropriate to the Group's operational context; and
- Engaging with stakeholders on target-setting approaches and expectations.

Internal Carbon Price

The Group does not currently apply an internal carbon price in its decision-making processes or financial planning. This reflects the Group's small scale of direct emissions and limited applicability of carbon pricing to its current operations. The Group will continue to monitor developments in carbon pricing mechanisms and consider whether internal carbon pricing may become relevant to its business in the future.

SOCIAL ASPECTS

Employment and Labour Practices

Employment

The Group believes that employees are an indispensable part of the sustainable development for an enterprise. We are committed to make unremitting efforts to attract and retain outstanding talents and build a strong and solid human capital. We strive to provide a safe, healthy, and friendly working environment for all of our employees and site staff by conducting thorough training and development and adhering to comprehensive policies on welfare and benefits, equal opportunity and diversity. We also have a dedicated human resources committee to regularly review and improve the relevant policies, so as to ensure that they are in compliance with local laws and industry guidelines.

The Group strictly abides by the Labour Law of the PRC, the Labour Contract Law of the PRC, the Social Insurance Law of the PRC. During the Reporting Period, the Group did not have any cases of violation of relevant employment laws and regulations in the operating region, nor did it receive any complaints related to recruitment.

The success of the Group's business relies on the continuous efforts and dedicated service of all staff. The Group recognises the importance of talent acquisition, retention and development for maintaining the Group's competitiveness in the market. The Group adheres to the principles of "anti-discrimination" and "diversity" and is dedicated to establishing a caring, tolerant, fair and non-discriminatory working environment.

The Group has a set of clear, transparent and comprehensive procedures for talent requisition and employee promotion that emphasises the principles of fair and equal opportunity. The assessment criteria are based on the qualifications, personal competence and working experience of the job applicants irrespective of their genders, ages, nationalities, religions or sexual orientations, etc.

As a responsible employer, the Group has formulated the Measures on Dismissal and Retirement and the Remuneration Policy and Compensation System in accordance with the relevant legal requirements. We will determine the remuneration of each employee based on the remuneration system established by the Group and the work duties of the employee; handle retirement formalities for employees who have reached the statutory retirement age in accordance with the relevant regulations; and go through any dismissal procedures according to the Labour Law. In the event of work-related injuries and deaths caused by accidents, we will make reasonable compensation for the employees involved and their families and properly handle the accident.

The Group is dedicated to improving the fringe benefit of employees and formulates employee benefits in accordance with the requirements of the standards of the Minister of Human Resources and Social Security and the Labour Law, including buying social insurance for employees so that they can enjoy medical services at a low cost.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Meanwhile, we encourage employees to pursue a work-life balance. To this end, the Group has formulated the “Work-life Balance Policy” and organised various cultural and recreational activities from time to time to help employees relieve pressure, and enhance the relations and cohesion of employees.

As at the end of the Reporting Period, the Group had a total of 47 full-time employees in China and Hong Kong. The tables below showed the breakdown of the Group’s employees by gender, age group and level during the Reporting Period:

Total workforce		2025	2024	Unit
Total employees		47	55	Employee
By Gender	Male	27	33	Employee
	Female	20	22	Employee
By employment type	Full-time	27	34	Employee
	Part-time	20	21	Employee
By age group	≤ 30	34	38	Employee
	31-40	8	12	Employee
	41-50	4	4	Employee
	> 50	1	1	Employee
By employment category	Senior Management	8	13	Employee
	Middle management	26	28	Employee
	Supervisor	6	6	Employee
	General Employee	7	8	Employee
By geographical region	China	42	0	Employee
	Hong Kong	5	55	Employee

Employee turnover rate		2025	2024	Unit
Total employee turnover rate		73	24	%
By Gender	Male	79	17	%
	Female	64	34	%
By employment type	Full-time	56	29	%
	Part-time	100	0	%
By age group	≤ 30	90	0	%
	31-40	25	36	%
	41-50	0	90	%
	> 50	100	0	%
By employment category	Senior Management	30	40	%
	Middle management	93	50	%
	Supervisor	33	27	%
	General Employee	13	10	%
By geographical region	China	86	12	%
	Hong Kong	80	200	%

HEALTH AND SAFETY

Providing a safe and healthy working environment is our priority. Aiming for zero work accident, we have a sound mechanism to manage matters regarding occupational safety and health and have formulated various measures to prevent the occurrence of occupational diseases and work-related casualties among our staff.

At the operational level, we provide employees with basic first aid equipment in accordance with the laws and regulations of China on occupational health and safety. In order to protect the health and safety of employees more effectively, safety training is provided to all employees to make sure they have the knowledge and skills, as well as in good physical conditions to carry out the work as they are assigned

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

to. Moreover, our employees are required to receive training on getting familiarised with emergency preparedness and procedures, in terms of handling work injury, practicing fire drills and allocating work arrangements under severe weather, with a view to enhancing employees' safety awareness.

While paying attention to operational safety, the Group believes that the psychological health of employees is equally important. As such, the Group has formulated relevant policies to provide psychological support services for our employees.

The Group strictly abides by the relevant employment laws. During the Reporting Period, there was no prosecution for violations of laws nor complaints relating to occupational safety, including but not limited to the Safety Production Law of PRC. During the past three years, including the Reporting Period, the Group did not record any work-related accidents that resulted in death.

Health and Safety	2025	2024	Unit
Number of work-related fatalities	0	0	No.
Rate of work-related fatalities	0	0	%
Lost days due to work injury	0	0	Days

DEVELOPMENT AND TRAINING

To build a professional team, the Group encourages continuous education and development of employees which can enhance the value of our team and the professional quality of our employees. To this end, according to the development needs of employees, we help them set career development directions for them to give play to their strengths which enriches their knowledge so that they can obtain satisfaction in daily work.

We adopt the mechanism of "old employees mentoring new employees" by arranging for experienced employees to guide junior employees at work and building bridges of communication among employees, so as to facilitate employees' sharing of work experience and knowhow within the Group. The Group will regularly provide training for employees to help them establish a solid foundation for personal development. This will help employees cope with business needs and achieve their development goals while creating value for the Group.

During the year, the Group provided structured training to employees across different grades and functions to enhance their skills and support sustainable business development. Training was delivered to male and female employees, senior and middle management, supervisors and general staff, with each participant receiving approximately 7.5 training hours. Non-production staff and sales personnel also attended targeted programmes of around 7.5 hours per person, while no training was arranged for production staff during the reporting period due to operational arrangements and business needs. The Group will continue to review its training plan to ensure appropriate coverage of different employee categories and to further strengthen its human capital.

LABOUR STANDARDS

The Group adheres strictly to the relevant labour laws in China during our course of business:

1. Labour law of the PRC
2. Labour Contract Law of the PRC
3. Production Safety Law of the PRC
4. Provisions on Prohibition of Child Labour
5. Law of the PRC on the Protection of Minors

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

We also firmly abide by the relevant labour standards. We have developed measures to prevent child labour and forced labour. We undertake to hire only those aged 18 or above and not to force employees to work overtime, so as to avoid child labour and forced labour. We help all employees understand the necessity of labour standards via emails and have the Human Resources Department supervise and ensure the effective implementation of labour standards. The Group strictly abides by the relevant employment laws. During the Reporting Period, there was no prosecution about violations of laws nor complaints relating to child labour and forced labour.

OPERATING PRACTICES AND SOCIAL INVESTMENT

Supply Chain Management

To provide the best products and services, we value our relations with our supply chain partners and understand the importance of promoting responsible and sustainable business practices throughout the supply chain. As such, the Group has formulated relevant working guidelines and standard contract documents to require suppliers to comply with our requirements on products and services in terms of quality, environmental protection, safety and health. We also regularly conduct a comprehensive assessment of suppliers' performance in products and services to ensure that they meet our strict standards. The assessment applies to all of our suppliers.

The Group only purchases from qualified suppliers who meet the requirements of applicable environmental and social laws and regulations in the operating regions. The Group gives priority to local suppliers when developing businesses all over the country in order to create employment opportunities for local communities and fulfil corporate social responsibility. Preference is also given to environmentally and socially responsible suppliers.

Supply Chain Management		2025	2024	Unit
Total number of suppliers		9	2	Supplier
By geographical region	China	7	2	Supplier
	Others	2	0	Supplier

Product Responsibility

We strive to offer the best products and services to our customers. Different types of engagement channels are in place to communicate with our customers and collect their feedback on our products and services. Dedicated employees in our business units are responsible for addressing feedback from our customers.

We undertake to strictly abide by national laws and regulations and industry quality standards in the course of operations and to constantly improve quality management, so as to protect the basic rights and interests of our customers. During the Reporting Period, the Group did not identify any material non-compliance with the laws and regulations related to the quality of products and services.

We have formulated the Measures for Service Quality and Monitoring, pursuant to which we not only require products to meet industry and national safety standards but also ensure that only products that meet quality and technical requirements can be delivered to our customers. In addition, the After-sales Service Policy of the Group requires the staff of our business departments to undertake after-sales work, understand customers' requirements, regularly review customers' opinions on the products or services provided, and develop measures to improve customer satisfaction.

No material non-compliance with laws and regulations regarding product and service-related health and safety, advertising, labelling and privacy matters that have a significant impact on the Group was noted in the reporting period. These laws include but not limited to the Consumer Protection Law, Advertising Law and Product Quality Law of the PRC.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Anti-corruption

The Group attaches great importance to business ethics and advocates a culture of integrity. To this end, the Group has developed specific policies and management guidelines to guard against bribery, corruption, discrimination or other unethical practices. Our employment contracts, standardised contract text and other relevant documents also clearly set out our requirements and expectations on employees, board members, suppliers and business partners. Moreover, we have established the Whistle-blowing Policy and Procedures whereby employees can inform on any business and personal misconduct of the Group's employees and business partners in a confidential manner. Once a whistleblowing report is received, we will set up a team to investigate the case and formulate corrective measures to resolve the causes.

The Group understands the importance of promoting anti-corruption thoughts to the employees and continues to prepare training materials and sessions for staff awareness.

During the year, the Group continued to strengthen its anti-corruption governance by providing dedicated integrity and anti-bribery training to both management and frontline staff. A total of 4 management personnel and Board members and 11 other employees attended one anti-corruption training session respectively, covering topics such as applicable anti-bribery laws, internal codes of conduct, reporting channels and case studies on ethical dilemmas. This training aims to enhance employees' awareness of corruption risks, reinforce a culture of integrity and ensure that all levels of staff understand their responsibilities in complying with the Group's anti-corruption policies and relevant regulatory requirements.

The Group strictly abides by the relevant employment laws. During the Reporting Period, there was no prosecution for violations of laws nor complaints relating to bribery, corruption and discrimination, including but not limited to the Criminal Law of the PRC, the Anti-Money Laundering Law of the PRC, and other national or regional laws and regulations.

Anti-Corruption	2025	2024	Unit
Number of concluded legal cases regarding corruption	0	0	Case

Community Investment

The Group recognises that our responsibility lies not only in our direct contribution to the society and economy, but also in our business operations and public welfare projects which bring impact and effects on the entire society. The Group proactively contacts community groups which share similar concepts with the Group's corporate responsibility concept, in an effort to understand the needs of the community. In order to fulfil its obligations as a responsible corporate citizen and serve society, the Group will actively participate in the activities organized by community groups in the future.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

HKEX ESG CODE CONTENT INDEX

KPIs	HKEX ESG Code Content Index	Disclosure Requirements	Sections
Governance Structure			
1	Governance Structure	Disclosure of the board's oversight of ESG issues	ESG Governance
		Board's ESG management approach and strategy, including the process to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses)	ESG Governance
		How the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses	ESG Governance
	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	About This Report
	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	About This Report
Environmental			
Aspect A1: Emissions			
A1	General Disclosure	Compliance with relevant laws and regulations that have a significant impact on the issuer; relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Emissions
	A1.1	The types of emissions and respective emissions data	Emissions
	A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions and intensity	Emissions

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Section	Description	Reference
A. Environmental		
<i>A1 Emissions</i>		
General	Compliance with relevant laws and regulations that have a significant impact on the issuer; relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Environmental Aspects
A1.1	The types of emissions and respective emissions data.	Air Emissions and GHG
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).	Air Emissions and GHG
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.	Air Emissions and GHG
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
<i>A2 Use of Resources</i>		
General	Policies on the efficient use of resources, including energy, water and other raw materials	Use of Resources
A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Use of Resources
A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Use of Resources
A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Use of Resources
A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	Use of Resources
A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Use of Resources

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Section	Description	Reference
<i>A3 Environment and Natural Resources</i>		
General	Policies on minimising the issuer's significant impacts on the environment and natural resources	Environment and Natural Resources
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Environment and Natural Resources
<i>A4 Climate Change</i>		
General	General Disclosure: Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Climate-Related Disclosures
A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	Climate-Related Disclosures
Part D – Climate-Related Disclosures		
<i>Governance</i>		
	Disclosure of the Board's oversight of climate-related risks and opportunities, and the roles of the Board and management in monitoring climate-related issues, reviewing climate-related information and overseeing progress against climate-related goals and targets	Climate – Governance
<i>Strategy</i>		
	Description of significant climate-related risks and opportunities which have impacted, and may impact, the Group's business model, strategy and financial performance over the short, medium and long term (including acute and chronic physical risks and transition risks), and how these are considered in business planning and decision-making	Climate – Strategy
<i>Risk Management</i>		
	Description of the processes for identifying, assessing and managing climate-related risks, including how such risks are integrated into the Group's overall risk management framework and regular risk review procedures	Climate – Risk Management
<i>Metrics and Targets</i>		
	Disclosure of the climate-related metrics used by the Group (including greenhouse gas emissions and other relevant environmental indicators), any climate-related targets set (such as emissions or energy-efficiency targets), and the Group's performance against these targets.	Climate – Metrics and Targets

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Section	Description	Reference
B. Social		
<i>B1 Employment</i>		
General	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.	Employment
B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Employment
B1.2	Employee turnover rate by gender, age group and geographical region.	Employment
<i>B2 Health and Safety</i>		
General	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
<i>B3 Development and Training</i>		
General	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Development and Training
B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Development and Training
B3.2	The average training hours completed per employee by gender and employee category.	Development and Training
<i>B4 Labour Standards</i>		
General	Compliance with relevant laws and regulations that have a significant impact on the issuer.	Labour Standards
B4.1	Description of measures to review employment practices to avoid child and forced labour.	Labour Standards
B4.2	Description of steps taken to eliminate such practices when discovered.	Labour Standards

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Section	Description	Reference
<i>B5 Supply Chain Management</i>		
General	Policies on managing environmental and social risks of the supply chain.	Supply Chain Management
B5.1	Number of suppliers by region	Supply Chain Management
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
<i>B6 Product Responsibility</i>		
General	Compliance with relevant laws and regulations that have a significant impact on the issuer.	Product Responsibility
B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	Product Responsibility
B6.2	Number of products and service related complaints received and how they are dealt with.	Product Responsibility
B6.3	Description of practices relating to observing and protecting intellectual property rights	Product Responsibility
B6.4	Description of quality assurance process and recall procedures.	Product Responsibility
B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored	Product Responsibility
<i>B7 Anti-corruption</i>		
General	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.	Anti-corruption
B7.3	Description of anti-corruption training provided to directors and staff.	Anti-corruption

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Section	Description	Reference
<i>B8 Community Investment</i>		
General	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, labor needs, health, culture, sport).	Community Investment
B8.2	Resources contributed (e.g. money or time) to the focus area.	Community Investment