



China Star Entertainment Limited

(Incorporated in Bermuda with limited liability)

Stock Code: 326

2021

Environmental, Social and Governance Report

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ABOUT THIS REPORT

China Star Entertainment Limited (hereinafter referred to as the “Company” or “China Star”, together with its subsidiaries, the “Group”) is delighted to present its annual Environmental, Social and Governance (“ESG”) Report (the “Report”).

This Report is prepared according to the disclosure requirements of the Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) under Appendix 27 of the Main Board Rules Governing the Listing of Securities (the “Listing Rules”) on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) and adheres to the mandatory disclosure requirements and “comply or explain” provisions in the ESG Reporting Guide.

This Report covers the Group’s operations that have material environmental, social and/or economic impacts, including its property investment and development in Macau, as well as office operations in Hong Kong and Macau. Office operations in Hong Kong have been expanded to include a showroom and a storage unit that commenced operations during the Reporting Period. Due to the discontinuance of the Group’s restaurant operations during the Reporting Period, the segment has been excluded from the reporting scope in this Report. This Report covers the period from 1 January 2021 to 31 December 2021 (the “Reporting Period”) unless otherwise specified.

The purpose of this Report is to communicate the Group’s vision, policies, initiatives and performance towards achieving a sustainable future.

REPORTING PRINCIPLES

Materiality	This Report is structured on the materiality of identified ESG issues following a stakeholder engagement and materiality assessment. The Board and management have reviewed and confirmed the materiality of such issues.
Quantitative	Key performance indicators (“KPIs”) and quantitative information from relevant Hong Kong sites and the office in Macau are disclosed in this Report. The Group is not directly involved in the construction operations of its property development and investment project in Macau, therefore we do not exert direct control over its environmental and social performance.
Balance	This Report provides an unbiased view of the Group’s performance and identifies areas of improvement.
Consistency	During the Reporting Period, three of the offices in Hong Kong were disposed of, whilst two sites including a showroom and a storage unit commenced operations. Due to the discontinuance of the Group’s restaurant operations during the Reporting Period, the reporting scope has changed from previous financial years. Changes to the methods, KPIs used, or any other relevant factors affecting a meaningful comparison are fully disclosed in this Report.

FEEDBACK

We welcome your feedback regarding this Report and any sustainability related matters. Please feel free to share your thoughts with us at mail@chinastar.com.hk. For further information concerning our corporate governance and financial performance, please refer to our 2021 Annual Report.

ABOUT CHINA STAR

The Group is principally engaged in the production and distribution of films and television drama series, as well as the provision of other film-related services including artist management services. The Group is also engaged in property development and investment.

FILM RELATED BUSINESS OPERATIONS

The Group has been involved in the film industry since its establishment in 1992. This business segment consists of the investment, production, distribution and licensing of films and television drama series, as well as the provision of other film-related services, including artist management services.

Following the outbreak of Coronavirus Disease 2019 (“COVID-19”) in early 2020, all film productions have essentially been temporarily suspended or slowed down. Hence, the Group has not produced or distributed neither any new film nor television drama series during the Reporting Period. Instead, we have prepared several story boards for television drama series with feasibility assessments and will focus on the preparation of story boards for films as well. The Group will continue to monitor the development of COVID-19 and adjust its business strategy accordingly on film-related business operations.

The film-related business operations are not covered in the reporting scope of this Report as the ESG impacts of this business segment is deemed as unmeasurable and insignificant due to its data availability and business nature.

PROPERTY DEVELOPMENT AND INVESTMENT OPERATIONS

The Group has two projects in its portfolio in Macau, namely (i) the combined site at Lot 6C, Lot 6D and Lot 6E at Zona de Aterros do Porto Exterior, named as “Tiffany House” (the “Tiffany House”) that has completed construction works and can launch for sale anytime; and (ii) Lot C7 do Plano de Urbanizacao da Baia de Praia Grande, located in the Nam van Lakes Zone at Avenida Doutor Stanley Ho (the “Property C7”) that is currently under development.

Tiffany House is located adjacent to Macao Polytechnic Institute and next to Golden Lotus Square, and is a couple of blocks away from Macau Fisherman’s Wharf and Sands Casino. Tiffany House is a residential and commercial complex that occupies two towers and provides residential units from studio flats to four-bedroom apartments, as well as special units, car parks and motorcycle parks. A prestigious clubhouse has been constructed that offers a diverse range of facilities and the podium provides retail space to become a major shopping arcade in the neighbourhood. Construction works for Tiffany House began in June 2017, and an occupation permit was obtained in December 2019. The residential units are now ready for residency and will go through the sales process in due course.

With a site area of 4,669 square metres, Property C7 is intended to be developed for residential and parking purposes. The Group has compiled a development plan for submission to the Land, Public Works and Transport Bureau of Macau (“DSSOPT”) for approval and is awaiting a response from DSSOPT. The development of Property C7 is expected to start after the development of Tiffany House.

In 2021, the Group finalised the acquisition to purchase a property that comprises of a luxury residential apartment with two car parking spaces, located in a prime luxury residential area in Taipei, Taiwan (the “Taiwan Property”). The Taiwan Property is held as an investment property for long term capital growth purpose. The Taiwan Property is going for rental purpose and is expected to generate stable rental income.

SUSTAINABILITY AT CHINA STAR

The entertainment industry is beginning to make an effort to migrate towards more sustainable practices, while the property development industry has historically put safety and quality at the forefront of sustainability issues. At China Star, we endeavour to pursue sustainability throughout operations and aim to apply sustainable practices where possible to address the short and long-term challenges or risks of navigating in an increasingly socially responsible world.

This year, we continue to strengthen our ESG governance and strategy by adopting a variety of approaches, including conducting a gap analysis on ESG performances, setting environmental mitigation targets, and undertaking an external materiality assessment. Through these approaches, we actively identify areas for improvement and better position ourselves in the journey of sustainability.

The Group remains committed to creating value for all stakeholders that is sustainable and conscious of its environmental and social impact.

SUSTAINABILITY GOVERNANCE

In order to effectively and efficiently achieve our strategic sustainability objectives, robust sustainability governance is required to be embedded in the Group's corporate management processes.

The Group has competent risk assessment procedures in place, where weaknesses are identified and addressed through implementing control measures to manage, mitigate or prevent potential risks that include ESG risks. Moving forward, we will evaluate the findings and recommendations from internal assessments to enhance our ESG risk management capabilities.

The Board assumes the responsibility of managing the Group's material ESG issues and overall direction towards sustainability. The Board ensures that the Group's operations are aligned with its ESG focus, which is sustained through rigorous reviewing and monitoring procedures as well as strategic decision-making processes.

SUSTAINABILITY STRATEGY

We have developed an exhaustive sustainability strategy to ensure sustainability is embedded into the core of our business that also acts as a model to enable us to shape our procedures and processes in a responsible manner. The strategy has been reviewed and confirmed by the Board during the Board meeting, which took place on 30 March 2022.

The Group acknowledges the importance of aligning its sustainability strategy to the United Nations ("UN") Sustainable Development Goals ("SDGs"). Upon careful consideration of our operations and ESG impact, we have determined five SDGs that we believe are most relevant to our sustainable development agenda. These five SDGs have been fully incorporated into the four focus areas of our sustainability strategy, namely Governance, Operations, People and Environment.

Governance

- Operate under high standards of governance, transparency and integrity.
- Respect and safeguard our customers.



Operations

- Enhance service strength to continuously improve quality assurance.
- Collaborate with our supply chain partners in improving sustainability performance.



People

- Promote a safe and healthy work environment and culture.
- Uphold the principles of fairness and equality in employment.
- Care for and provide professional staff training in assisting their career development.
- Support causes and initiatives that create positive impact and promote social harmony.



Environment

- Evaluate our emissions and resource usage periodically.
- Explore opportunities to improve environmental performances.
- Promote awareness towards environmental protection.



STAKEHOLDER ENGAGEMENT

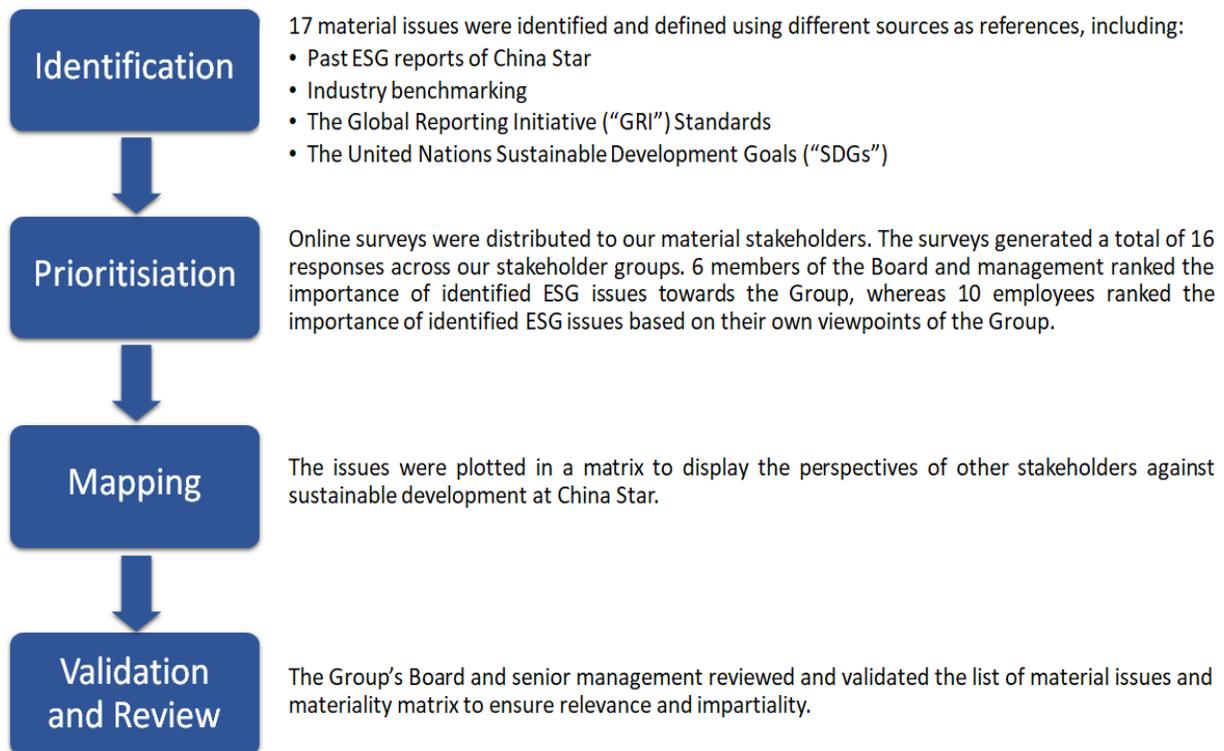
We strive to regularly communicate and engage with our stakeholders to build close relationships. Through these communication channels, we aim to understand their priorities, expectations and perspectives regarding sustainability issues in order to achieve the Group's sustainable development objectives.

Key Stakeholders	Key Engagement Channels
Shareholders/Investors	Annual and Interim Reports
Employees	General Meetings
Customers	Announcements and Circulars
Suppliers	Performance Appraisals
Financial Institutions	Notice Boards
Regulatory Bodies	Regulatory Checks
	Correspondences
	Internal Announcements
	General Customer Service Communications
	Site Visits

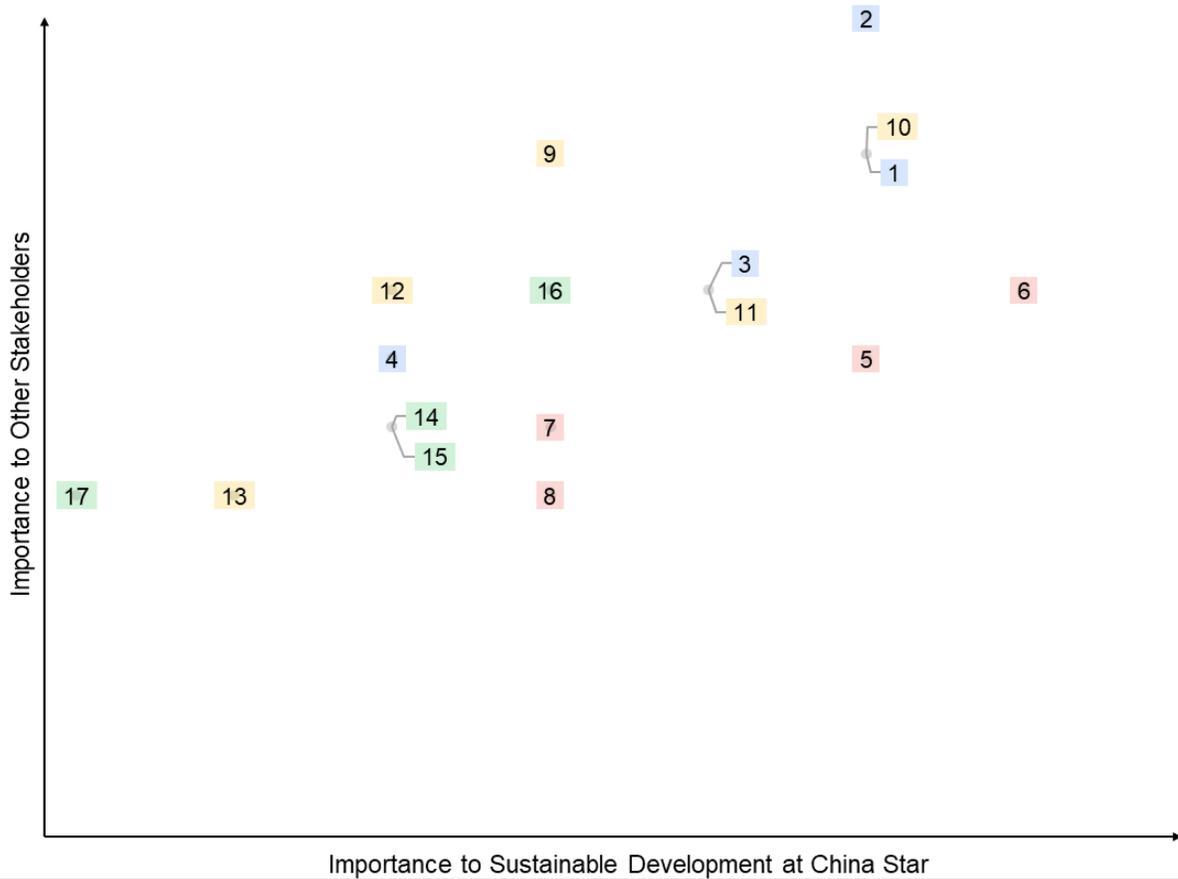
MATERIALITY ASSESSMENT

As part of our ongoing engagement with our stakeholders, we continue to conduct a materiality assessment aimed at better understanding our stakeholders' views and expectations towards the Group. During the Reporting Period, China Star commissioned an independent sustainability consultancy to conduct a stakeholder engagement exercise. A survey was distributed to stakeholder groups that have a significant influence on the Group's operations. Our material stakeholders were identified as the following: the Board of Directors, management, and employees. The findings enable us to determine the most material issues that are of concern to our stakeholders and facilitate the Group's strategic decision-making.

The materiality assessment was conducted using the following approach:



The materiality matrix below represents the relative importance of each ESG issue towards the sustainable development of the Group and towards our stakeholders.



Governance	Operations	People	Environment
2. Information Privacy and Protection	6. Property Quality Assurance	10. Employee Engagement	16. Resource Management
1. Anti-Corruption	5. Service Quality and Customer Feedback	9. Employee Attraction and Retention	14. Emissions Management
3. Labour Standards	7. Supply Chain Management	11. Occupational Health and Safety (Office and Site)	15. Waste Management
4. Marketing Responsibility	8. Environmental and Social Inclusion in Building Design	12. Training and Development	17. Climate Change
		13. Community Relationship	

In the materiality assessment, an average score was derived from the survey results of all stakeholders for each ESG issue and for each aspect. The table above displays these material issues ranked in order of importance. According to the results of the materiality assessment, the report structure shall follow the following aspects: Governance, Operations, People and Environment.

GOVERNANCE



The Group has developed and implemented a robust governance system that lays out its approach towards managing foreseeable ESG risks and the interests of stakeholders whilst pursuing organisational objectives. Adopting a strong governance system allows us to effectively monitor our performance and influences our culture to ensure that the Group’s business ethics are rigorously upheld and maintained. The processes and controls in place, including privacy and intellectual property rights protection, anti-corruption and labour standards enable accountability across all levels within our operations, and compliance with local laws and regulations. For further information regarding relevant laws and regulations, please refer to the “Laws and Regulations Compliance” section.

INFORMATION PRIVACY AND INTELLECTUAL PROPERTY RIGHTS

We concentrate our best efforts on securing all internally received and stored data on our systems to safeguard the interests of all relevant parties. All data is treated as strictly private and confidential, and only appointed personnel have authorisation rights to access such data.

Each employee is provided with a copy of the Staff Handbook that includes the Code of Conduct, which outlines the requirements of the Group with regard to data handling and management. The Administration Department is responsible for monitoring the policies in the Staff Handbook. Our guidelines state that all personnel are forbidden to disclose any confidential information to any parties without the written authorisation of the Group during their employment and for a period of two years after leaving the Group, or use such information to further personal interest. In addition, our policies specify that confidential documents of personnel cannot be duplicated and are generally not loaned out. If appointed personnel need to extract files, we require all extractions to be recorded every time, where the files should be sealed before leaving and returned in its entirety. Directors and designated staff who can access confidential data must strictly comply with the insider dealing regime under the Securities and Futures Ordinance (Cap. 571 of the Laws of Hong Kong) and the Model Code for Securities Transactions by Directors of Listed Issuers under Appendix 10 of the Listing Rules of the Stock Exchange. Failure to comply with these regulations may lead to disciplinary action, including but not limited to summary dismissal.

We also pay attention to protecting intellectual property (“IP”) rights, including patents, trademarks, service marks, registered designs, trade and business names, copyrights, rights in designs and inventions, and other proprietary rights, whether registered or unregistered. To uphold our integrity, we obtain authorisation and all necessary licensing agreements, and adhere to all applicable terms of use prior to utilisation of any properties. China Star educates and reminds employees of the importance of observing and protecting IP rights of all parties in the terms and conditions of the employment letter. During the Reporting Period, there were no cases of non-compliance recorded regarding IP infringement or personal data breaches.

ANTI-CORRUPTION

Maintaining good business and moral ethics is reflected in our daily operations. Our Code of Conduct, which is outlined in the Staff Handbook, lays out our foundations towards malpractice. We do not tolerate any form of bribery, corruption and extortion within our Group’s operations. Soliciting or accepting advantages that may lead to bias or impropriety is strictly prohibited under any circumstances. Conflict of interests should also be avoided and reported to management where necessary. Any personnel found to be in breach of the Group’s rules will be subject to disciplinary action including termination of employment and may be prosecuted under the Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong).

Employees are reminded and encouraged to report improper conduct without fear of retribution. During the Reporting Period, we formulated a whistle-blowing policy that communicates our procedures on handling concerns of any wrongdoings committed by our employees. Staff can confidentially report any signs of misconduct directly to the Audit Committee Chairman via writing or e-mail. The Audit Committee Chairman or a nominated staff member will respond to the complainant stating whether an investigation will take place along with corresponding details. The matter may also be referred to the authorities for follow-up action. During the Reporting Period, the Group was not aware of any non-compliance with relevant laws and regulations relating to bribery, extortion, fraud and money laundering.

In 2021, China Star organised an in-person anti-corruption training seminar conducted by ICAC personnel at our Hong Kong office, where 11 directors, management personnel and general staff at our Hong Kong office participated in the session. The training seminar provided our employees with a general overview and understanding of corrupt practices likely to be encountered in our industry, how to prevent corruption in the workplace and measures to handle any incidents of malpractice.



LABOUR STANDARDS

China Star adopts a zero-tolerance approach to any illegal forms of employment, including child labour, forced labour and underage workers. To ensure that our strict standards are upheld and employment is lawful, China Star conducts rigorous background checks and identity verification on all job applicants against their provided documents during the recruitment process. In particular, our Macau office pays special attention to the age and type of identification card held by the applicants to ensure compliance with the regulations of the labour laws of Macau. In addition, we require our subcontractors to obtain working permits for all foreign on-site workers for Tiffany House. If fraudulent information or identities are discovered, recruitment or employment with the Group will be immediately terminated. During the Reporting Period, the Group was not aware of any incidents relating to labour disputes, or any non-compliance with relevant laws and regulations relating to preventing child and forced labour.

OPERATIONS



The Group is determined to deliver service with high standards and excellent quality whilst efficiently managing customer feedback. We rigorously conduct quality assurance throughout our operations, work closely with all suppliers across our supply chain to ensure that they act responsibly according to our defined policies and practices, and strive to incorporate sustainable factors throughout the construction process.

PROPERTY QUALITY ASSURANCE

We have robust quality control procedures in place to ensure that the highest quality standards are achieved and maintained, as well as to avoid the likelihood of defects. With regard to the Group's property development and investment operations, we undertake stringent quality inspections, and actively engage with our customers to maintain high levels of customer satisfaction.

For Tiffany House, site inspections are regularly carried out by consultants, the project management team and property management team to ensure that compliance regulations are met and risks are mitigated. The Quality Assurance Team and Work Safety Team engaged in meetings on a weekly basis to evaluate the work progress, safety, quality and environmental conditions of the construction project. Both teams are also in charge of monitoring the schedule, quality and budget throughout the project on a monthly basis during the construction period. After construction, our Property Management Team has the responsibility to oversee safety, maintenance and the environmental conditions of Tiffany House.

SERVICE QUALITY AND CUSTOMER FEEDBACK

The Group places great emphasis on building and maintaining long-term, durable relationships with its customers. We are determined to strengthen our customer service by delivering superior service quality to our users, where we strive to achieve the fastest response times and highest customer satisfaction levels.

We actively manage and solve customer complaints in a timely manner, where effective guidelines have been developed for all employees to follow. We ensure to gather all relevant information, discuss ideas to solve problems and improve our services to meet the expectations of our customers. China Star continues to operate a dedicated e-mail account to receive customer complaints, where each concern is addressed effectively and efficiently by the financial controller.

SUPPLY CHAIN MANAGEMENT

China Star is committed to building harmonious and mutually respectful relationships with all its partners across the supply chain. We emphasise mutual benefits and openly communicate and interact with our suppliers to ensure that our procurement standards are well understood and to address issues in a collaborative manner.

The Group places great importance on partnering with suppliers that continuously demonstrate strong performance. Suppliers must meet our selection criteria, which includes security, safety, cost, quality, delivery and reliability. We will then enter into agreements with qualified suppliers to ensure that the provided services and products reach and maintain our high standards within our budgeted costs.

For Tiffany House, our supply chain partners include surveyors, designers, architects, consultants, contractors and subcontractors who provide materials such as concrete, hanger walls, bearing walls, sanitary wares and so on. To engage with our suppliers, we arrange weekly meetings and a site walk with the contractor, as well as attending the site with the contractor and consultants to solve any imminent issues on-site. The duties of our suppliers are listed below:

Supplier	Duties
Surveyors	<ul style="list-style-type: none"> ● Provide services in quantity surveying and building cost planning. ● Advise on preliminary building cost, contracting, tendering and valuation.
Designers	<ul style="list-style-type: none"> ● Assist in designing interior elements, such as space planning, style design and materials selection whilst adding aesthetic value within their specialisms.
Architects	<ul style="list-style-type: none"> ● Create detailed drawings of the structure, ensure the building meets the building codes, and undertake project planning.
Consultants	<ul style="list-style-type: none"> ● Provide concept and schematic design, construction documentations and oversee tender and construction works within their fields.
Main contractor and subcontractors	<ul style="list-style-type: none"> ● Carry out, supervise and complete the main contract works and subcontract assigned works.

We have formulated procurement procedures and guidelines for the tendering process based on the principle of fairness:

Applicable to New Suppliers:

- Conduct research and assessment amongst all new tenders prior to the commencement of the tendering process.
- Evaluate companies based on records regarding their work quality, product knowledge as well as reputation in timeliness, customer service and safety.
- Ensure suppliers are aware of the requirement as set out in the Tender Documents before they submit the technical information, programs, drawings and preliminary samples during the tender assessment stage.
- Obtain three quotations for comparison in Hong Kong operations and two quotations for comparison in Tiffany House.
- Submit assessment report with reasons for recommendation and approve by designated management personnel.

Applicable to Existing Suppliers:

- Conduct regular assessment and performance review to closely monitor their work progress and overall ESG performance, including environmental and health and safety aspects.
- Ensure the quality of work is executed with consistency, as well as in compliance with relevant local laws and regulations.

ENVIRONMENTAL AND SOCIAL INCLUSION IN BUILDING DESIGN

The Group understands that the property development industry has untapped potential to incorporate sustainable factors in the design stage. We are mindful of the environmental and social impacts of our operations, and aim to integrate sustainable alternatives as well as social elements when possible.

Throughout the project planning and design stages, we closely liaised with the Environmental Protection Bureau of Macau and other relevant government departments. We made significant efforts to minimise potential environmental impacts, including air quality, noise, water quality, waste, ecology landscape and visual impact during construction. During the Reporting Period, the Group has implemented various sustainable features into the designs of units in Tiffany House. These environmentally-friendly aspects will markedly have fewer polluting factors and improve the physical and mental health of all residents, as well as preserve surrounding ecosystems. The sustainable design elements and their corresponding impact can be found in the table below:

Scope	Feature and Impact
Centralised air-conditioning	<ul style="list-style-type: none"> ● A centralised air-conditioning system with water cooled chillers is installed, which is more energy-efficient and free from toxic chemicals, as well as possessing a longer lifespan.
Double-paned windows	<ul style="list-style-type: none"> ● Glass windows that are double-paned and with low-e coating are installed. They effectively block heat radiation and heat transfer.
LED lighting system	<ul style="list-style-type: none"> ● LED lighting systems are used, which do not contain toxic chemicals, have a longer lifespan and are more energy-efficient.
Floodgates	<ul style="list-style-type: none"> ● Floodgates have been installed, which reduces water contamination and water pollution.

We have created a prestigious clubhouse in Tiffany House that is for residential use, with a wide range of facilities to enable social interaction, including a garden, children’s playhouse, gym room, swimming pool and private restaurants which can host different orientation activities, such as cooking classes, yoga classes and dining events.

PEOPLE



Our people are the lifeblood of our business and are our most valuable asset. The Group is focussed on maintaining the welfare and satisfaction of its employees, as well as enhancing their knowledge and skillset to instil a culture that promotes continuous development. We aspire to provide a supportive working environment that prioritises health and safety, and fosters learning through technical and general training courses to safeguard the interests of our people. Additionally, the Group places great emphasis on building strong relationships with the communities that we operate in, and have proactively pursued strategies to promote community cohesion.

EMPLOYEE ENGAGEMENT, ATTRACTION AND RETENTION

The Group utilises its utmost efforts to engage with employees to achieve and maintain high levels of satisfaction, as well as continuously pursuing improvement initiatives to attract and retain its top talent.

Our Staff Handbook covers all employment-related policies that are in strict compliance with the Employment Ordinance (Cap. 57 of the Laws of Hong Kong), and lays out our approach to fostering an inclusive, merit-based and safe workplace. We have formulated an Equal Employment Opportunities policy that reinforces our dedication to providing equal opportunities and a healthy working environment for all candidates and employees regardless of their sex, nationality, marital status, disability and religious belief. Our recruitment, selection and internal promotion procedures are solely based on expertise, experience and performance. Any form of bias, discrimination or harassment is unlawful under the Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong) and will not be tolerated. Employees who are found to be engaging in sexual harassment conduct will be disciplined in accordance with our guidelines. At our Macau office, employees must comply with Article 69 of the Labour Relations Law (Law No. 7/2008), where dismissal would be used as a last resort should violations occur.

All our employees are provided with a competitive remuneration package, including a basic salary, a discretionary year-end bonus, medical, compensation and life insurance, housing allowances, meal allowances as well as contributions to provident funds. They are also entitled to statutory public holidays and various leave benefits, including annual, sick, marriage, maternity, paternity, condolatory and jury service. A share option scheme is in place, where share options are awarded to certain employees based on the assessment of individual performance.

We have a performance appraisal system in place that is conducted annually or biannually for first year recruits by the department head or supervisor. This mechanism aims to monitor the progress of employees and acknowledge good performance. During the performance appraisal, the manager focusses on objectively evaluating the performance of employees, understanding their needs and goals, and motivating them to unlock and fulfil their potential within the Group. Employees are also encouraged to undergo self-evaluation and create future action plans for self-development. Once this has concluded, employees are assigned an overall performance rating, which is reviewed by the Administration Department. Adjustments including salary increments, promotions and terminations will then be implemented subject to a formal written approval from the directors.

A counselling service has been set up to support the well-being of employees. Employees can contact their department head or supervisor to seek guidance on job-related problems, or take their concerns up to the top management if a satisfactory solution has not been found. We also have a grievance system where employees can confidentially lodge complaints, questions or suggestions in writing to the Group. The Administration Department will provide feedback on the matter to the employee accordingly.

In 2021, China Star arranged a birthday party for the company director, where all staff members participated in the celebratory event. Our employees took this opportunity to wind down and converse with fellow colleagues.

OCCUPATIONAL HEALTH AND SAFETY

The health and safety of our employees is integral to China Star's operations. Health and safety protocols are set out in the Staff Handbook to ensure that our working environments are secure, safe and healthy.

For our property development and investment operations, we strictly comply with the Regulation of Hygiene and Work Safety of Civil Construction (Decree No. 44/91/M). All subcontracted on-site workers for Tiffany House have completed the "Training for Occupational Safety and Health" course and obtained a Construction Safety Card issued by the Labour Affairs Bureau in Macau. The qualification ensures that all on-site workers possess the required health and safety knowledge at construction sites. They are also expected to observe and follow the technical procedures detailed in relevant laws and regulations when working on-site. Our subcontractors are required to maintain safety at the machinery plant, gondola and confined spaces on a regular basis, as well as ensure vibration protection risk controls are implemented.

At our Macau office, we have formulated health and safety regulations that state employees must report to their department head if a work injury occurs. The regulations also specify instructions that all employees should follow if there are workplace injuries or occupational hazards, including fire hazards, and alternative work arrangements are noted in the event of typhoons and extreme precipitation. First aid kits are placed in an easily accessible location in the office, and the first aid guidebook is stored inside the box to enable prompt treatment of any injuries. Additionally, we conducted regular fire drills and placed fire safety signs around the workplace.

The unprecedented COVID-19 pandemic has undoubtedly impacted our business operations. As a result, the Group took swift measures to safeguard the health and safety of its employees. During the Reporting Period, we distributed 15,000 millilitres of hand sanitisers and 300 litres of bleach to all employees at our offices for their personal safety. At our Macau office, staff are required to show their health code and take their temperature upon arrival to the office. Notices to all employees at our offices were circulated to enhance their hygiene awareness, and we implemented a set of requirements that employees should practise:



COVID-19 Requirements Communicated to Employees:

- Wear a mask at all times.
- Maintain indoor air circulation.
- Minimise unnecessary social gatherings and avoid visiting crowded places.
- Perform thorough disinfection procedures every two weeks, including areas such as lift lobbies, door handles and carpets.
- If employees experience any physical discomfort, they need to seek medical advice promptly and rest at home.
- Perform hand hygiene frequently and properly, especially before touching eyes, nose and mouth.

In 2022, due to the serious COVID-19 outbreak in Hong Kong, we circulated notices informing employees of social distancing and work-from-home measures to prioritise their safety, as well as requiring employees to conduct rapid antigen testing at the office as a precautionary measure. All department heads created a group on social media to share updates with staff members on COVID-19 matters in relation to the Company and office building.

There were no cases of work-related fatalities and injuries recorded in the past three years, including this Reporting Period.

TRAINING AND DEVELOPMENT

The Group places high importance with regard to nurturing and training its workforce in order to develop their professional capabilities. We proactively support employees in obtaining skills and knowledge to enhance their growth and career prospects.

To help employees remain competitive, training arrangements are managed and coordinated by management level staff, where every department head and the administration manager will consider if relevant knowledge needs to be obtained or updated according to the requirements of each department.

All new employees are provided with orientation training during the probation period. During the training, the Administration Department will share information regarding the Group's history, company philosophies, objectives, policies, rules/regulations and benefit programmes. The department head or supervisor will explain in-depth the employee's specific role in the department and corresponding responsibilities. After orientation training has been completed, we envision new employees to become more comfortable in the working environment and gain a greater understanding of the Company's daily operations and structure.

During the Reporting Period, 24 employees across the Group completed 319.5 hours of training on topics including property management, cleaning operations management, corporate governance as well as accounting and finance amongst others.

COMMUNITY RELATIONSHIP

The Group is passionate about contributing to and developing local communities whilst striving to build close relationships with different community groups through investing in engagement initiatives that improve the well-being and sustainability of our society.

The film industry has been adversely affected by the ongoing COVID-19 pandemic and continues to be in hardship. The Group believes that especially since it is a pioneer of the film industry, it has a moral obligation to lend a helping hand to struggling companies and film workers in the industry. To this end, the Group has joined 9 other major film companies to produce the film "All U Need is Love" as a benefit effort to finance struggling companies in the film industry and those film workers without income during the COVID-19 pandemic. During the Reporting Period, the Group contributed a total of approximately HK\$3,000,000 for financing the production of this film in Hong Kong. The film was released by the Hong Kong Performing Artistes Guild and the Federation of Hong Kong Filmmakers on 22 April 2021.

On the other hand, donating redundant equipment and promoting reuse is a practice that the Group has been engaged in for several years. We have continued to collaborate with Caritas Computer Workshop, which is a social enterprise that donates electronic devices to disadvantaged people or non-profit organisations and responsibly disposes electronic waste. In 2021, the Group donated 16 LCD monitors to the social enterprise, where its equipment will provide impoverished communities with greater access to computing resources. We aim to donate more of our surplus resources to champion meaningful social causes to play our role in tackling important local issues.

ENVIRONMENT



The state of our environment will continue to be one of the greatest concerns to humanity that is undoubtedly impacted by our operations. China Star realises that it needs to play its role in tackling pertinent environmental challenges and adopts a mindful approach towards waste and natural resources consumption as well as emissions management to help combat the pressing issue of climate change.

The Group acknowledges that sustainability is inherently linked to long-term business growth and stability, and thus is committed to creating positive impacts to our environment whilst influencing others to protect our planet. To this end, we formulated a set of environmental targets in 2021 to align our efforts and focus on the aspects where we can collectively as a Group deliver the biggest contributions. Water consumption targets are excluded as this is considered as immaterial to our operations. We aim to expand our approach to include waste reduction targets in the future.

Aspect	Scope	Targets
Emissions	Hong Kong Offices	<ul style="list-style-type: none"> By 2026, reduce absolute greenhouse gas emissions (Scope 1 - 3) by 10%, compared to a FY19 baseline. By 2026, reduce greenhouse gas emissions (Scope 1 - 3) intensity (tCO₂e / FTE) by 10%, compared to a FY19 baseline.
Energy	Hong Kong Offices	<ul style="list-style-type: none"> By 2026, reduce absolute energy usage by 3%, compared to a FY19 baseline. By 2024, participate in energy-saving and emission-reduction activities at least once a year to promote employees' environmental awareness (such as the "Earth Hour" initiative). By 2024, at least 50% of newly purchased electrical appliances in the office should carry energy-saving labels.
	Macau Offices	<ul style="list-style-type: none"> By 2026, reduce electricity usage intensity (kWh / FTE) by 72%, compared to a FY18 baseline. By 2026, reduce energy usage intensity (MJ / FTE) by 72%, compared to a FY18 baseline.

RESOURCE MANAGEMENT

We aim to preserve our earth's finite natural resources through executing measures to prudently manage our consumption of energy, water and materials, as well as regularly evaluating the consumption pattern of our employees. The Group has not encountered any difficulties relating to sourcing water that is fit for purpose.

To minimise our environmental footprint and conserve natural resources, we have implemented and followed a green procurement policy at our offices, which instructs employees to purchase refillable ball pens and share electronic documents to reduce printing and faxing. The Group actively procures FSC-certified paper and sources office furniture and equipment that is durable. We have also created a set of energy saving measures for all personnel to follow:

Energy Saving Measures

- Switching off all electronic appliances, including air-conditioning systems, computers, printing and fax machines when not in use.
- Maintaining the ventilation system on a regular basis to ensure indoor air quality.
- Assigning staff to turn off lights when not in use or after office hours.
- Adopting refrigerating appliances and servers with energy labels.
- Activating energy-saving mode in the water dispensers.

The table below displays our electricity and water usage during the Reporting Period for our sites in Hong Kong and office in Macau:

Scope	Unit	Hong Kong Sites	Macau Office
Electricity Usage	kWh	83,809.06	21,083.10
Water Usage	m ³	5.98	N/A

EMISSIONS MANAGEMENT

China Star is conscious of the environmental impacts of its operations and expends great efforts in mitigating and managing its emissions. We aim to proactively monitor the impacts of this facet to ensure that sufficient controls are in place to limit the scope of our future emissions.

For our property development and investment operations in Macau, we require our Tiffany House subcontractors to strictly comply with all local laws and regulations concerning the controlling of air pollutant emissions, including the Environmental Law (Law No. 2/91/M). Dust control measures and proper maintenance of equipment are carried out at the operation site, where an external cleaning company has been employed to clean and remove ventilation dust on a regular basis. In order to control and minimise noise emissions generated by our equipment, we have adopted the following procedures to adhere to local laws and regulations:

Noise Control Procedures

- All modification, maintenance and repair work that generate disturbing noise will only be conducted during periods from 9AM to 7PM on Mondays to Saturdays, and will not be conducted on Sundays and Public Holidays.
- For all civil works that require the use of mobile or fixed mechanical equipment, a minimum of a 200-metre distance is maintained from residential buildings.

To enable us to measure and better manage the Group’s greenhouse gas (“GHG”) emissions, we commissioned an independent sustainability consultancy to evaluate our GHG emissions. The quantification methodologies references both local and international guidelines, including the “Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong” published by the Environmental Protection Department and the Electrical and Mechanical Services Department, and the “Greenhouse Gas Protocol” developed by the World Resources Institute and World Business Council for Sustainable Development. The latest emission factors used for calculations are provided by relevant power companies. During the Reporting Period, GHG emissions mainly derived from the combustion of fuels for vehicle transportation and generation of purchased electricity, which is shown in the table below:

Scope	Unit	Hong Kong Sites	Macau Office
Scope 1 Direct Emissions and Removals	Tonnes of CO ₂ e	11.22	N/A
Scope 2 Energy Indirect Emissions	Tonnes of CO ₂ e	51.60	17.29
Total GHG Emissions (Scope 1-2)	Tonnes of CO ₂ e	62.82	17.29

WASTE MANAGEMENT

Proper waste reduction and management is an indispensable part of our operations. The Group acknowledges that excessive landfill waste is detrimental to the environment and aims to dispose of its waste in a socially responsible manner. We comply with all relevant local laws and regulations relating to waste.

In Tiffany House, the contractor is responsible for the disposal of construction waste and debris to landfills. We also strictly prohibit our subcontractors from leaving any waste in public spaces. The Group has provided three types of recycling bins for the recycling of waste paper, glass and plastics for Tiffany House residents to promote good recycling habits and a culture of proper waste disposal.

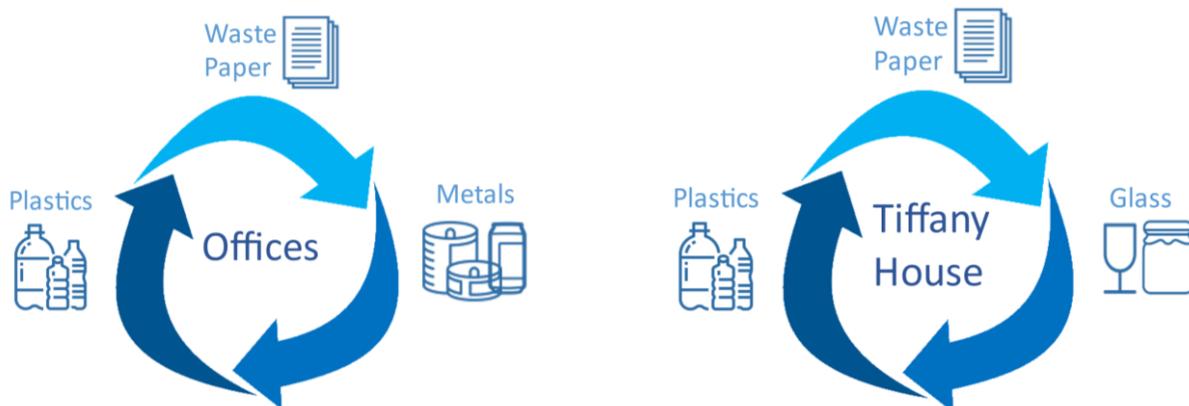
At our Macau office, we test all redundant IT-related equipment, including PCs and printers, where the equipment will be collected and stored in a specific area ready for disposal. We consult the Municipal Affairs Bureau (IAM) of the Macau government for scheduling recycling collections, where a disposal form and an exit form will be issued before the equipment is collected from our office and taken away for recycling.

At our offices, we have implemented several measures to reduce our paper consumption and resource usage:

Waste Reduction Practices

- Digitising internal communication channels to replace the use of paper-based communication.
- Using double-sided paper in printing for internal usage to reduce paper consumption.
- Purchasing new stationery, office furniture and electronic appliances only when necessary.

We also encourage all our employees to become accustomed to separating their waste for recycling through actively using waste sorting initiatives in the office buildings. Our employees have put this into practice by choosing to wash their disposable takeaway containers and discarding them in the recycling bins located at the office lobby. The waste is then collected by a licensed third party for further handling, recycling and disposal. Our office waste is sorted and separated into waste paper, plastics and metals.



During the Reporting Period, hazardous waste generated at our offices include 7 ink cartridges and 16 monitors that were all responsibly disposed of. At our Hong Kong office, non-hazardous waste consisted of paper waste and coffee packs. The majority of the non-hazardous waste was recycled, where unrecyclable waste was either incinerated or sent to landfill.

CLIMATE CHANGE

Climate change is and continues to be an unparalleled challenge for mankind. The acceleration and unpredictability of climate change in recent years has been driven by human activities. The risks, impact and financial implications of climate change to China Star cannot be underestimated and requires our prudent business planning to effectively safeguard against these potential occurrences and mitigate the corresponding adverse effects on our daily operations.

During the Reporting Period, the Group has conducted a preliminary climate-related risk assessment with reference to the recommendations published by the Task Force on Climate-Related Financial Disclosures (TCFD). We identified 9 climate-related physical and transition risks, and we determined the likelihood and severity of each risk along with corresponding mitigation measures to manage these risks. The outcome of the preliminary assessment indicates that all risks were deemed by the Group to have a low risk level and hence, a low impact on our operations.

LAWS AND REGULATIONS COMPLIANCE

Compliance with relevant local laws and regulations is the Group's greatest concern. Thus, we pay special attention to ensuring that our policies and procedures align with legal requirements, and our operations across the Group are in strict compliance with applicable legislation of relevant jurisdictions. During the Reporting Period, the Group recorded violations with regard to two laws that govern Macau, namely General Regulations Governing Public Places (Administrative Regulation Ordinance No. 28/2004) and condominium management commercial activity law (Law No. 12/2017). To prevent a similar incident from occurring in the future and enhance our monitoring system, we will frequently review the laws concerned and consult relevant government bodies to reinforce regulatory compliance.

The following table lists out all relevant laws and regulations that have a relevant impact on the Group's operations in Hong Kong and Macau during the Reporting Period:

Governance

Applicable in Hong Kong:

- Employment of Children Regulations (Cap. 57B of the Laws of Hong Kong)
- Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong)
- Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong)
- Securities and Futures Ordinance (Cap. 571 of the Laws of Hong Kong)

Applicable in Macau:

- Anti-Money Laundering Law (Law No. 2/2006, amended by Law No. 3/2017)
- Personal Data Protection Act (Law No. 8/2005)
- Prevention and Suppression of Bribery in the Private Sector (Law No. 19/2009)
- Regulation on Prohibition of Illegal Work (Administrative Regulation No. 17/2004, partially repealed by Law No. 21/2009)

Operations

Applicable in Macau:

- Urban Planning Law (Law No. 12/2013)
- Condominium management commercial activity law (Law No. 12/2017)

People

Applicable in Hong Kong:

- Employment Ordinance (Cap. 57 of the Laws of Hong Kong)
- Employment of Young Persons (Industry) Regulations (Cap. 57C of the Laws of Hong Kong)
- Factories and Industrial Undertakings Ordinance (Cap. 59 of the Laws of Hong Kong)
- Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong)
- Hong Kong Bill of Rights Ordinance (Cap. 383 of the Laws of Hong Kong)
- Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong)
- Mandatory Provident Fund Schemes Ordinance (Cap. 485 of the Laws of Hong Kong)
- Disability Discrimination Ordinance (Cap. 487 of the Laws of Hong Kong)
- Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong)
- Minimum Wage Ordinance (Cap. 608 of the Laws of Hong Kong)

Applicable in Macau:

- Social Security System (Law No. 4/2010, amended by Law No. 6/2018)
- Labour Relations Law (Law No. 7/2008, amended by Law No. 8/2020)
- Law for the Employment of Non-resident Workers (Law No. 21/2009)
- Fire Safety Regulation (Decree No. 24/95/M)
- General Regulation of Working Safety and Hygiene of Office, Service and Commercial Establishment (Decree No. 37/89/M, corrected by Decree Law No. 40/89/M)
- Legal Regime of Compensation of Damages Caused by Industrial Accidents and Occupational Diseases (Decree No. 40/95/M, partially repealed by Law No. 6/2015)
- Regulation of Hygiene and Work Safety of Civil Construction (Decree No. 44/91/M)
- General Construction Works Regulation (Decree No. 79/85/M)

Environment

Applicable in Hong Kong:

- Air Pollution Control Ordinance (Cap. 311 of the Laws of Hong Kong)
- Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong)
- Water Pollution Control Ordinance (Cap. 358 of the Laws of Hong Kong)
- Noise Control Ordinance (Cap. 400 of the Laws of Hong Kong)
- Hazardous Chemicals Control Ordinance (Cap. 595 of the Laws of Hong Kong)
- Product Eco-responsibility Ordinance (Cap. 603 of the Laws of Hong Kong)

Applicable in Macau:

- Environmental Law (Law No. 2/91/M)
- General Regulations Governing Public Places (Administrative Regulation No. 28/2004)
- Legal Regime of Noise at Work (Decree No. 34/93/M)
- Prevention and Control of Environmental Noise (Law No. 8/2014)

PERFORMANCE DATA SUMMARY

Key Performance Indicators (KPIs)	Unit	Hong Kong Sites	Macau Office
Environmental¹			
GHG Emissions (Scope 1)	tCO ₂ e	11.22	N/A
GHG Emissions (Scope 2)	tCO ₂ e	51.60	17.29
Total GHG Emissions (Scope 1-2)	tCO ₂ e	62.82	17.29
GHG Emissions Intensity by Revenue	tCO ₂ e / HK\$'000	0.02	
GHG Emissions Intensity by Area	tCO ₂ e / m ²	0.01	0.10
Petroleum Usage	Litre	4,216.40	N/A
Electricity Usage	kWh	83,809.06	21,083.10
Total Energy Usage	MJ	443,299.32	75,899.15
Energy Usage Intensity by Revenue	MJ / HK\$'000	139.68	
Energy Usage Intensity by Area	MJ / m ²	47.44	421.66
Water Usage	m ³	5.98	N/A
Water Usage Intensity by Area	m ³ / m ²	0.00 ²	N/A
Social			
Total Workforce	Person(s)	41	25
Workforce by Gender			
Male	Person(s)	15	14
Female	Person(s)	26	11

¹ All figures have been rounded to 2 decimal places, unless otherwise specified.

² Limited to sites where the Group is financially responsible for water usage.

Key Performance Indicators (KPIs)	Unit	Hong Kong Sites	Macau Office
Workforce by Employment Category			
Senior Level	Person(s)	8	1
Intermediate Level	Person(s)	7	5
General Level	Person(s)	26	19
Workforce by Age Group			
<30 Years Old	Person(s)	3	6
30-50 Years Old	Person(s)	9	12
>50 Years Old	Person(s)	29	7
Workforce by Geographical Region			
Hong Kong	Person(s)	37	0
Mainland China	Person(s)	2	0
Taiwan	Person(s)	2	0
Macau	Person(s)	0	25
Turnover Rate			
Total Turnover Rate	%	0.00%	9.09%
Turnover Rate by Gender			
Male	%	0.00%	8.70%
Female	%	0.00%	9.52%
Turnover Rate by Age Group			
<30 Years Old	%	0.00%	25.00%
30-50 Years Old	%	0.00%	0.00%
>50 Years Old	%	0.00%	13.33%

Key Performance Indicators (KPIs)	Unit	Hong Kong Sites	Macau Office
Turnover Rate by Geographical Region			
Hong Kong	%	0.00%	N/A
Mainland China	%	0.00%	N/A
Taiwan	%	0.00%	N/A
Macau	%	N/A	9.52%
Employees Trained ³			
Total Employees Trained	%	26.83%	52.00%
Employees Trained by Gender			
Male	%	13.33%	57.14%
Female	%	34.62%	45.45%
Employees Trained by Employment Category			
Senior Level	%	25.00%	0.00%
Intermediate Level	%	42.86%	20.00%
General Level	%	23.08%	63.16%
Average Training Hours per Employee by Gender			
Male	Hours / employee	0.37	20.29
Female	Hours / employee	0.96	0.45
Average Training Hours per Employee by Employment Category			
Senior Level	Hours / employee	2.25	0.00
Intermediate Level	Hours / employee	0.93	44.60
General Level	Hours / employee	0.23	3.47

³ Number of employees trained divided by the number of employees as of 31 December 2021.

Key Performance Indicators (KPIs)	Unit	Hong Kong Sites	Macau Office
Number of Work-related Fatalities and Injuries			
Work-related Fatalities	Person(s)	0	0
Work-related Injury Rate	Per person	0	0
Lost Days due to Work-related Injury	No. of Days	0	0
Number of Suppliers by Geographical Region			
Hong Kong	No.	134	14
Mainland China	No.	1	3
Taiwan	No.	0	0
Macau	No.	2	14
Germany	No.	3	0
Community Investment			
Monetary Donation	HK\$	3,000,000	0
Equipment Donation	HK\$	1,600	0

HKEX ESG GUIDE CONTENT INDEX

Aspects, General Disclosures and KPIs	Description	Relevant Chapter or Explanation
Mandatory Disclosure Requirements		
Governance Structure		
	<p>A statement from the board containing the following elements:</p> <ul style="list-style-type: none"> i) a disclosure of the board’s oversight of ESG issues; ii) the 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); and iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer’s businesses. 	Sustainability at China Star - Sustainability Governance, Sustainability Strategy, Stakeholder Engagement, Materiality Assessment
Reporting Principles		
	<p>A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG Report:</p> <p>Materiality: The ESG report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer’s stakeholder engagement.</p> <p>Quantitative: Information on the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be discussed.</p> <p>Consistency: The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison.</p>	<p>About This Report</p> <p>Sustainability at China Star - Stakeholder Engagement, Materiality Assessment</p> <p>Performance Data Summary</p>
Reporting Boundary		
	<p>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.</p>	About This Report

Aspects, General Disclosures and KPIs	Description	Relevant Chapter or Explanation
A. Environmental		
Aspect A1: Emissions		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Environment - Emissions Management, Waste Management Laws and Regulations Compliance
KPI A1.1	The types of emissions and respective emissions data.	Environment - Emissions Management Performance Data Summary
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Environment - Emissions Management Performance Data Summary
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Environment - Waste Management
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Environment - Waste Management
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Environment; Environment - Emissions Management
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Environment; Environment - Waste Management
Aspect A2: Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Environment - Resource Management
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Environment - Resource Management Performance Data Summary
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Environment - Resource Management Performance Data Summary
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Environment; Environment - Resource Management
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	Environment; Environment - Resource Management

KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Packaging material is not relevant to the Group's operations as a property development business
Aspect A3: The Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	Environment - Resource Management, Emissions Management, Waste Management
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Environment - Resource Management, Emissions Management, Waste Management
Aspect A4: Climate Change		
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Environment - Climate Change
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	Environment - Climate Change
B. Social		
Employment and Labour Practices		
Aspect B1: Employment		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	People - Employee Engagement, Attraction and Retention Laws and Regulations Compliance
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Performance Data Summary
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Performance Data Summary
Aspect B2: Health and Safety		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	People - Occupational Health and Safety Laws and Regulations Compliance
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Performance Data Summary

KPI B2.2	Lost days due to work injury.	Performance Data Summary
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	People - Occupational Health and Safety
Aspect B3: Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	People - Training and Development
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Performance Data Summary
KPI B3.2	The average training hours completed per employee by gender and employee category.	Performance Data Summary
Aspect B4: Labour Standards		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Governance - Labour Standards Laws and Regulations Compliance
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Governance - Labour Standards
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Governance - Labour Standards
Operating Practices		
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Operations - Supply Chain Management
KPI B5.1	Number of suppliers by geographical region.	Performance Data Summary
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	Operations - Supply Chain Management
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Operations - Supply Chain Management
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Environment – Resource Management
Aspect B6: Product Responsibility		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Governance - Information Privacy and Intellectual Property Rights Operations - Property Quality Assurance, Service Quality and Customer Feedback

		Laws and Regulations Compliance
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	The Group did not recall any products sold for safety and health reasons
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	The Group did not receive any products and service related complaints
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Governance - Information Privacy and Intellectual Property Rights
KPI B6.4	Description of quality assurance process and recall procedures.	Operations - Property Quality Assurance
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Governance - Information Privacy and Intellectual Property Rights
Aspect B7: Anti-corruption		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Governance - Anti-corruption Laws and Regulations Compliance
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	Governance - Anti-corruption
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Governance - Anti-corruption
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Governance - Anti-corruption
Community		
Aspect B8: Community Investment		
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	People - Community Relationship
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	People - Community Relationship
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	People - Community Relationship Performance Data Summary