



YEEBO (INTERNATIONAL HOLDINGS) LIMITED

(Incorporated in Bermuda with limited liability)

STOCK CODE: 259

Environmental,
Social and
Governance Report
2023/24

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

For the Financial Year 2023/24

This Environmental, Social and Governance (“ESG”) Report (“ESG Report”) is issued by Yeebo (International Holdings) Limited (“Yeebo”, together with its subsidiaries collectively referred to as the “Group” or “We”) in accordance with the Environmental, Social and Governance Reporting Guide (the “ESG Guide”) set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. This ESG Report covers the Group’s ESG policies, initiatives and performance from 1 April 2023 to 31 March 2024 (“FY2023/24” or the “Reporting Period”) relating to our Liquid Crystal Displays (“LCD”), Liquid Crystal Display Modules (“LCM”), Thin Film Transistor Module (“TFT”) and Capacitive Touch Panel Module (“CTP”) business.

REPORTING BOUNDARY

The scope of this ESG Report covers our operations in Jiangmen, Guangdong Province and Hong Kong Special Administrative Region (“Hong Kong”), which the Group considers to have material ESG impacts.

REPORTING PRINCIPLES

The reporting principles of materiality, quantitative, balance, and consistency have been strictly applied in determining and compiling the content of the ESG Report in order to maintain high-quality disclosure.

Materiality	Sufficiently important and pertinent information as determined by the Group’s stakeholders is covered in this ESG Report. In prioritising the identified ESG issues, materiality assessment is conducted and disclosed in the section of Materiality Analysis of this ESG Report.
Quantitative	To facilitate objective evaluation of our ESG performance and management effectiveness, quantitative information is provided, with comparative data, standards, methodologies, assumptions and calculation tools disclosed where appropriate.
Balance	Information is disclosed as objectively as possible to provide stakeholders with an unbiased picture of our overall ESG performance.
Consistency	We ensure consistency of the reporting standards, data collection and calculation methods adopted and provide data from previous years to allow meaningful comparison.

ESG GOVERNANCE

To identify sustainability priorities and create sustainable value for the Group and its stakeholders, we have formulated a governance framework to sharpen our focus on ESG initiatives. Our corporate social responsibility structure comprises two main components, the board (the “Board”) of directors (the “Directors”) of Yeebo and the ESG working group.

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The Board facilitates the establishment of our ESG objectives, priorities and strategies, and monitors the progress made against ESG objectives, with consideration to the ESG risks and opportunities we come across and foresee in the future. Disclosures in this ESG Report have been approved by the Board. The Board oversees the Group's overall ESG direction and delegates certain execution and control authorities to the ESG working group as appropriate.

The ESG working group is comprised of management personnel from multiple departments and business units. It is obligated to turn strategies and plans into actionable tasks, as well as monitor and manage ESG-related risks and opportunities. Furthermore, the working group is also accountable for the collection and analysis of internal ESG data, review of feedback from internal and external stakeholders, communication with the Board for key ESG matters, as well as preparation of this ESG Report.

In order to drive our ESG commitment and continuously enhance our sustainability performance, we have established the following targets. We will consistently monitor our achievement of the environmental targets set, through the implementation of environmental practices and steps described in the "Environmental" section below.

Environmental Aspects Targets

Air emissions treatment	<ul style="list-style-type: none">• Closely monitor our air emissions intensity and ensure its alignment with business growth• Ensure our air emissions discharged are in compliance with relevant laws and regulations
Wastes	<ul style="list-style-type: none">• Ensure accurate measurement of our air emissions treatment• Closely monitor our hazardous and non-hazardous waste intensity and ensure its alignment with business growth
Energy consumption	<ul style="list-style-type: none">• Recycle over 50% of non-hazardous waste generated by 2027• Closely monitor our energy consumption intensity and ensure its consumption aligns with business growth• Implement energy-saving projects• Explore the use of renewable energy sources by 2027
Water consumption	<ul style="list-style-type: none">• Closely monitor our water consumption intensity and ensure that water consumption aligns with business growth• Continuously enhance our reclaimed water treatment facilities to achieve water saving

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STAKEHOLDER ENGAGEMENT

Our stakeholder engagement policy ensures a thorough understanding of perspectives and expectations that contribute to shaping our current and future sustainability strategies. In particular, we engage with stakeholders directly impacted by our Group's operations, including investors, customers, employees, suppliers, local communities, and regulatory bodies. We maintain ongoing communication with key stakeholders to comprehend their concerns and interests regarding our operations and sustainability performance. We gather feedback through stakeholder engagement activities to gain valuable insights into strategy development and facilitate the preparation of this ESG report. The Group utilises various electronic channels for communication with stakeholders. Additional communication channels with stakeholders include annual general meetings, financial reports, announcements, supplier audits, customer feedback and employee surveys.

MATERIALITY ASSESSMENT

A materiality assessment is conducted during the Reporting Period to reassess the existing ESG topics and identify potential areas that would have a significant environmental and social impact on our business and the stakeholders' interests. Material ESG issues of the Group covered in this ESG Report are as follows:

Aspects	Material ESG Issues
A. Environmental	
A1. Emissions	<ul style="list-style-type: none">• Air Emissions Treatment• Sewage Treatment• Hazardous and Non-hazardous Waste Management• Carbon Emissions
A2. Use of Resources	<ul style="list-style-type: none">• Energy• Water Consumption• Packaging Materials
A3. The Environment and Natural Resources	<ul style="list-style-type: none">• Environmental Management
A4. Climate Change	<ul style="list-style-type: none">• Climate-related Risks Management
B. Social	
B1. Employment	<ul style="list-style-type: none">• Employment, Compensation and Promotion Policies
B2. Health and Safety	<ul style="list-style-type: none">• Occupational Health and Safety
B3. Development and Training	<ul style="list-style-type: none">• Employee Development and Training
B4. Labour Standards	<ul style="list-style-type: none">• Preventing Child and Forced Labour
B5. Supply Chain Management	<ul style="list-style-type: none">• Supply Chain Quality and Environmental Management
B6. Product Responsibility	<ul style="list-style-type: none">• Products and Services Quality
B7. Anti-corruption	<ul style="list-style-type: none">• Corporate Principles of Honesty and Integrity
B8. Community Investment	<ul style="list-style-type: none">• Community Engagement

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COMPLIANCE WITH LAWS AND REGULATIONS

Compliance with applicable laws, rules and regulations with regard to environmental and social aspects is of paramount importance and we understand that the risk of non-compliance can be detrimental to the Group. The Group has implemented various systems and allocated staff resources to ensure ongoing compliance with the laws. The Group operates primarily through its subsidiaries in the People's Republic of China (the "PRC", for the purposes of this report, excluding Hong Kong, the Macau Special Administrative Region and Taiwan), while the shares of Yeebo itself are listed on The Stock Exchange of Hong Kong Limited. Accordingly, the Group's establishment and operations shall comply with all applicable laws and regulations in the relevant jurisdictions where it operates, namely the PRC and Hong Kong.

ENVIRONMENTAL

A1 Emissions

The Group takes corporate social responsibility to heart, and environmental sustainability is one of its top priorities. The Group integrates sustainability measures throughout its operations, implementing corresponding actions in the areas of product design, process management, energy and resource management and supply chain management to minimise the negative impact of the Group's operations on the environment. We also highly value the effectiveness of environmental protection facilities in our factories by not only upgrading them to enhance the processing and management capacity for wastewater, air emissions, and solid waste, but also establishing operational procedures and systems on their regular maintenance. Additionally, we have established emergency response plans and production shutdown inspection systems and management requirements. We remain steadfast in our commitment to environmental protection and strictly prohibit any unauthorised emissions.

During FY2023/24, the Group is not aware of any significant non-compliance with applicable laws and regulations concerning environmental protection that could have a material impact on the Group, including but not limited to the Environmental Protection Law of the PRC (《中華人民共和國環境保護法》), the Law of the PRC on the Prevention and Control of Atmospheric Pollution (《中華人民共和國大氣污染防治法》), the Water Pollution Prevention and Control Law of the PRC (《中華人民共和國水污染防治法》), the Law of the PRC on the Prevention and Control of Environmental Pollution by Solid Wastes (《中華人民共和國固體廢棄物污染環境防治法》), the Implementation Rules of the Guangdong Provincial Development and Reform Commission on the Management of Carbon Emission Quotas (《廣東省發展改革委關於碳排放配額管理的實施細則》), and the Trial Measures for the Management of Carbon Emissions in Guangdong Province (《廣東省碳排放管理試行辦法》).

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Air Emissions Treatment

We have established specific pipelines and three sets of air emissions treatment devices in our factory for the collection and treatment of acid-base gases and volatile organic compound (“VOC”) gases discharged during the production process. We have engaged professionals to manage and monitor the treatment process to ensure that the ultimate air emissions comply with the environmental standards and meet the requirements of the Law on the Prevention and Control of Atmospheric Pollution of the PRC (《中華人民共和國大氣污染防治法》).

Furthermore, in order to reduce and manage acid-base gas and VOC gas emissions and achieve our emissions goal, we have comprehensively investigated and initiated practices to reduce the use of chemicals in our factory during the Reporting Period. Examples include using environmentally friendly cleansing agents instead of alcohol to clean products and equipment, as well as conducting regular reviews on air emissions at monthly management meetings. We believe that reducing chemical use and regular monitoring of air emissions are important in reducing acid-base air emissions.

Sewage Treatment

We have established integrated sewage treatment facilities in our factory, which collect industrial sewage through dedicated pipelines. Such sewage is treated using biochemical and sedimentation & filtration methods to meet the sewage discharge standard for the Level I Standard (Period 2) in the Discharge Limits of Water Pollutants DB44/26-2001 (《水污染物排放限值》DB44/26-2001一級標準(第二時段)) set forth by the Guangdong Province. On the other hand, domestic sewage is processed in the septic tank for sedimentation and settling. Once the sewage reaches a particular sewage standard for the Level III Standard in the Integrated Wastewater Discharge Standard (《污水綜合排放標準》三級標準), it is discharged into the municipal sewerage network through the dedicated pipelines. Furthermore, we have conducted regular sewage inspections according to the requirements of the Ministry of Ecology and Environment of the PRC. In order to reduce sewage, we have set up water reclamation systems to enable the sewage generated from the production line to be reclaimed and reused in the production process.

The Group’s emissions in FY2023/24 and its comparative data for the year ended 31 March 2023 (“FY2022/23”) are as follows:

Item	Unit	Total	Intensity in	Total	Intensity in
		amount in FY2023/24	FY2023/24	amount in FY2022/23	FY2022/23
Acid-base gases	ten thousand m ³	13,321	0.10	28,226	0.19
			ten thousand m ³ /m ² finished goods		ten thousand m ³ /m ² finished goods
Sewage	tonne	104,747	0.79 tonne/m ²	102,878	0.70 tonne/m ²
			finished goods		finished goods

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The reduction of acid-base gases is due to the lowering of motor frequency to reduce the air volume, as well as the rational planning of the production schedule according to the product structure. The slight increase in sewage is attributable to the changes in the production capacity and the commissioning process of the new display workshop and fluctuations in the adjustment of wastewater treatment, which is within the normal scope of changes.

Hazardous and Non-hazardous Waste Management

Regarding hazardous waste management, we have formulated relevant management procedures and established waste separation, collection and storage points. Different kinds of hazardous wastes are collected by the user department, which are then handed over to qualified organisations for handling and recycling. Sludge generated from the sewage treatment process represents our major hazardous waste. We have been closely monitoring the treatment of hazardous waste to ensure that all hazardous waste that may be discharged meets the environmental standards set forth by laws and regulations.

As for non-hazardous waste, we adhere to the principles of recycling and reusing in order to minimise the environmental pollution. We have set up waste separation bins at our operating centres and public areas in offices to facilitate the recycling process. After collection, the household garbage is handed over to qualified recyclers and relevant government departments for further processing. Apart from the measures mentioned above, we have reduced paper consumption in our daily operation by using electronic forms instead of paper, as well as printing on both sides when paper-based work is necessary. In addition, we have established a temporary solid waste storage plant in our factory, which is managed by dedicated personnel. Such storage plant is well-equipped to prevent leakage and avoid secondary pollution.

The Group's wastes generated and recycled in FY2023/24 and its comparative data are as follows:

Item	Item category	Unit	Amount	Amount	Amount	Amount
			generated in FY2023/24	recycled in FY2023/24	generated in FY2022/23	recycled in FY2022/23
Industrial sludge	Hazardous waste	tonne	21.68	0.00	36.05	0.00
Household garbage	Non-hazardous waste	tonne	119.92	26.50	116.56	23.81
Waste glass	Non-hazardous waste	tonne	247.11	247.11	245.61	245.61
Used paper	Non-hazardous waste	tonne	101.21	101.21	95.39	95.39

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The Group's hazardous and non-hazardous wastes generated in FY2023/24 and its comparative data are as follows:

Item category	Unit	Amount generated in FY2023/24	Amount generated in FY2022/23
Hazardous waste	tonne	21.68	36.05
Hazardous waste intensity	tonne/m ² finished goods	0.00016	0.00025
Non-hazardous waste	tonne	515.04	527.02
Non-hazardous waste intensity	tonne/m ² finished goods	0.0039	0.0036

Greenhouse Gas Emissions

We are fully aware of our responsibility to reduce greenhouse gas emissions in the course of our operation and are committed to controlling the risks and impacts of our emissions. In FY2023/24, our carbon emissions are mainly caused by the consumption of electricity, natural gas, petrol and diesel. Please refer to the section "A2 Use of Resources" for details of the related resources consumption and respective energy conservation and carbon reduction measures.

Our greenhouse gas emissions in FY2023/24 and its comparative data are as follows.

Item	Unit	Total amount in FY2023/24	Total amount in FY2022/23
Total greenhouse gas emissions*	tonnes of CO ₂ e	17,756.18	18,062.48
<i>Scope 1: Direct greenhouse gas emissions</i>		526.05	501.08
<i>Scope 2: Energy indirect greenhouse gas emissions</i>		17,141.31	17,444.40
<i>Scope 3: Other indirect emissions</i>		88.82	117.00
Greenhouse gas emission intensity	tonnes of CO ₂ e/m ² finished goods	0.13	0.17

(*) Scope 1 greenhouse gas emissions include direct emissions by combustion of fuels in vehicles controlled by the Group. Scope 2 energy indirect emissions include those associated with the consumption of purchased electricity. Scope 3 other indirect emissions include activities from which indirect greenhouse gas emissions arise.

Remark: These carbon emissions are calculated with reference to the Greenhouse Gas Protocol published by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI), the Greenhouse gas reporting – Conversion factors 2021 published by the Department for Business, Energy & Industrial Strategy of the United Kingdom Government, 2022 Baseline Emission Factors for Regional Power Grids in China (《2022中國區域電網基準線排放因子》) published by the PRC's National Development and Reform Commission, 2021 Sustainability Report of CLP Holdings Limited, and Appendix 2: Reporting Guidance on Environmental KPIs published by Hong Kong Exchanges and Clearing Limited.

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A2 Use of Resources

The Group adheres to the 4Rs (i.e. Reduce, Reuse, Recycle and Replace) as the core principle of the use of resources to continuously enhance resource efficiency and increase resource recycling, with an aim to gradually replace energy sources and materials that do not align with the Group's green policies. Meanwhile, the Group has established various policies and procedures to facilitate electricity, energy and water conservation, and promote environmentally-friendly procurement to minimise resource consumption throughout our operations.

Energy

The Group's energy consumption in FY2023/24 and its comparative data are as follows. During the Reporting Year, the Group implemented energy conservation and consumption reduction initiatives, such as utilising waste heat recovery methods, which resulted in a reduction of electricity consumption.

Type of energy	Amount in FY2023/24	Intensity in FY2023/24	Amount in FY2022/23	Intensity in FY2022/23
Electricity ^{##}	30,056,653 kWh	228 kWh/m ² finished goods	30,663,713 kWh	209 kWh/m ² finished goods
Natural gas [#]	177,786 m ³	1.35 m ³ /m ² finished goods	247,731 m ³	1.69 m ³ /m ² finished goods
Diesel [*]	61,418 L	0.47 L/m ² finished goods	18,044 L	0.12 L/m ² finished goods
Petrol [^]	12,103 L	0.09 L/m ² finished goods	5,023 L	0.034 L/m ² finished goods

(##) The increase in electricity consumption intensity is mainly due to a change in product mix.

(#) The reduction in natural gas consumption is due to the vigorous implementation of energy conservation and consumption reduction initiatives in our factory, which included deploying air compressors for waste heat recovery to replace natural gas-fired boilers for the year, resulting in a significant reduction in natural gas consumption.

(*) Diesel used for the year is still primarily attributable to the fuel consumption in heavy goods vehicles. The increase was mainly due to the increase in vehicle usage following the end of the pandemic.

(^) Petrol usage is caused by other motor vehicles. The increase was mainly due to the increase in vehicle usage for business receptions and business trips following the end of the pandemic.

In order to reduce energy consumption and achieve our energy conservation goals, since 2021, we have been fully promoting the use of 6W new light sources with lower energy consumption in the factory, such as light-emitting diode ("LED") energy-saving lamps, to replace 18W LED old light sources, which reduced electricity consumption by approximately 390,000 kWh/year and carbon emissions by approximately 220 tonnes/year.

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In addition, in FY2023/24, we used the waste heat generated by air compressors to heat cold water and equipment such as new central air-conditioners to reduce electricity consumption, which also helped to reduce the electricity consumption of the factory by approximately 606,737 kWh/year and carbon emissions by approximately 342 tonnes/year.

To further promote green practices, we have installed natural gas pipelines to use cleaner and more energy-efficient natural gas. Other energy-conservation policies and measures, including the gradual adoption of energy-efficient electrical appliances, were also carried out. For instance, we introduced energy-efficient pumps in our LCD pre-process production workshop in January 2024 to reduce electricity consumption, resulting in a reduction of electricity consumption by approximately 250,000 kWh/year and a decrease in carbon emissions by approximately 142 tonnes/year. We are also planning to install a 200KW distributed photovoltaic power generation project in the factory. We promote the electricity-saving plan to all employees in the factory, and ensure clear labelling is placed at each lighting switch to remind employees to turn off air-conditioners and lights when not in use, so as to reduce unnecessary energy consumption. The Group also conducts regular power consumption inspections for the whole factory and reviews the effectiveness of its energy conservation policies and measures. Looking forward, the Group will continue to adopt new technologies and new projects in energy saving, in a bid to pursue the most cost-effective and eco-friendly production approaches.

Water Consumption

Water is utilised for production process and daily needs of our employees. To achieve our water consumption goals, reduce water consumption and improve water efficiency, in FY2023/24, we reclaimed wastewater and used it for tasks such as the edging process in our production workshop and cleaning of the floors of various workshops, resulting in the use of 79,227 m³ of reclaimed water. Meanwhile, we reassessed the water consumption benchmarks for each production line and undertook structural modifications to certain water-using equipment to facilitate water recycling. Furthermore, we conducted regular inspections and maintenance on concealed water pipes to prevent leakage. We investigated any unusual water usage patterns in a timely manner to eliminate water waste. Our water supply is sourced from the local government, ensuring a reliable and uninterrupted water source.

In FY2023/24, our water consumption and its comparative data are as follows.

Item	Unit	Total amount in FY2023/24	Total amount in FY2022/23
Water consumption	m ³	234,964	244,494
Water consumption intensity	m ³ /m ² finished goods	1.78	1.67

The reduction in water consumption is due to our increased reliance on recycled water for household purposes, thereby effectively curbing the water consumption.

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The environmental report for the current financial year shows a rise in certain indicators as compared to the previous year, which is mainly due to the changes in certain emission indicators affected by the optimisation of our order structure and investment in the production lines of new display products.

Packaging Materials

The Group's technical department and purchasing department select packaging methods and packaging materials that align with our green principles so as to minimise the environmental impacts. For example, the plastics selected are recyclable and will not generate harmful substances after being incinerated.

In FY2023/24, the Group's main packaging materials consumption and its comparative data are as follows:

Item	Unit	Total amount in FY2023/24	Intensity in FY2023/24	Total amount in FY2022/23	Intensity in FY2022/23
Cartons	kg	145,000	1.10 kg/m ² finished goods	172,000	1.17 kg/m ² finished goods
Plastics	kg	198,000	1.50 kg/m ² finished goods	220,000	1.50 kg/m ² finished goods

A3 The Environment and Natural Resources

The Group recognises the importance of conserving the environment and natural resources. We strive to attain a balance between environmental protection and business development, always bearing in mind the potential environmental implications of our operating activities. The Group abides by the nation's environmental regulations and international standards in order to align with the nation's sustainability development guidelines.

We have established environmental protection facilities and data reporting systems. Our emission data is properly recorded and reviewed. We have also regularly maintained our pollution-controlling facilities, including monitoring their operations and conditions. Such information on environmental protection, the operations and monitoring results of the pollution-controlling facilities as well as the management data of environmental protection are regularly reported to the environmental department of the local government. A designated person will be assigned to take emergency measures timely to deal with any unusual conditions found in daily operations.

Besides, we have engaged third-party professionals to regularly monitor our environmental performance in order to prevent illegal accidents, such as excessive emissions. We have also obtained the ISO14001 Environmental Management System Certification for the factory and have passed the annual audit conducted by the certification company.

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A4 Climate Change

Organisations around the globe have been facing growing risks associated with climate change. The severe weather events and the changing environmental conditions can create direct and indirect implications to the Group. For example, extreme climates such as heavy rain, thunderstorms, typhoons and flooding may pose a threat to employee safety and cause damage to infrastructure, resulting in interruption of business operations. We have formulated emergency plans, created the “Emergency Working Group” and established the relevant safety emergency management systems and facilities for extreme weather, to ensure that the Group can cope with the impact of extreme weather. We have also included climate change risk in the Group’s risk management process. Moreover, as a result of the global Net Zero Initiative, the changing regulatory requirements may pose transitional risks to the Group. Latest laws and regulations have been closely monitored and tracked by the Group to ensure all departments affected are well aware of the updates, and strictly abide by the legal requirements.

SOCIAL

B1 Employment

The Group believes that the “people-oriented” approach is key to our long-term development. The cultivation of talents and team spirit directly contribute to the Group’s profitability.

The Group is committed to providing employees with a discrimination-free and inclusive workplace. We uphold the principle of fairness and impartiality in establishing various human resources policies, including hiring, training, performance assessment, compensations and benefits and promotion, in order to ensure that all employees and candidates are treated fairly irrespective of sex, health conditions, ethnicity and age.

The compensation and welfare policies of the Group have been established to reward, retain and encourage employees’ contributions to the Group’s operation and development. Therefore, industrial competitive compensation is set by the Group, with a comprehensive social insurance scheme and various staff welfare. Staff quarters are located next to the factory and equipped with air conditioning and Wifi to enhance the living quality of employees. There is also a staff canteen in the factory that provides employees with free meals. The kitchen uses natural gas and the canteen is installed with air conditioning units and televisions to provide a comfortable dining environment.

In addition to the above, a restricted share award scheme and enterprise annuity are offered by the Group to attract and retain talents.

The Group provides various promotion paths to employees, including vertical promotion path, two-way promotion path for technicians and management, as well as a network promotion model combining vertical promotion with inter-department transfer within the Group in order to provide employees with greater potential for career development and better opportunities in their preferable job positions. This helps in employee retention and maintaining our talent pool.

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To enhance the sense of belonging of the employees, the Group organises recreational and staff caring activities such as singing contests, garden parties, and outdoor development activities aperiodically. Internal awards such as innovation award, rational suggestion award and patent award have been established by the Company in order to encourage staff to continuously innovate and make suggestions to improve different work aspects. The Group also provides employees with paid annual leave and other welfare leave such as wedding leave, compassionate leave, sick leave and International Women's Day leave, as well as family rooms in the dormitory for employees with families.

The Group has always valued communication with employees and has established platforms for effective communication with employees through diverse channels, such as Yeebo WeChat official account and discussion groups, and Yeebo WeCom account. The Group has set up the president's mailbox to provide employees with multiple channels to reflect their opinions. The Group also conducts employee satisfaction surveys regularly to understand employees' feedback, striving to maintain a sound workplace for the employees.

The Group is not aware of any material non-compliance with the relevant laws and regulations relating to employment such as the Labour Law of the PRC (《中華人民共和國勞動法》), the Labour Contract Law of the PRC (《中華人民共和國勞動合同法》), the Social Insurance Law of the PRC (《中華人民共和國社會保險法》), the Employment Ordinance in Hong Kong and other applicable laws and regulations in FY2023/24.

As at 31 March 2024, the Group had 1,544 employees in Hong Kong and the PRC. Our employee profile is as follows:

Number of Employees	Number
By Gender	
Male	702
Female	842
By Age	
Below 30	459
30 – 49	852
50 or above	233
By Employment Type	
Staff Level	1,093
Middle Management	426
Senior Management	25
By Geographical Region	
Hong Kong	24
PRC	1,520

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Employee Turnover Rate	Percentage
By Gender	
Male	39.27%
Female	29.24%
By Age	
Below 30	50.80%
30 – 49	26.61%
50 or above	19.38%
By Geographical Region	
Hong Kong	0.00%
PRC	35.51%

* *Remarks:*

1. Employee Turnover Rate per category = number of resigning employees in the category during the Reporting Period/(number of employees in the category as at the end of the Reporting Period + number of resigning employees in the category during the Reporting Period). The calculation method is in accordance with Appendix 3: Reporting Guidance on Social KPIs published by Hong Kong Exchanges and Clearing Limited.
2. The high turnover rate for male employees and those below 30 years old is due to the recruitment of short-term staff, such as interns.

B2 Health and Safety

Employees are the most important assets and key resources to support the continuous operation of the Group, and therefore their health and safety are always our top priority. Safeguarding the health and well-being of our employees has been a critical task for the Group. In complying with government policies and regulations, the Group has implemented comprehensive guidelines and strict measures across its day-to-day operations, ensuring that our employees are receiving the utmost support and care with regard to their health and safety. For example, the Group monitors and tests the safety of drinking water.

The Group regularly carries out fire safety, occupational health, traffic safety and other safety training and emergency drills; and engages external qualified professional agencies to monitor occupational hazards at the work site. It also provides annual medical examinations for employees in key positions and offers employees job health evaluations to safeguard their health. Meanwhile, the Group has set forth safety guidelines in the staff handbook and has established a comprehensive accident reporting and investigation mechanism to understand the causes of accidents and prevent their occurrence in the future.

The Group has installed an access control system in the dormitory to restrict unauthorised persons from entering the dormitory and improve the safety of living in the dormitory.

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To enhance employees' physical wellness, in recent years, the Company has vigorously promoted automation to ease the workload of employees. Simple medicines are provided as needed in the workplace for the convenience of employees. Sports events such as basketball and badminton competitions are organised by us from time to time to encourage physical activities.

In addition, we put high emphasis on the mental health of employees, and have been actively engaged in helping employees to deal with life challenges and problems. The Group values two-way communication with the employees and has communicated with employees in various ways from time to time to understand their needs. The Group also encourages the management to take the initiative to take care of their subordinates and help solve their problems.

The Group is not aware of any material non-compliance with the relevant laws and regulations relating to employees' health and safety including but not limited to the Prevention and Control of Occupational Diseases Law of the PRC (《中華人民共和國職業病防治法》), the Production Safety Law of the PRC (《中華人民共和國安全生產法》), the Occupational Safety and Health Ordinance and the Employee's Compensation Ordinance in Hong Kong in FY2023/24.

Over the last three years including the Reporting Period, there were no work-related fatalities recorded for our employees. The number of lost days due to work injury during the Reporting Period is 108 days.

B3 Development and Training

The Group is dedicated to promoting the professional and personal development of staff members. Therefore, the Group ensures that adequate training and coaching are available to employees to nurture their career growth.

The Group has comprehensive training policies and mechanisms to support on-the-job training and enhance the knowledge and technical skills of its employees, and to improve their work efficiency and competitiveness. The training programmes of the Group mainly cover orientation training, on-the-job training and external training. Orientation training for new hires covers various areas including human resources policies, corporate structure, occupational and workplace safety as well as quality requirements and other knowledge. On-the-job training covers capacity building (including description and work practice of different job positions) and annual updates. External training covers training for special job positions. All the training expenses are borne by the Group. The Group has also organised inter-department exchange activities to facilitate experience-sharing and cross-departmental interaction. In order to nurture more talents in the Group, the Yeebo Academy was established with the intent to provide task-specific training for different groups, such as new employees as well as newly promoted senior engineers and managers.

In addition to training programmes provided, the Group has established different career development plans according to employees' job nature, personal goals, ability and development needs. Employees have chances to get access to different positions and departments in order to broaden their development space and horizon through job rotation.

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The Group actively offers internships for university students and provides them with internship allowance. This not only provides valuable working experience for them but also provides talents to facilitate the Company's development.

The breakdown of the training provided to employees and average training hours completed per employee by gender and employment type during the Reporting Period are as follows:

Employees Trained	Percentage
By Gender	
Male	48.33%
Female	51.67%
By Employment Type	
Staff Level	74.14%
Middle Management	25.50%
Senior Management	0.36%

Average Training Hours Completed per Employee	Hours
By Gender	
Male	23.51
Female	25.01
By Employment Type	
Staff Level	25.68
Middle Management	22.22
Senior Management	1.15

* *Remark:* Percentage of employees trained by category = number of employees in the category who took part in training/number of employees in the category. Average training hours completed per employee by category = total number of training hours for employees in the category/number of employees in the category. The calculation method is in accordance with Appendix 3: Reporting Guidance on Social KPIs published by Hong Kong Exchanges and Clearing Limited.

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B4 Labour Standards

All employees of the Group must be over 18 years old, and minor interns (16 to 18 years old) under the School Internship Training Program are subject to the relevant national regulations in respect of job types, labour hours, labour intensity and protection measures, and are not arranged to engage in excessively heavy, toxic or hazardous labour or dangerous post for their internship operations. The Group adopts open recruitment for job positions according to our job requirements. Candidates meeting the requirements will be considered for employment and they are required to hold valid identity cards. Employment contracts will be signed and social insurance will be purchased for them to eradicate the possibility of forced labour. The Group has established a whistle-blowing mechanism and help hotline for staff members to report any suspected child or forced labour. In case such violation is discovered, the responsible person will be subject to internal investigations and may face disciplinary actions or be handled by authorities when necessary.

The Group is not aware of any material non-compliance with the laws and regulations relating to preventing child or forced labour including but not limited to the Labour Law of the PRC, and Prohibition of Child Labour Provisions (《禁止使用童工規定》) in FY2023/24.

B5 Supply Chain Management

The Group has a strict monitoring mechanism over the supply chain. The Group only enters into contracts with and purchases from suppliers in our qualified supplier list. All suppliers in the qualified supplier list must pass the supplier evaluation. For new suppliers, business qualification documents and certificates are collected to ensure their legality. On-site inspections of the working environment and sample tests on material quality are conducted before engaging new suppliers. The Group continuously monitors the product quality of the suppliers and suspends purchasing from those with sub-standard certification qualifications or product quality.

Qualified suppliers are required to comply with social and environmental related regulations and the Group's ESG requirements, and sign declarations of adherence to the related regulations and requirements. Suppliers should pass the ISO14001 Environmental Management System Certification and comply with the European Union's environmental regulations (RoHS/REACH Compliance Declaration). Regular inspection over raw materials is conducted by third-party authentication organisations, such as Société Générale de Surveillance S.A. ("SGS"). When developing new materials and products, we also ensure the use of environmentally preferable products and services by our suppliers in accordance with our material use guidelines.

The number of suppliers in our qualified supplier list by geographical regions engaged during the Reporting Period is as follows.

Geographical Regions	Number of Suppliers
Hong Kong	24
PRC	324
Others	5

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Supplier Management

We implemented an open and transparent procurement policy to ensure cooperation with suppliers on the basis of equality, mutual benefit and win-win situation, and fully signed the Supplier Integrity Statement and the Supplier Management Agreement with suppliers to ensure a fair, just and open cooperative relationship. We conducted quarterly performance evaluations of our suppliers. Our departments of development, quality, production technology and procurement jointly evaluated the quality, price, service and technical capabilities of suppliers, and continuously tracked the quality of products and technological development of suppliers. We strengthened the management of suppliers' social responsibility and environmental regulations such as RoHS/Reach, and passed on our social responsibility policies and requirements to suppliers, thereby promoting the improvement of suppliers' social responsibility management performance.

Looking back to the Reporting Year, the Company has made certain progress in green and sustainable development. The Group has passed the certifications of QC08000, ISO13485, and ESD20.20 systems, which also drove several suppliers to pass the certifications of QC08000 and ISO13485 systems successively. The Group is also promoting the halogen-free treatment of relevant raw materials in response to the current needs of individual overseas customers.

Accelerating the Circular Economy and Utilising Resources Efficiently

The Group reduces or eliminates waste from "single-use", for example, the waste from single-use of raw materials, raw material accessories, products, product accessories, and various items in the organisational operation.

The Group promotes the theory of circular economy to upstream suppliers through procurement meetings and encourages them to carry out projects of circular economy.

Looking Forward and Promoting Carbon Reduction Among Upstream Suppliers

The Group will promote suppliers to use green energy, such as photovoltaic power stations, procurement of green electricity.

The Group will promote suppliers to carry out energy conservation and carbon reduction projects, as well as the construction of green factories.

The Group will accelerate the promotion of green transportation to achieve full electrification of urban/drayage transportation.

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B6 Product Responsibility

“To establish Yeebo as a reliable partner by consistently delivering the highest standards in quality and service” is the core corporate mission in our customer service management. As at the end of 2022, we completed the training for hazardous substance-free and received the QC080000 Hazardous Substance Free System Certification; in 2023, we completed the Electrostatic Discharge (“ESD”) training and obtained the ESD system certification, which is important for our customers and the development of new display products of the Group, and established an ESD management system; in the same year, we completed the ISO13485 new system training and certification, accomplished the professional capabilities training required by the medical customers and the new establishment of system work in the new system, and completed the research, development and manufacturing of antibacterial glass.

The Group is customer-oriented and is committed to improving our service quality by regularly collecting customer satisfaction feedback. The Group has also formulated standards for service quality in the Group’s Service Procedures, which have been strictly enforced by the Group.

The Group has established an independent quality assurance department which is responsible for product quality management. Procedures for quality control and inspection have been properly formulated to ensure that our product quality is in line with national regulations. The entire production process from handling raw materials and semi-finished goods to producing final goods is closely supervised by the quality assurance department. Any quality issues found are corrected and followed up in a timely manner. Sub-standard products are prohibited from delivery and are disposed of or destroyed in specific manners to prevent them from flowing into the market. To ensure better accountability for the quality of our products, a traceability system has been established to track and trace raw materials and finished products’ forward and backward delivery process so that the production processes can be better controlled.

The Group places significant emphasis on the protection of confidential information of our employees and customers, as well as intellectual property rights. All personal data collected is for specific purposes only. Customer information will not be collected without their consent, and all personal data is stored in an encrypted data system of the Group. Personal data will only be accessed and used by the authorised department personnel. In addition, we have installed a network security system that can defend against ransomware attacks and detect malicious intrusion as the first line of security to protect customer data. Furthermore, employees are required to confirm that they have read and complied with the Group’s Employee Handbook with regard to the confidentiality clause restricting employees from divulging or communicating any customer or Group-related information to any person outside the Group. Any unauthorised access, disclosure or use of relevant information, as well as infringement of intellectual property rights, will be subject to disciplinary actions including termination of employment and legal action.

In terms of advertising and marketing labels, we have conducted detailed verification of product labels, promotional documents, website information and advertisements before the products are launched or advertisement is released, so as to ensure that the descriptions and information on product advertisements and labels are consistent with the genuine conditions of the products and the product labels and marketing behaviours are legitimate.

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The Group is not aware of any material non-compliance with the relevant laws and regulations relating to product and service quality, data privacy, and protection of intellectual property rights including but not limited to the Product Quality Law of the PRC (《中華人民共和國產品質量法》), the Law on Protection of Consumer Rights and Interests of the PRC (《中華人民共和國消費者權益保護法》), the General Principles of the Civil Law of the PRC (《中華人民共和國民法通則》), and the Advertising Law of the PRC (《中華人民共和國廣告法》) in FY2023/24.

During the Reporting Period, we have not received any complaints from customers that would have a significant impact on the operation of the Group.

B7 Anti-corruption

Preventing Bribery and Corruption

Integrity is a core value of the Group and importance is attached to the personal and professional code of conduct of all employees and external partners. We have established anti-bribery and anti-corruption policies and a code of conduct. According to the code of conduct, employees are expected to act with integrity and self-discipline. Bribery is strictly forbidden. Acceptance of any form of benefit that cannot be rejected should be handed over to the Group. Advanced approval should be obtained for must-go social activities. “Declaration for Professional Ethics of Purchasers” and “Acknowledgement for Code of Integrity” are signed with the purchasing staff and suppliers of the Group respectively.

The Group regularly reviews the effectiveness of its internal management system and has set up external whistle-blowing procedures. The Group specifies on its website the contact information of its Jiangmen factory and Hong Kong headquarters, and also sets up a Human Resource’s mailbox and a president’s mailbox on WeCom to collect information from persons inside and outside the Group, including but not limited to feedback about business ethics and others of the Group’s employees.

All employees are required to participate in training courses regarding employees’ code of conduct upon joining the Group. Business ethics and anti-corruption training is arranged for all staff members, including executive Directors, during the Reporting Period.

The Group and our employees have no concluded legal cases regarding corrupt practices during the Reporting Period.

The Group is not aware of any material non-compliance with the relevant laws and regulations relating to anti-bribery, extortion, fraud and money laundering including but not limited to the Criminal Law of the PRC (《中華人民共和國刑法》), the Anti-Unfair Competition Law of the PRC (《中華人民共和國反不正當競爭法》) and Prevention of Bribery Ordinance in Hong Kong in FY2023/24.

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B8 Community Investment

The Group supports the idea of “Taking from society, giving back to the society”. Contributions to the community have been focused on aspects such as local employment, education, community development and harmonious relationships with the physically disadvantaged. The Group has maintained good interaction with the community.

To facilitate the employment of local tertiary and technical secondary school students, we have partnered with schools in various forms to offer their students a variety of internship opportunities. We have concurrently served as an internship centre for college graduates in Pengjiang District, Jiangmen City, an off-campus internship centre of Jiangmen No.1 Vocational High School (江門市第一職業技術學校), and a teaching and practice centre for Jinan University’s MBA program.

We also encourage a harmonious society, in which people with physical disadvantages are actively recruited when suitable job positions are available. Employment support is offered to them as well.

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Reporting Guide

Requirements	Description	Relevant Section
Overall Approach	The board has overall responsibility for an issuer’s ESG strategy and reporting.	ESG Governance
Governance Structure	(a) A disclosure of the board’s oversight of ESG issues; (b) 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); (c) 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	(a) Materiality (b) Quantitative (c) Consistency (d) Balance	Reporting Principles
Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change.	Reporting Boundary

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Reporting Guide Requirements	Description	Relevant Section
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.	A1 Emissions
KPI A1.1	The types of emissions and respective emissions data.	Air Emissions Treatment and Sewage Treatment
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).	Greenhouse Gas Emissions
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Hazardous and Non-hazardous 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).	Hazardous and Non-hazardous Waste Management
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	ESG Governance, Air Emissions Treatment and Sewage Treatment
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.	ESG Governance, Hazardous and Non-hazardous Waste Management

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Reporting Guide Requirements	Description	Relevant Section
A2 Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	A2 Use of Resources
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Energy
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Water Consumption
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	ESG Governance, Energy
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.	ESG Governance, Water Consumption
KPI A2.5	Total packaging material used for finished products (in kg) and, if applicable, with reference to per unit produced.	Packaging Materials
A3 The Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	A3 The Environment and Natural Resources
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	A3 The Environment and Natural Resources

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Reporting Guide Requirements	Description	Relevant Section
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.	A4 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.	A4 Climate Change
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.	B1 Employment
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	B1 Employment
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	B1 Employment

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Reporting Guide Requirements	Description	Relevant Section
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.	B2 Health and Safety
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	B2 Health and Safety
KPI B2.2	Lost days due to work injury.	B2 Health and Safety
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	B2 Health and Safety
B3 Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	B3 Development and Training
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	B3 Development and Training
KPI B3.2	The average training hours completed per employee by gender and employee category.	B3 Development and Training

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Requirements	Description	Relevant Section
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.	B4 Labour Standards
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	B4 Labour Standards
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	B4 Labour Standards
B5 Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	B5 Supply Chain Management
KPI B5.1	Number of suppliers by geographical region.	B5 Supply Chain Management
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	B5 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.	B5 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.	B5 Supply Chain Management

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Reporting Guide Requirements	Description	Relevant Section
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.	B6 Product Responsibility
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	B6 Product Responsibility
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	B6 Product Responsibility
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	B6 Product Responsibility
KPI B6.4	Description of quality assurance process and recall procedures.	B6 Product Responsibility
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	B6 Product Responsibility
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.	B7 Anti-corruption
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	Preventing Bribery and Corruption
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Preventing Bribery and Corruption
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Preventing Bribery and Corruption

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Reporting Guide

Requirements	Description	Relevant Section
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.	B8 Community Investment
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	B8 Community Investment
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	B8 Community Investment