



ABOUT THIS REPORT

The Group adheres determinedly to the fundamental mission and values of engaging and aligning all stakeholders towards the same goals and creating values for better lives, and providing innovative, quality and reliable medical devices. The Group longs for the pursuit of sustainability, continuously incorporating environmental and social initiatives in our business. In view of the importance of corporate environmental and social responsibilities, the Board is pleased to launch its ninth ESG Report. This report aims to disclose our commitments, practices and performance in all ESG aspects, and takes response to stakeholders' expectations in regards to sustainable development of the Group.

Reporting Period

This report illustrates the overall performance of the Group regarding the ESG aspects from 1 January 2024 to 31 December 2024.

Reporting Scope and Boundary

The relevant environmental key performance indicators ("KPI(s)") mainly cover the manufacture of medical devices in office and operating sites in the PRC (located at Dongguan and Shenzhen) and Japan, and the head office in Hong Kong, on the ground that these areas are financially significant and operationally important to the Group and its stakeholders. The reporting scope has covered 100% of the Group's total revenue in the Reporting Period. There was no material change compared with the reporting scope in 2023. If the scope and boundaries of specific contents vary, they are noted in the relevant section of this report.

Reporting Basis and Principles

This report complies with the requirements as set out in the "Environmental, Social and Governance Reporting Guide" (the "Guide") in Appendix C2 to the Listing Rules. The Company has complied with all "comply or explain" provisions as set out in the Guide and followed the below reporting principles in the preparation of this report: materiality, quantitative, balance and consistency.

- **"Materiality" Principle:**
The Group determines material ESG issues by stakeholder engagement and materiality assessment. Details are explained in the section headed "Materiality Assessment" in this report.
- **"Quantitative" Principle:**
Information is presented with quantitative measure, whenever feasible, including information on the standards, methodologies, assumptions used and provision of comparative data.
- **"Balance" Principle:**
This report identifies the achievements and challenges faced by the Group.
- **"Consistency" Principle:**
This report uses consistent methodologies for meaningful comparisons throughout the years unless improvements in methodologies are identified.

This report has complied with all "comply or explain" provisions and reported on selected recommended disclosures required in the Guide.

The information contained herein is sourced from internal documents and statistics of the Group, as well as the combined control, management and operations information provided by the subsidiaries in accordance with the Group's internal management systems. A complete ESG Reporting Guide content index is appended to the last section hereof for quick reference. This report is prepared and published in both English and Chinese at the Stock Exchange's website (www.hkexnews.hk) and the Company's website (www.vincentmedical.com). In the event of contradiction or inconsistency between the English version and the Chinese version, the English version shall prevail.



Environmental, Social and Governance Report

Review and Approval

This report was approved by the Board on 19 March 2025, following a review by the ESG Committee.

Feedback

The Group values the opinions and suggestions of stakeholders on this report. We welcome you to share your feedback with the Group by sending email: investors@vincentmedical.com, fax: (852) 2155 8298, or mail: Units 1604-07A, 16/F, Two Harbourfront, 22 Tak Fung Street, Hung Hom, Kowloon, Hong Kong (for the attention to the Company Secretary).

BOARD STATEMENT

On behalf of the Group, the Board is pleased to present the 2024 ESG Report to all of our stakeholders and the general community. Primarily engaging in the research and development, manufacture and sales of a wide range of medical devices to our customers around the globe, we focus on respiratory care, imaging disposables, and orthopaedic and rehabilitation products. With our production bases in Dongguan, the PRC, we are dedicated to bringing innovative, high-quality and reliable medical technologies and devices to the market so as to become a trusted partner of some of the world's leading medical and healthcare technology companies. Throughout this journey, the Group has also transformed from a humble medical devices manufacturer, to one of the leading providers of respiratory care solutions with extensive know-how and proprietary technologies, along with brands and products that enjoyed numerous clinical and commercial success.

We continued to face a fast-changing market landscape. The rising geopolitical risks and the macro uncertainties have created challenges on our business operation and hence pose negative impact on market penetration. Compounded by the high inventory levels and rising operating and finance costs, some major industry players exited certain niche markets in recent years, highlighting the struggles within the industry. We are prepared to overcome these challenges through our New Production Facility. During the Reporting Period, we have planned comprehensively regarding the location section and facilities adaptation, and considered ESG initiatives, especially in climate change. Looking ahead, we believe our new project is going to execute positive long-term influence on our business expansion as of the new opening of operation site in forthcoming years.

Despite all the obstacles, we remain committed to operating our business in an environmentally and socially responsible manner and creating values for our stakeholders. Throughout the years, the Group endeavours to undertake more social responsibilities, and incorporates sustainable development into its operations and business planning, while balancing its business and financial performances. To ensure sustainability, we believe an effective governance structure, as well as comprehensive ESG reporting, are fundamental. Therefore, we have established the ESG Committee and ESG working group (the “**ESG Working Group**”), responsible for assisting and advising the Board on ESG matters. We have also integrated climate-related issues and other important ESG elements into our long-term strategic planning.

We strongly believe that collaborative efforts among all stakeholders will collectively pave the way for a brighter future. Before marching forward hand-in-hand, it is important for us to engage with our stakeholders. Through our ESG materiality assessment exercise, we identify and understand the needs and concerns of our stakeholders. We also conduct regular evaluations on our direction and metrics to ensure that our actions remain effective and aligned with market dynamics. During the Reporting Period, we continued our dedication to community investment through charity and volunteer services, and we are proud to serve our customers and patients to the best of our effort, by setting out the Group's mission and values of ‘Create Values for Better Lives’.

The Group has identified the climate-related risks and opportunities relevant to our business, and climate-related scenario analysis was conducted during the Reporting Period. We have set clear short-term emission and long-term sustainable development targets to achieve ongoing emission reduction progress according to the government requirements. We also periodically review our progress and metrics as we continue to evaluate the effectiveness of our approach and measures. These actions would not only enhance our corporate image, promote sustainable practices, but also improve our market competitiveness.

Looking ahead, the Group remains committed to upholding our responsibilities in ESG, proactively reviewing and monitoring ESG performances to improve our business operations, particularly regarding the issues that possess societal impacts. Together, we aim to build an inclusive and sustainable society, and create values for our Shareholders in a long-term and sustainable manner.

ESG GOVERNANCE STRUCTURE

ESG Committee and ESG Working Group

The Board has a comprehensive ESG governance structure by delegating the responsibility of ESG implementation to the ESG Committee. The purpose of the ESG Committee is to advise and assist the Board in managing matters relating to ESG issues, governance, policies, initiatives, performance and reporting. The ESG Committee, comprising an Executive Director and members of senior management, conducts meetings quarterly and directly reports to the Board.

Working under the ESG Committee, the Group has established the ESG Working Group. The ESG Working Group comprises members of senior management and core members from different departments and business units of the Group, and is responsible for exercising ESG plans and collecting data regularly to review ESG performances. The ESG Working Group reports to the ESG Committee on a timely basis. The Group's ESG structural framework is summarised below:

- | | |
|--------------------------|---|
| Board | <ul style="list-style-type: none">• Reviews the Group's ESG performance regularly• Examines and approves the Group's annual ESG report |
| ESG Committee | <ul style="list-style-type: none">• Oversees the ESG strategies, policies, objective and targets• Allocates ESG matters through review and assessment of internal operations• Advises and assists the Board in managing ESG matters of the Group, including governance, policies, initiatives, performance and reporting |
| ESG Working Group | <ul style="list-style-type: none">• Advises and supports the ESG Committee and Board on ESG matters, strategies and policies• Executes ESG management, monitors ESG performance and sets targets• Implements ESG policies and related initiatives• Collects data and takes records for regular review on ESG performance |



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STAKEHOLDERS ENGAGEMENT

Stakeholders' opinions are the solid foundation for the Group's sustainable development and success. Stakeholders engagement helps the Group to develop business strategies that meet the needs and expectations of stakeholders, by doing so, it helps us in identifying risks and weaknesses that the Group is currently facing. The Group communicates with its stakeholders through various channels on a regular basis, shown as below.

Stakeholder	Communication Channels
Government and regulatory agencies	<ul style="list-style-type: none"> • Annual reports, interim reports, ESG reports and other public information • Supervision and inspection • Notices and circulars • Newsletters and releases
Shareholders and investors	<ul style="list-style-type: none"> • Annual general meetings and other general meetings of shareholders • Disclosure of corporate information on the websites of the Company and the Stock Exchange • Press releases/announcements • Regular dialogue with institutional investors • Annual reports, interim reports, ESG reports and other public information
Employees	<ul style="list-style-type: none"> • Regular trainings • Regular meetings • Internal circulars (notices and intranet) • Performance evaluations • Surveys and opinions collection platforms • Reporting platforms pursuant to the Whistleblowing Policy • Leisure activities
Customers	<ul style="list-style-type: none"> • Emails, faxes, and telephones • Customer satisfaction surveys • Customer service hotlines • Regular meetings • Representative offices • Exhibitions
Suppliers	<ul style="list-style-type: none"> • Meetings • Onsite visits • Surveys • Annual audits and performance reviews • Hotlines and Emails
Community	<ul style="list-style-type: none"> • Participation in community programmes • Annual reports, interim reports, ESG reports and other public information

MATERIALITY ASSESSMENT

The Group emphasises the participation of its stakeholders as they have a substantial impact on the success of its business or activities. The Group believes that stakeholders engagement holds significant influence in developing sustainable development strategies and fulfilling social responsibilities which forms the basis for the Group's strategy formulation and decision-making. A list of sustainability issues, which were potentially material to the Group, was decomposed in the context of its business and daily operation.



Materiality Assessment Process

In preparing this report, the Group directly engaged with external and internal stakeholders through an online survey. The following materiality assessment process has been applied to identify and prioritise the material issues to be included in this report.

Stage 1 – Identification

A selection of ESG issues that may reasonably be considered important for the Group and its stakeholders from various sources, including the Listing Rules requirement, industry trends and internal policies. 28 issues were identified and grouped into 4 categories: Environment, Employment and Labour Practices, Operating Practices and Community.

Stage 2 – Prioritisation

Conducted online surveys to rate the importance of each issue from the perspective of a stakeholder and the Group using a scale of 1 to 5.

Developed the materiality matrix based on the scores of the surveys, set the threshold for materiality (i.e. at a score of average) and prioritised a list of sustainability issues.

Stage 3 – Validation

Management reviewed the materiality matrix and the threshold for materiality. ESG issues, with a score of average or above from the perspective of a stakeholder and the Group, were prioritised as the most important sustainability issues for the Group to address and report on.

Materiality Matrix

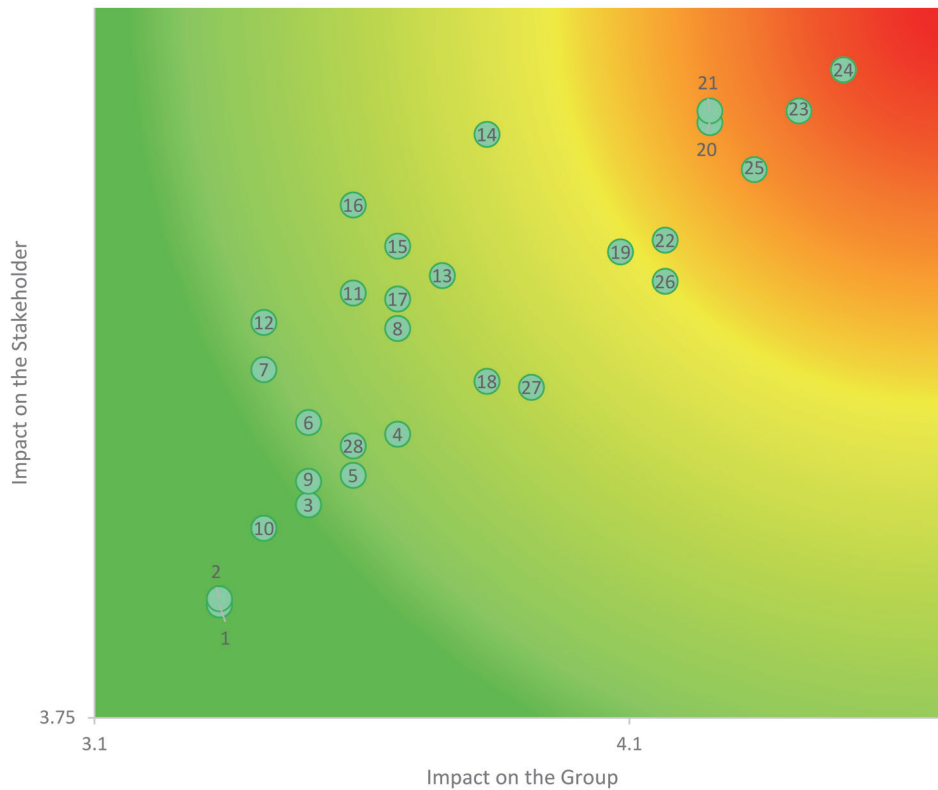
Our materiality matrix took two dimensions into account and included the importance of issues to stakeholders and the Group. For the issues that fall within the top right-hand corner of the matrix, they have relatively high importance to both stakeholders and the Group's business.

Based on the materiality matrix, we believe the six most pertinent ESG issues include the following:

- Quality of products;
- Safety of products;
- Customer satisfaction;
- Customers' privacy and confidentiality;
- Business ethics; and
- Intellectual property.



Materiality Matrix



1	Air Emissions	11	Employment practices	21	Customer satisfaction
2	Greenhouse gas ("GHG") Emissions	12	Diversity and equal opportunities	22	Intellectual property
3	Effluents management	13	Anti-discrimination	23	Safety of products
4	Waste management	14	Occupational health and safety	24	Quality of products
5	Energy efficiency	15	Development and training	25	Business ethics
6	Water efficiency	16	Child labour and forced labour	26	Anti-corruption training for management and employees
7	Use of materials	17	Responsible supply chain management	27	Contributions to the society
8	Environmental compliance	18	Environmental friendliness on products or service purchased	28	Communication and connection with local community
9	Land use, pollution and restoration	19	Compliance with regulations on marketing, product and service labelling		
10	Climate change	20	Customers' privacy and confidentiality		



ENVIRONMENTAL ASPECTS

The Group is committed to the long-term sustainability of its businesses and the communities in which it operates, and attaches great importance to reducing energy consumption and carbon footprint. With the passion of protecting our planet and conserving its natural resources for future generations, the Group is continually improving its business practices and enhancing employee training to implement best practices.

In terms of environment, the Group has continuously achieved positive gains through internal control, innovative technology and alignment with global standards and certifications. The Group is classified as a low emission industry by the Dongguan Tangxia Environmental Protection Department (東莞塘廈環保分局) and has upheld the principle of sustainability in operation. The Group's production plant substantially complied with all applicable local and international environmental regulations, including but not limited to:

- Environmental Protection Law of the PRC 《中華人民共和國環境保護法》;
- Environmental Impact Assessment Law of the PRC 《中華人民共和國環境影響評價法》;
- Environmental Protection Tax Law of the PRC 《中華人民共和國環境保護稅法》; and
- Laws and regulations of the National Development and Reform Commission (NDRC).

The Group strives to enhance its dedication in ESG performance with the following environmental objectives through the establishment of an environmental management system and adoption of proactive approach for ESG initiatives:

- Compliance with national environmental laws and regulations;
- Pollution prevention;
- Promotion of clean production; and
- Creation of a harmonious environment for sustainable development.

The Group's environmental management system has been certified by ISO14001:2015 and environmental-related internal policies, including Environmental Contamination Control Program (環境污染控制程序), Solid Waste Control Program (固體廢物控制程序), and Energy Resource Control Program (能源資源控制程序) have been developed.

In line with the national policies on energy conservation and emission reduction, we have established measurable and quantifiable green targets from short-term to long-term and formulated action plans to actively manage our environmental footprint, working towards achieving a low-carbon economy.

The Group has been striving to refine and expand its disclosure on its environmental impacts. To improve oversight of GHG emissions, the Group expanded the disclosure scope for this report, including all emissions from production bases in Dongguan, and Scope 1 and Scope 2 GHG emissions from Hong Kong head office as well as Shenzhen and Japan administrative offices. Certain comparative information has been restated where necessary.

Moving forward, the Group will continuously enhance and review the data collection system and consider in expanding the disclosure coverage in environmental aspects. In addition, the Group will continue in reviewing and revising its policy regularly, maintaining a steady pace of progress and promoting green development.



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Emissions

Air Emissions

Due to the nature of our business, the Group does not emit a significant amount of exhaust gas from its operation. In our daily operations, the main source of exhaust gas emitted are mainly from vehicle fleets. The petrol and diesel oil combustion of vehicle fleets generate pollutants including Nitrogen Oxides, Sulphur Oxides and Particulate Matters. During the Reporting Period, the air emissions were as follows:

Air Emissions ¹	Unit	Total Air Emissions		
		2024	2023	Change
Nitrogen Oxides (NO _x)	Kilograms (“kg”)	65.51	57.80	+13%
Sulphur Oxides (SO _x)	kg	5.60	4.32	+30%
Particulate Matters (PM)	kg	1.92	1.42	+35%
Total	kg	73.03	63.54	+15%

For the year ended 31 December 2024, the total air emissions accounted for 73.03 kg (2023: 63.54 kg), representing an increase of approximately 15% over last year. The increase was mainly attributable to the increase in usage of vehicle fleets for employee commuting and products delivery between operation sites during the Reporting Period.

Looking ahead, the Group is striving to control the emissions by monitoring the air pollutant emissions and implementing mitigation measures. The Group will conduct proper engine repair and maintenance on a regular basis for vehicle fleets and encourage eco-driving in daily operation.

¹ The inorganic air pollutant emission is estimated by making reference to “First National Survey of Pollution Sources — Industrial Pollutants Emission Factors Handbook 《第一次全國污染源普查工業污染源產排污係數手冊》”, “Technical Guidelines for the Compilation of Emission Inventories of Air Pollutants from Road Vehicles (Trial) 《道路機動車大氣污染物排放清單編制技術指南（試行）》” and “Limits and measurement methods for emissions from light-duty vehicles (CHINA 6) 《輕型汽車污染物排放限值及測量方法（中國第六階段）》” issued by Ministry of Ecology and Environment of the PRC. Certain comparative figures for 2023 have been restated for updates in the references.



GHG Emissions

The Group is aware of potential physical and financial consequences of climate change on its business. These could include higher energy costs and more frequent extreme weather events that disrupt product supply chains. To minimise the contribution of GHG emissions, the Group strives to reduce energy use in our operations, and the related energy-saving measures are illustrated in the section headed “Use of Resources” of this report. During the Reporting Period, the Group’s GHG emissions were as follows:

GHG Emissions ²	Unit	Total GHG Emissions		
		2024	2023	Change
Scope 1 ³ CO ₂	CO ₂ e tonnes	62.85	47.68	+32%
CH ₄	CO ₂ e tonnes	0.25	0.19	+32%
N ₂ O	CO ₂ e tonnes	0.15	0.11	+36%
Scope 1 ³ – Refrigerant & Fugitive Emissions (including HCFC-22/HFC-32/R134a)	CO ₂ e tonnes	142.00	312.47	-55%
Subtotal:	CO ₂ e tonnes	205.25	360.45	-43%
Scope 2 ⁴	CO ₂ e tonnes	5,353.76	6,761.37	-21%
Scope 3 ⁵	CO ₂ e tonnes	92.15	88.98	+4%
Total	CO ₂ e tonnes	5,651.16	7,210.80	-22%
Intensity of GHG Emissions (per building area) ⁶	CO ₂ e tonnes/m ²	0.133	0.201	-34%

For the year ended 31 December 2024, the total GHG emissions were 5,651.16 CO₂ e tonnes (2023: 7,210.80 CO₂ e tonnes) and its intensity was 0.133 CO₂ e tonnes/m² (2023: 0.201 CO₂ e tonnes/m²) per building area, presenting a respective decrease of 22% in total GHG emissions and 34% in intensity as compared to previous year.

The decrease in Scope 1 GHG emission was mainly attributable to the reduction in refrigerant and fugitive emissions, while the decrease in Scope 2 GHG emission was mainly due to the increased composition in renewable energy consumption. In the Reporting Period, the Group purchased I-REC of 5,000 MWh, striving to reduce greenhouse gas emission through utilisation of renewable energy. Scope 3 GHG emission remained at similar level as compared to last year.

² In addition to direct and indirect GHG emissions from the Group’s production bases in Dongguan, Scope 1 and Scope 2 GHG emissions from the Group’s head office in Hong Kong and administrative offices in Shenzhen and Japan are included. The calculation of the corresponding air emission assessment figures and the emission factors used for the calculation are based on “Methodology for Accounting and Reporting of Greenhouse Gas Emissions from Enterprises in Other Industries (Trial) 《工業其他行業企業溫室氣體排放核算方法與報告指南（試行）》” jointly issued by National Development and Reform Commission and National Center for Climate Change Strategy and International Cooperation, “Electricity Carbon Dioxide Baseline Emission Factor 《電力二氧化碳排放因子》”, and “IPCC Sixth Assessment Report on Climate Change 《IPCC氣候變遷第六次評估報告》” issued by the Ministry of Ecology and Environment of the PRC. Unless otherwise mentioned, certain comparative figures for 2023 have been restated for updates in the references and data collected.

³ Scope 1: The direct emissions from the business operations owned or controlled by the Group, including the emission from the Group’s vehicle fleet, hydrofluorocarbons (HFC) and perfluorocarbons (PFC) equipment.

⁴ Scope 2: The indirect energy emissions from the internal purchased electricity consumption by the Group.

⁵ Scope 3: Other indirect emissions from business travel and employee commuting by the Group. Comparative figure for 2023 has been restated for employee commuting data collected.

⁶ During the Reporting Period and 2023, the Group had a total building area of 42,636.6 and 35,865.6 m² respectively.



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For the year ended 31 December 2024, methane emission induced by septic tanks was 49.0 tonnes (2023: 46.6 tonnes) in accordance with ISO14064 standard calculation, presenting an increase by 5%.

Looking ahead, the Group will encourage the use of digital communication with overseas stakeholders to minimise the needs of business travel. Besides, the Group will continue in tracing the amount of GHG emissions and implementing relevant measures to mitigate the impacts from its operational activities.

Wastewater

Although the Group does not contribute and generate significant wastewater from its operational activities, the Group is aware that potential wastewater could be generated during certain operational activities. In this regard, the Group has installed a system to segregate rainwater and sewage. The Group complied with all applicable local and international environmental regulations, and strictly abides by the “Water Pollution Prevention and Control Law of the PRC 《中華人民共和國水污染防治法》”. The Group properly treats all wastewater and manages the treatment plant in accordance with the local regulations namely “Guangdong Local Standards – Emission Limits of Water Pollutants DB44/26-2001 《廣東省地方標準 – 水污染物排放限值DB44/26-2001》”. The Group conducts regular monitoring and inspections to ensure that the concentration of wastewater discharge is within the discharge limits set out by the local authority.

Looking ahead, the Group will enhance data collection system in tracing the amount of wastewater discharge, ensure the transparency of disclosure and implement relevant measures to mitigate the impacts from its operational activities.

Wastes

The operation nature of the Group entails the use of resources in wide range of medical devices in development and manufacturing. The Group complied with all applicable local and international environmental regulations, and strictly abides by “Solid Waste Pollution Prevention and Control Law of the PRC 《中華人民共和國固體廢物污染環境防治法》”. Hazardous waste includes clinical waste and office stationery. Non-hazardous waste includes domestic waste, kitchen waste and household waste. The Group strictly follows the applicable guidelines and regulations to handle, manage and discharge hazardous and non-hazardous wastes. The Group has implemented comprehensive emergency procedure protocol to contain and limit its damage to the environment.

Hazardous wastes are collected and handled by the licensed contractors, according to the National Hazardous Waste List. To minimise the environmental impacts of hazardous wastes, all bins are covered and must be protected against leakage to prevent pollution to the environment. Non-hazardous wastes are collected daily and disposed to landfill.



During the Reporting Period, the hazardous wastes and non-hazardous wastes produced were as follows:

Hazardous Wastes	Unit	Total Hazardous Wastes		
		2024	2023	Change
Clinical Wastes ⁷	tonnes	0.63	0.10	+530%
Other Hazardous Wastes ⁸	tonnes	2.63	0.64	+311%
Total Hazardous Waste	tonnes	3.26	0.74	+341%
Intensity of Hazardous Wastes (per building area) ⁶	kg/m ²	0.0765	0.0206	+271%

Non-hazardous Wastes	Unit	Total Non-hazardous Wastes		
		2024	2023	Change
Domestic Wastes ⁹	tonnes	144	144	–
Total Non-hazardous Wastes	tonnes	144	144	–
Intensity of Non-hazardous Wastes (per building area) ⁶	kg/m ²	3.38	4.01	–16%

For the year ended 31 December 2024, the total amount of hazardous wastes was approximately 3.26 tonnes (2023: 0.74 tonnes), representing an increase of approximately 341% as compared to last year. The total amount of clinical wastes was approximately 0.63 tonnes (2023: 0.10 tonnes), representing an increase of approximately 530% over last year. The increase in total amount of hazardous wastes was mainly due to (i) newly introduced volatile organic compounds (VOC) sensing instrument with an upgrade from one-stage activated carbon to two-stage activated carbon to adsorb waste gas, and (ii) the increase in medical products production volume during the Reporting Period.

For the year ended 31 December 2024, the total amount of non-hazardous wastes was 144 tonnes (2023: 144 tonnes) which remained the same level with the previous year. Intensity of total non-hazardous wastes reduced by 16% mainly due to the increased building area compared to previous year. The Group has continuously encouraged employees to adopt 3R principles i.e. reduce, reuse and recycle, aiming to lower our daily waste generation at the operation sites.

Looking ahead, the Group will continuously enhance R&D and consider implementing relevant waste reduction measures to mitigate the impacts from its operational activities.

⁷ Clinical waste includes the Limulus Amoebocyte Lysate (LAL) and their test kit, isopropanol and thinner.

⁸ Other hazardous waste includes chemicals waste such as acetone, silicone oil, mercury and etc.

⁹ Non-hazardous waste represents domestic wastes generated in office, kitchen waste and household waste.



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Use of Resources

Energy Consumption

The Group is committed to conserving resources for the purposes of environmental and operating efficiency. To pursue the Group's environmental commitment, it implements multiple measures in enhancing energy efficiency. The Group has formulated energy-saving plan annually and installed energy monitoring system, including:

- Establishment of an energy management centre to analyse and monitor energy usage regularly;
- Installation of a solar-powered water heating system in office and dormitory;
- Installation of solar street lights;
- Replacement of conventional lightings with Light Emitting Diode (LED) lights or T5 fluorescent tube;
- Purchase of environmental-friendly electric forklifts;
- Limiting unnecessary use of company vehicles;
- Switching off idling engines, including lighting, personal computer, air-conditioners and other electronic equipment;
- Using video conferencing or phone calls for meeting;
- Maintaining indoor room temperature at 24 to 26 degrees Celsius at the office;
- Placing energy-saving reminders at pantry, office and dormitory; and
- Turning off the electricity supply to idle appliances to reduce their standby power consumption.

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The Group's energy consumption is from vehicle fuels, solar energy consumption (direct energy consumption) and purchased electricity (indirect energy consumption). During the Reporting Period, the energy consumption of the Group was as follows:

Energy Consumption Types ¹⁰	Units	Total Energy Consumption ¹¹		
		2024	2023	Change
Direct Energy Consumption				
Diesel Oil	kWh	90,181	70,821	+27%
Unleaded Petrol	kWh	160,676	125,415	+28%
Solar Energy	kWh	5,866	3,726	+57%
Total Direct Energy Consumption	kWh	256,723	199,962	+28%
Intensity of Direct Energy Consumption (per building area) ⁶	kWh/m ²	6.021	5.575	+8%
Indirect Energy Consumption				
Purchased Electricity	kWh	17,381,036	15,634,753	+11%
Total Indirect Energy Consumption	kWh	17,381,036	15,634,753	+11%
Intensity of Indirect Energy Consumption (per building area) ⁶	kWh/m ²	407.7	435.9	-6%

For the year ended 31 December 2024, the total direct energy consumption was 256,723 kWh (2023: 199,962 kWh), and its intensity was 6.021 kWh/m² (2023: 5.575 kWh/m²) per building area. Compared with the previous year, the increase of 28% in total direct energy consumption and 8% in its intensity were mainly attributable to the increase in usage of vehicle fleets for employee commuting and products delivery between operation sites.

For the year ended 31 December 2024, the total indirect energy consumption was 17,381,036 kWh (2023: 15,634,753 kWh), and its intensity was 407.7 kWh/m² (2023: 435.9 kWh/m²) per building area, it presented an increase of 11% in total indirect energy consumption and 6% decrease in its intensity. The Group has expanded its operations and increased its production volume during the Reporting Period, leading to an increase in the electricity consumption in our operation sites. Nevertheless, intensity of indirect energy consumption decreased due to the increased building area compared to previous year, demonstrating our success in energy efficiency. The Group has installed solar street lights in the Reporting Period and will consider to install further electricity saving devices to save electricity consumption in 2025.

Looking ahead, the Group will continue in tracing the Group's energy consumption and implementing relevant energy conservation measures.

Water Consumption

The Group is devoted to reducing the use of water and has established a water consumption reduction pathway with a long-term perspective as a directional target. The Group has formulated water-saving measures, including:

- Installation of water flow controllers and water-efficient taps; and
- Placing water-saving reminders at pantries and toilets.

¹⁰ In addition to energy consumption by the Group's production bases in Dongguan, purchased electricity for Hong Kong head office, Shenzhen and Japan administrative offices are included. Certain comparative figures for 2023 have been restated for updates in the data collected.

¹¹ The table presentation is refined and comparative figures for 2023 have been re-presented.



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The Group's operational activities are mainly production of medical devices, which do not consume a material amount of water. Water consumption of the Group is mainly from office and household use and the Group had no difficulty in water sourcing. During the Reporting Period, the water consumption was as follows:

Water Consumption	Unit	Total Water Consumption		
		2024	2023	Change
Total	m ³	129,618	120,870	+7%
Intensity of Water Consumption (per building area) ⁶	m ³ /m ²	3.04	3.37	-10%

For the year ended 31 December 2024, the total water consumption was 129,618 m³ (2023: 120,870 m³), and its intensity was 3.04 m³/m² (2023: 3.37 m³/m²) per building area. Total water consumption increased by 7% while its intensity has decreased by 10% as compared to last year. The increase in total water consumption was mainly due to an increase in headcount during the Reporting Period while the reduction in water consumption intensity demonstrated the Group's effective adoption of water-saving measures and regular facilities maintenance during the Reporting Period. Looking ahead, the Group will continue to monitor its water usage, review and implement additional water saving practices.

Paper Consumption

Paper consumption was mainly utilised for report publication and offices administrative use from office in Dongguan. During the Reporting Period, the paper consumption was as follows:

Paper Consumption	Unit	Total Paper Consumption		
		2024	2023	Change
Office Paper and Publication	tonnes	6.7	5.7	+18%

For the year ended 31 December 2024, the paper consumption increased by approximately 18% to 6.7 tonnes (2023: 5.7 tonnes). The Group has been implementing policies in cutting down paper usage, including:

- Encourage digital report publication;
- Implement 3R policy (i.e. reduce, reuse and recycle);
- Implement Office Automation (OA) System and the ERP System;
- Set up default duplex-printing system; and
- Encourage employee's communication via electronic means.

Moving forward, the Group will continue to strive in cutting down the paper consumption and increasing the recycling rate to reduce the generation of waste paper.



Packaging Materials Management

To ensure the quality of products, the Group has applied packaging materials, including carton box, plastic and paper in delivery and transportation process. The Group has optimised the use of packaging materials by reusing all the packaging materials. Any materials that cannot be reused will be disposed to landfill. During the Reporting Period, the consumption of packaging materials was as follows:

Packaging Materials Consumption	Unit	Total Packaging Materials Consumption		
		2024	2023	Change
Carton Box	tonnes	616	569	+8%
Plastic	tonnes	104	101	+3%
Total	tonnes	720	670	+7%
Intensity of Packaging Materials Consumption (per production volume in million) ¹²	tonnes/production volume (in million)	10.29	10.47	-2%

For the year ended 31 December 2024, the total packaging materials consumption was 720 tonnes (2023: 670 tonnes), and the intensity of the total packaging materials consumption per production volume in million was 10.29 tonnes (2023: 10.47 tonnes). The total packaging materials consumption has increased by 7% and its intensity has decreased by 2% as compared to last year, which was mainly due to the increase in production volume and the Group's effort in minimising consumption of packaging materials during the Reporting Period, respectively.

Looking ahead, the Group will strive to manage the inventory control on packaging materials and the monitoring system on packaging materials purchase so as to avoid unnecessary consumption and minimise the consumption quantity. Moreover, considered the detrimental effect contributed by plastic materials on the environment, the Group has strategically outlined a phased approach to eliminate plastic packaging and adopt alternative packaging materials.

Also, the Group proactively reduces the use of raw materials in terms of product design, modification and presentation, minimising the amount of materials waste and saving cost of materials. Moving forward, the Group will continuously commit to sourcing environmentally friendly materials in its business operations.

The Environment and Natural Resources

The Group is well aware of its impacts on the environment, and systematically evaluates the impact of environmental risks based on the possibilities of the events as well as the degree of severity. Recognising the significant influence of environmental and natural resources on its operations, the Group is committed to fostering sustainable practices, managing natural resources responsibly, and proactively adapting to climate change.

The Group has established related procedures, as outlined in the sections headed "Emission" and "Use of resources" of this report, to mitigate the risks of pollution and commit to reducing the environmental impacts from manufacturing process in daily operation.

¹² During the Reporting Period, the Group has produced approximately 70,000,000 (2023: 64,000,000) units of products.



Environmental, Social and Governance Report

Environmental Education

The Group believes employees' dominance is crucial to environmental protection. To reinforce employee's understanding and awareness on conserving the environment, the Group provides support to employees, including ESG education and training under regular basis during the Reporting Period. The purpose of environmental education is to enhance employee's knowledge on the environmental standards and encourage them to be proactive and respectful to environmental protection.

During the Reporting Period, there was no incident with significant impacts on the environment and natural resources.

Climate Change

Climate change poses a common challenge globally, and the PRC, as the greatest developing country, recognises the importance of responding to climate change. The PRC government has implemented decisive policies, actions and measures by making two significant decisions in 2020, which is striving to achieve carbon peaking by 2030 and carbon neutrality by 2060. In alignment with the national policies, enterprises have gradually responded to climate change, and the Group is deeply acknowledged that climate change is driving operational risks and impacts. As of this Reporting Period, the Group has responded to the initiative of the PRC government and has complied with the national goals.

Our Response Towards Climate Change

The Group has to adapt and mitigate the impact from climate change on our operations and be prepared in responding to climate-related risks and opportunities in order to achieve sustainable development. The Group understands the potential climate-related risks and opportunities in the short-term, medium-term and long-term and their potential impacts on business strategy, operational and financial performance. We have adhered to the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD). We have identified a series of climate-related risk and opportunities relevant to our assets and services which are significant to us. The physical and transition risks and opportunities are discussed in the sections below.

Time period	Risks	Opportunities
Short-term (0 – 1 year)	<ul style="list-style-type: none"> Physical risks – Our operation is facing risk from extreme weather events Physical risks – Securing the skills and capability required to implement climate strategy 	<ul style="list-style-type: none"> Technologies to enhance the performance of operations and energy efficiency
Medium-term (5 years)	<ul style="list-style-type: none"> Transition risks – Implementation of low-carbon policies for the operation Transition risks – Supply and demand for certain commodities, products and services may change as climate related risks and opportunities are increasingly taken into account 	<ul style="list-style-type: none"> Transitioning to low carbon economy market to meet government decarbonisation targets
Medium to long-term (5+ years)	<ul style="list-style-type: none"> Transition risks – Potential new regulation and policies Transition risks – Development and use of emerging technologies may increase the operational costs, and reduce the Groups' competitiveness Transition risks – The Group's reputation may be impacted due to changing customer or community perceptions of the Group's contribution to or detraction from the transition to a lower carbon economy 	<ul style="list-style-type: none"> Transitioning to low carbon economy market to meet government decarbonisation targets



Climate-related physical risks have the potential to damage the integrity of the Group's assets or interrupt and delay our product delivery to customers directly, which may negatively affect the Group's income. The priority of the Group in considering the physical risks is the increase in frequency and severity of extreme weather, followed by heat stress, as per the result of climate risk assessment. The Group has already set up a range of measures in place to enhance the reliance of its operations and avoid any physical damage to property. We implement contingency plan for extreme weather or emergency conditions. When there are extreme weather and emergency events, we continuously monitor the meteorological information and implement corresponding contingency plans, as well as following the government announcement in a timely manner. We would rearrange manpower, take precautionary measures to ensure staff safety in the event of adverse weather conditions such as typhoon, rainstorm and heatwave. The Group recognises the potential impact towards the building premises, we ensure our insurance covers fire incidents, third party injuries within our building premises, staff injury during the course of business, and transit loss or damage of shipment of finished goods. The mitigation measures will be reviewed timely to prevent major loss.

Considering the pace of change in countering climate change has expedited around the world, transition risks have the potential to increase the operational cost and market risk. The priority of the Group in considering transition risks are policy and legal risk, as well as technology risk. As climate change has increasingly become a global concern, the potential change in governmental policies and regulations, and failure in meeting market needs as well as stakeholders' expectations about the contribution to climate change may create additional challenges to the Group. As such, investment decision might be affected, resulting in financial loss. The Group has already identified the relevant risks and keep monitoring the market and policy updates. Following national regulation on vehicle fleets, we decide to replace traditional fuel vehicle by electric vehicles (EVs) accordingly and planned to invest according to the market needs and take this as an opportunity for long term development. Despite the fact that the Group is facing challenges from climate-related risks, we are willing to find opportunities in them. We have reinforced the management on energy targets, promoted resources saving measures and implemented renewable energy, etc. These measures promote energy efficiency and operation cost saving. Moreover, the Group has invested in green building research on the New Production Facility and promoted green office management.

Our ESG Committee and ESG Working Group will regularly review and monitor our business practices and processes to ensure the compliance of related laws and regulations. External consultancy service will be pursued when necessary. Looking ahead, the Group will continue reviewing the impact of climate change on business and incorporate climate-related risks and opportunities into operational considerations, such as changes in environmental-related regulations, in order to increase resilience.



Environmental, Social and Governance Report

Climate-related Scenario Analysis

During the Reporting Period, the Group engaged a third party consultant to conduct climate-related scenario analysis to assess the climate-related physical and transition risks, as well as the climate-related opportunities. Details of analysis are as follows:

Approach of Scenario Analysis

Scope of Scenario Analysis

- The Group's assets owned and managed in Hong Kong, the PRC and Japan which include its headquarter, operating offices and manufacturing sites.

Scenarios Adopted

Physical Risks	Intergovernmental Panel on Climate Change ("IPCC") AR6 SSP 1-2.6, SSP 2-4.5, SSP 3-7.0 ¹³
Transition Risks	Central Banks and Supervisors Network for Greening the Financial System ("NGFS"): Delayed Transition, Below 2° C, Current Policies
Rationale	<ul style="list-style-type: none">• The scenarios developed take reference from IPCC (physical risks) and NGFS (transition risks)• The sources selected provide timeframes that align with strategic planning time horizon and the Paris Agreement• The scenarios chosen can potentially help the Company assess the level of exposure from physical and transition risks, and support its future strategic planning (e.g. relocate assets)

Time Horizon

Short-term	2030
Medium-term	2050
Long-term	2080

Relevance & Assumptions

- Analysis was conducted in 2024. It was expected that the asset locations will remain the same over the time horizon (as stated above)
- Mitigation measures will remain the same
- Physical risk: Assessed how climate-related weather events can possibly impact Company's asset and businesses
- Transition risk: Considered carbon price, energy mix, energy investment, electricity capacity, population and GDP, CO₂ emission, final energy demand etc. to determine the transition risk possess to the Company

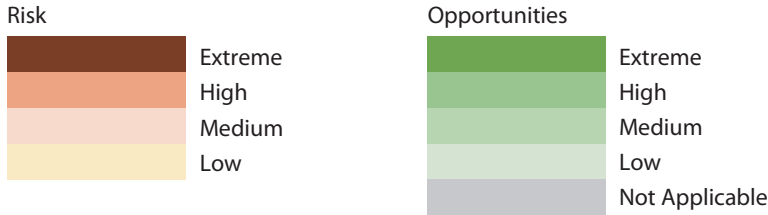
¹³ With reference to Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report Shared Socioeconomic Pathways.



Qualitative Analysis

The following analysis outlines the risk ratings under various climate-related scenarios in different time horizons. Risk levels are classified into 4 levels, namely "Extreme", "High", "Medium" and "Low". Selected possible climate-related opportunities are also suggested as follows for Company's considerations. Similarly, different ratings are assigned to the corresponding opportunities under different climate-related scenarios. Please refer to the legend and summary analysis tables as below.

Legend



Physical Risk Rating

Physical Risk Drivers	SSP 1-2.6			SSP 2-4.5			SSP 3-7.0		
	2030	2050	2080	2030	2050	2080	2030	2050	2080
Urban flood	High	High	High	Extreme	Extreme	Extreme	Extreme	Extreme	Extreme
Coastal flood	Medium	Medium	Medium	High	High	High	High	High	High
River flood	Medium	Medium	Medium	High	High	High	High	High	Extreme
Landslide	Medium	Medium	Medium	High	High	High	Extreme	Extreme	Extreme
Tsunami	Medium	Medium	Medium	High	High	High	High	High	High
Tropical Cyclone	High	High	High	Extreme	Extreme	Extreme	Extreme	Extreme	Extreme
Wildfire	Medium	Medium	Medium	High	High	High	High	High	High
Heat Waves	Medium	Medium	Medium	Medium	Medium	High	High	High	High
Sea level Rise	Medium	Medium	Medium	Medium	Medium	Medium	High	High	Extreme
Heat Stress	High	High	High	High	High	High	High	Extreme	Extreme
Drought	Medium	Medium	Medium	Medium	High	High	High	Extreme	Extreme
Water Stress	Medium	Medium	Medium	Medium	Medium	Medium	Medium	Medium	Medium
Increased Precipitation	High	High	High	Extreme	Extreme	Extreme	Extreme	Extreme	Extreme
Water Depletion	Medium	Medium	Medium	Medium	Medium	Medium	Medium	Medium	Medium



Environmental, Social and Governance Report

Transition Risk Rating

Transition Risk Drivers	Delayed Transition			Below 2°C			Current Policies		
	2030	2050	2080	2030	2050	2080	2030	2050	2080
Trade Restriction and Regulation	Light	Dark	Dark	Light	Dark	Dark	Light	Light	Light
Government Regulation	Light	Dark	Dark	Light	Dark	Dark	Light	Light	Light
Cap-and-trade System (one of the carbon pricing mechanism)	Light	Dark	Dark	Light	Dark	Dark	Light	Light	Light
Asset Stranding	Light	Light	Light	Light	Light	Light	Light	Light	Light
Volatile Market Structures	Light	Light	Light	Light	Light	Light	Light	Light	Light
Changing Consumer Preference and Behavior	Light	Light	Light	Light	Light	Light	Light	Light	Light
Reputation Risk	Light	Light	Light	Light	Light	Light	Light	Light	Light
Cash Flow and Financing Availability	Light	Light	Light	Light	Light	Light	Light	Light	Light
Technology Obsolescence	Light	Light	Light	Light	Light	Light	Light	Light	Light
Sustainable Energy Integration Challenges	Light	Dark	Dark	Light	Dark	Dark	Light	Light	Light
Supply Chain Resilience	Light	Light	Light	Light	Light	Light	Light	Light	Light
Workforce Skill Gaps	Light	Light	Light	Light	Light	Light	Light	Light	Light
Employment and Labour Market	Light	Light	Light	Light	Light	Light	Light	Light	Light
Legal and Litigation Risk	Light	Light	Light	Light	Light	Light	Light	Light	Light

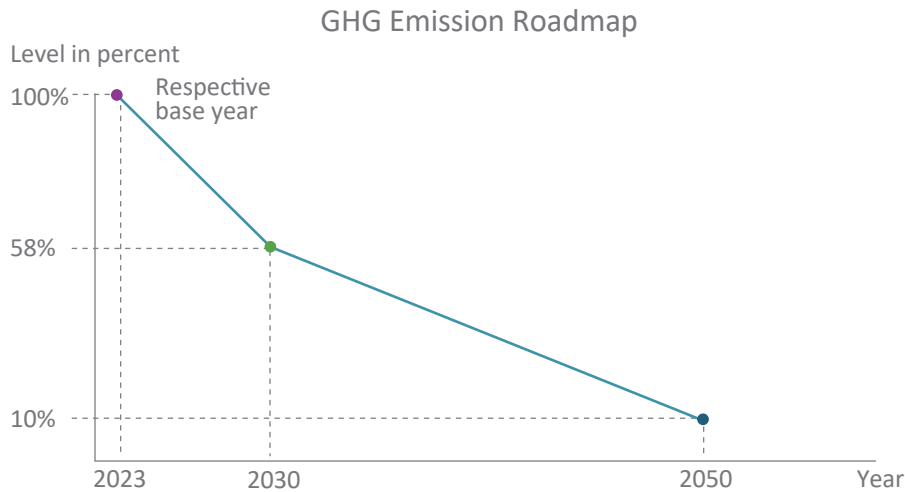


Suggested Opportunities Rating

Risk Drivers	Possible Opportunities	Opportunities					
		SSP 1-2.6	SPP 2-4.5	SSP 3-7.0	Delayed Transition	Below 2°C	Current Policies
Physical							
Tropical Cyclone	<ul style="list-style-type: none"> Investment in resilient infrastructure which can withstand extreme weather events e.g. rain gardens, permeable pavers, green roofs etc. to better manage stormwater runoff and reduce flooding risk 						
Heat Stress	<ul style="list-style-type: none"> Optimise working environment, with shaded areas, proper ventilation, hydration station, so as to boost productivity Utilise shading device to reduce the solar heat penetration into the indoor areas to reduce cooling load When comes into usage of air conditioning to improve indoor thermal comfort, select high efficiency air conditioners (e.g. high coefficient of performance) to reduce energy use 						
Increasing Precipitation	<ul style="list-style-type: none"> Invest in green infrastructure facilities that utilise increased precipitation for purposes like irrigation, cooling systems, or replenishing groundwater sources 						
Transition							
Cap-and Trade System	<ul style="list-style-type: none"> Create new revenue stream by investing in carbon offset projects 						
Sustainable Energy Integration	<ul style="list-style-type: none"> Increasing adoption of renewable energy 						
Government Regulation	<ul style="list-style-type: none"> Create a stable and predictable market environment with clear direction and targets 						



Green Targets



Our ESG Committee acknowledges the imminence of climate-related action to be applied to the Group’s operation. The Group has taken into account the SBTi science-based carbon target methodology and the Group’s practical situation to come up with challenging yet achievable science-based carbon targets. Defining 2023 as the baseline year, the Group is committed to reducing Scope 1 and 2 emissions by at least 42% within 2030, and at least 90% by 2050, as compared to the baseline year, moving steadfastly towards the goal of achieving carbon neutrality. In the meantime, the Group is actively exploring and developing emission reduction strategies and targets for Scope 3 emissions. The Group is motivated to continuously reduce GHG emissions and improve our use of resources, through applying professional knowledge to improve on-site efficiency and maintaining efficient management support. Relevant action plans and corresponding strategies are established, details are illustrated in the following:

Aspects	Our Targets	Actions
Air emissions and GHG emissions	Reduce vehicle carbon emission by 20% within 2030; Reduce stationary source emission in project-based scenario	<ul style="list-style-type: none"> Reasonable travelling. Reducing unnecessary travelling and arrange carpooling if feasible Minimising long-distance and oversea business travelling by encouraging communication via electronic means Adopting electric vehicles (EVs) as alternative to vehicle fleets
Waste	Reduce waste generation	<ul style="list-style-type: none"> Minimising packaging materials required in our products Adopting green procurement. Sourcing environmental friendly materials and adopting alternative packaging materials Recycling and reusing carton boxes and office paper
Water	Reduce water consumption	<ul style="list-style-type: none"> Using water efficient devices in new plumbing works Arranging employee training to promote water conservation
Energy	Reduce Scope 2 emission by at least 50% within 2030; Reduce energy consumption	<ul style="list-style-type: none"> Replacing traditional lighting with LED lamps Utilising renewable energy (e.g. solar energy) instead of electricity generated from fossil fuels Reducing unnecessary power consumption of lighting equipment and non-operating equipment Promoting facilities optimisation with proper maintenance of equipment Initiating preparation for ISO50001:2018 Certification Purchase of renewable energy certificate



We will periodically review our progress and metrics as we continue to evaluate the effectiveness of our approach and measures.

The Group supports the global climate action and aligns with the local governments' emission reduction requirements, such as following local governments' emission reduction requirements by or before 2030, as well as to achieve carbon neutrality by 2050 in Hong Kong region and by 2060 in the PRC.

Looking ahead, the Group is committed to continuously taking effort on implementing its action plans to actively manage the environmental footprint, striving to achieve a low-carbon economy.

SOCIAL ASPECTS

The Group is committed to maintaining a high level of corporate social governance as it is important for the Group in constructing a safe and healthy work environment as well as establishing product quality and social credibility. In the meantime, the Group devotes itself to achieving the sustainable development of its business and community. To promote this business model, the Group exhibits prudence in managing its operations and cautious in executing decisions made by the management team. Internal policies established are detailed below:

- Remuneration Management Policy (工資管理制度);
- Employment Termination Management Practices (員工離職管理辦法);
- Attendance Management System (公司考勤管理制度);
- Recruitment Procedure (公司招聘程序);
- Human Resources Safety Control Manual (人力資源安全控制指引);
- Promotion System (晉升制度);
- Social Responsibility Management System (社會責任管理制度);
- Anti-discrimination and Anti-harassment Management Regulation (公司反歧視與騷擾管理規定);
- Training Management Regulation (培訓管理規範);
- Employee Training Procedure (員工之培訓程序); and
- Prohibition of Child and Forced Labor, Human Trafficking Provisions (禁止使用童工及強迫勞動·人口販賣規定).

Employment and Labour Practices

Employees are considered as the Group's valuable assets towards continuous success. The Group strives to provide its employees with a decent working environment while providing opportunities for them to develop alongside the Group's business growth. The Group has developed a comprehensive human resource management system, 'Employee Handbook' has been introduced as the management approach on compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.



Environmental, Social and Governance Report

The Group is eager to build and maintain a harmonious, fair and safe working environment for employees, and endlessly strives to enhance corporate social responsibility. The Group adopts employment policies that comply with the relevant laws and regulations in the PRC, Hong Kong and Japan, including but not limited to:

- Employment Ordinance (Chapter 57 of the Laws of Hong Kong);
- Employees' Compensation Ordinance (Chapter 282 of the Laws of Hong Kong);
- Mandatory Provident Fund Schemes Ordinance (Chapter 485 of the Laws of Hong Kong);
- Minimum Wage Ordinance (Chapter 608 of the Laws of Hong Kong);
- Labour Law of the PRC 《中華人民共和國勞動法》;
- Labour Contract Law of the PRC 《中華人民共和國勞動合同法》;
- Social Insurance Law of the PRC 《中華人民共和國社會保險法》;
- Law of the PRC on the Protection of Minors 《中華人民共和國未成年人保護法》;
- Law of the PRC on Safeguarding the Rights and Interests of Women 《中華人民共和國婦女權益保護法》;
- Guangdong Province on the Protection of Disabled Persons 《廣東省殘障人士就業辦法》;
- Implementation Measures for Paid Annual Leave for Enterprise Employees 《企業職工帶薪年休假實施辦法》;
- Administrative Regulations on Housing Provident Funds 《住房公積金管理條例》; and
- Labour Standards Act of Japan.

During the Reporting Period, there were no cases of non-compliance regarding compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunities, diversity, anti-discrimination, and other benefits and welfare.



Employee Profile and Turnover

As at the end of the Reporting Period, the number of employees by gender, age group, employee type, employee category and geographical region are illustrated in the table below.

Employee	2024	2023
By gender		
– Male	577	550
– Female	751	714
By age group		
– Below 30	259	234
– 31 – 40	424	418
– 41 – 50	454	447
– 51 and above	191	165
By employee type		
– Full Time	1,328	1,264
– Part Time	0	0
By employee category		
– Senior Management	14	11
– Middle Management	41	41
– Supervisor	74	68
– General Staff	1,199	1,144
By geographical region		
– Hong Kong	44	43
– Dongguan	1,252	1,190
– Shenzhen	22	22
– Japan	10	9
Total	1,328	1,264



Environmental, Social and Governance Report

In the Reporting Period, the employee turnover rate based on gender, age group, employee category and geographical region are illustrated in monthly basis shown in the table below.

Employee Turnover Rate ¹⁴	2024	2023	Change ¹⁵
By gender			
– Male	4.1%	3.5%	↑0.6ppts
– Female	2.3%	3.3%	↓1.0ppts
By age group			
– Below 30	7.6%	5.8%	↑1.8ppts
– 31 – 40	2.9%	3.7%	↓0.8ppts
– 41 – 50	1.7%	2.6%	↓0.9ppts
– 51 and above	0.8%	1.0%	↓0.2ppts
By employee category			
– Senior Management	0.0%	1.5%	↓1.5ppts
– Middle Management	0.8%	0.8%	–
– Supervisor	0.2%	1.2%	↓1.0ppts
– General Staff	3.4%	3.6%	↓0.2ppts
By geographical region			
– Hong Kong	0.8%	1.6%	↓0.8ppts
– Dongguan	3.2%	3.5%	↓0.3ppts
– Shenzhen	0.8%	1.9%	↓1.1ppts
– Japan	0.8%	0.9%	↓0.1ppts
Total	3.1%	3.4%	↓0.3ppts

As at the end of Reporting Period, the overall turnover rate was 3.1% (2023: 3.4%), marking a reduction of 0.3 ppts. The Group values employee satisfaction and provides competitive remuneration package in order to retain talents. To understand employees and enhance the Group's resources management, the Group conducted exit-interview with employees to collect feedbacks for improvements on our operation and resources management system.

¹⁴ Employee turnover rate = (Total number of employees turnover per year/12 months)/ Total number of employees at the end of Reporting Period.

¹⁵ The employee turnover rate change is presented by the differences in ppts.



Recruitment

The recruitment process has strictly followed and abided by local laws and regulations. All illegal means such as retention of identity cards or passports, intimidation, coercion and undue pressure are strictly prohibited. In adherence to the strict prohibition of child labour, we enforce identity check as a mandatory step in our recruitment process, coupled with annual checks to prevent any instances of child labour. If any instances of child labour are discovered, immediate termination of employment will ensue. If necessary, the Group will seek assistance from relevant institutions. The Group's dismissal process complied with all relevant laws and regulations.

During the Reporting Period, the Group was in compliance with relevant laws and regulations relating to preventing child and forced labour, and as such no rectification was required.

Equal Opportunities

The Group is committed to providing equal opportunities in the process of recruitment, hiring and employment. The fair and equal employment practice during recruitment procedures is applied to hire new employees. The Group appreciates the cultural diversity in the workplace, as such our recruitment is based on candidates' experiences, education backgrounds, abilities and business needs, regardless of race, gender, age, marital status, pregnancy, family status, sexual orientation, religion and nationality. The Group has developed policies for anti-discrimination and anti-harassment to foster equal opportunities.

Promotion

All talented employees have the potential to be promoted, evaluation is based on their capabilities, work performance, job-related training and personal career development. Along with work performance, the continuous education, qualification and professional certificates are given priority during the consideration of promotion. The Group adopts semi-annual and annual appraisals to review employees' performance and discussion on employees' needs and expectations. During the appraisals, the Group highlights outstanding performers and offers employees promotion package to retain talents.

Remuneration and Dismissal

The Group strives to attract and retain qualified, enthusiastic and committed employees by offering fair and reasonable remuneration package and benefits. The Group respects the right of employees and provides fair remuneration that are linked to the employee performance. The Group benchmarks the employees' salary against industry standards and offers competitive remuneration package to recruit talented employees.

For dismissal procedures, the "Termination Policy" specifies the conditions for employee resignation and company dismissal, as well as the procedure for employee dismissal. In order to improve the human resources management system, exit interviews are conducted with employees to understand the reasons for resignation.

Working Hours and Rest Period

The Group agrees and values the importance of work-life balance as it links to employee's productivity and well-being. To avoid employee from working overtime, the Group is operated under meticulous production schedule and arranged reasonable production workflow. A multi-shift system is used in our production line to ensure employees have adequate time to rest. The Group's statutory holidays are implemented in accordance with national regulations, including marriage leave, bereavement leave, maternity leave, paternity leave, lactation leave, work-related injury leave and etc.

Benefits and Welfares

According to the applicable laws, the Group contributes "Five Social Insurances and One Housing Fund" to employees in the PRC; Mandatory Provident Fund (MPF) scheme is offered to employees in Hong Kong; and the retirement allowance is offered to employees in Japan.



Environmental, Social and Governance Report

The Group values employees' opinion, and in-house labour union was formed. Quarterly employee communication forum with the Group's representatives were held as the platform for all employees to join and express opinions.

To cultivate employees' sense of belonging, the Group promotes workplace friendship and cultivates team spirit by organising various recreational activities regularly. During the Reporting Period, the Group has arranged various activities for all employees, for instance, sports competitions, team-building activities, tourism activities, birthday celebration events, family day, festivals celebration parties and annual dinner. The Group values employees' well-being, facilities including basketball courts, badminton courts, table tennis, library and employee dormitories are provided for all employees.



2024 Sports Competitions



Team Building Activities

Tourism Activities



Employees' Birthday Celebration Events

Vincent Medical Family Day



Mid-Autumn Festival Celebration Activities



International Women's Day Gifting Activities



Employee Exchange Meeting



2024 Annual Dinner



Christmas Celebration Activities



Winter Solstice Celebration Activities

The Group has continued to contribute to the employees' welfare fund during the Reporting Period to help employees who are in need. The fund provides a wide variety of support to all employees who have passed the probationary period. The welfare fund includes medical aid, disability assistance, wedding gifts and condolence money. During the Reporting Period, employees received food and beverages on a monthly basis, and gifts during every festival to share with their families.



Environmental, Social and Governance Report

Training and Development

The Group has been cultivating a continuous professional development culture. To improve the overall quality of employees, the Group encourages employees to replenish their knowledge and acquire new skills to perform jobs and overcome challenges under the modern competitive market environment. The human resources department stipulates training schedules for employees. During the Reporting Period, training topics include but were not limited to:

- Technical knowledge training;
- Product knowledge training;
- Information security training;
- Soft skill development training;
- Occupational health and safety training;
- Environmental protection training; and
- ESG training.



In order to enhance the convenience and flexibility in training, the Group tends to provide more online trainings to employees. During the Reporting Period, an overall of 91% of employees have been trained and the trained employees have received an average of approximately 16 training hours, accumulating a total of 29,875 training hours.

Environmental, Social and Governance Report



During the Reporting Period, the percentage of trained employees presented by gender and employee category are shown below:

Percentage of trained employees ¹⁶	
By gender	
Male	90%
Female	93%
By employee category	
Senior Management	86%
Middle Management	91%
Supervisor	89%
General Staff	91%
Overall	91%

During the Reporting Period, the average training hours presented by gender and employee category are shown below:

Average training hours ¹⁷	
By gender	
Male	13 hours
Female	19 hours
By employee category	
Senior Management	12 hours
Middle Management	11 hours
Supervisor	15 hours
General Staff	17 hours
Overall	16 hours

¹⁶ Percentage of trained employee = Employees received training in each category during the Reporting Period / (Total number of employees in each category at the end of Reporting Period + Total number of employees turnover in each category during the Reporting Period).

¹⁷ Average Training Hours = Total training hours during the Reporting Period / (Total number of employees at the end of Reporting Period + Total number of employees turnover during the Reporting Period).



Environmental, Social and Governance Report

Occupational Health and Safety

The Group strives to create a safe and healthy working environment for employees as occupational health and safety are one of the Group's core values. The Group has complied with all relevant laws and regulations, including but not limited to the "Work Safety Law of the PRC 《中華人民共和國安全生產法》" and the "Regulations on Work-Related Injury Insurance 《工傷保險條例》". In regard of the needs in identifying and mitigating potential hazards and dangers at the workplace, safety committee was established and safety managers took responsibility in conducting and monitoring workplace safety strategies and procedures.

The Group provides regular health and body check for employees to ensure they are physically fit and are well equipped for work. Special job arrangement is available for workers who are under health concerns. At workplace, warning signs and notices are placed at the prominent area to raise awareness in occupational health and safety. Personal protective equipment (PPE), medical check-up, regular safety checks and fire drill practices and machinery inspections are provided for workers.

Health and safety education and training are conducted as effective ways of preventing accidents. All newcomers must attend the occupational health and safety training, contents include emergency handling, cardiopulmonary resuscitation (CPR) training, and disease prevention trainings. These measures are proposed to ensure all employees are fully aware of health and safety matters in workplace.

In-house communication platform and an anonymous system, including email and hotline are available for employees to lodge complaints and express their concerns. By implementing measures as mentioned, the Group can fully take up the advice on employees' health and safety concerns.

During the Reporting Period, there were no work-related fatalities in the Group over the past three years.

Number of Work-related Fatality		
2024	2023	2022
0	0	0

During the Reporting Period, the Group had minor injuries occurred in the operating sites, which accounted for a total of 2 lost days (2023: 129 lost days). The Group has complied with all relevant laws and regulations, provided prompt and appropriate assistance to the injured employees, and the Group has carried out an intensive investigation to examine the root cause of the accidents. Looking ahead, the Group will continuously enhance the health and safety measures and enforce workers' safety awareness in workplace.



Operating Practices

Supply Chain Management

The Group believes its success is largely driven by reliable and honest supply chain, and the source of high-quality medical materials from reputable suppliers are attributed to providing extensive products for customers. The Group has established the supply chain management policy, including the “Evaluation & Approval of Supplier Procedure”, “Incoming Inspection Procedure or Monitoring” and “Measuring for Product Procedure” to manage the supply chain. As the quality of the medical products will have significant impact on patients’ safety and experience, suppliers are selected in accordance with quality control requirements. In the supplier selection procedures, price, quality, on-time delivery and flexibility are the key performance indicators. Suppliers are required to submit quality management system certificates, and certification documents for qualified products are required for verification when necessary. Priority is given to the suppliers with quality management system certification. The supplier evaluation team from the quality and engineering department conducts an onsite audit to assess the potential suppliers’ quality standards.

The Group believes that positive influence throughout the supply chain is also a component of social responsibility. Aligned with the Group’s value, the Supplier Corporate Social Responsibility Code of Conduct is established in supplier selection. In terms of social responsibility, all of our suppliers and contractors are governed by the Code of Conduct, which is formed by five primary social responsibilities, including:

- Environmental Protection;
- Health and Safety;
- Intellectual Property;
- Conflict of Interest; and
- Human Rights.

The Group sources materials and services globally, and qualified suppliers are registered in “Approved Vendor List” once approved. To ensure the stability and safeguarding of the supply chain, an annual supplier evaluation is conducted to ensure that their performance is consistent in fulfilling tender requirements. For those unqualified in the annual evaluation, they will be removed from the vendor list. As at 31 December 2024, the distribution of suppliers by geographical region was illustrated below:

Region	Number of Suppliers
The PRC	604
Hong Kong	52
The US	72
Other Countries	57
Total	785



Environmental, Social and Governance Report

Product Responsibility

The Group has complied with the “Product Quality Law of the PRC 《中華人民共和國產品質量法》” and is committed to promoting advanced innovative development and manufacturing in medical technology, including ventilator humidification control, high-flow nasal cannula therapy and post-stroke EMG biofeedback rehabilitation. Meanwhile, in view of the rapid development of medical industry, Vincent Medical continues to uphold its value proposition of “Patients First” by developing and providing its device and disposables to those in need. Our collaborations with global medical technology groups continue to gain steady progress.

The Group focuses on product localisation through revising all aspects of the devices in order to meet the cultural, regulatory and usage standards, which supports our products in fulfilling the market needs as well as complying with the standards and requirements.

Looking ahead, the Group will continuously support the production process that provides technological excellence as well as high-quality products and solutions, and generate sustainable product demand, allowing the Group to capture greater market share through co-developed solutions with our partners.

Customer Health and Safety

Medical device forms an essential part of the treatment procedure for almost all health conditions and it is essential to ensure products are effective and safe to handle. All products are sold under non-defected condition and complied with specifications. The Group applies comprehensive Quality System Procedure and inspection in each production process to ensure customers’ health and safety.

Quality Assurance and Management

Quality is highly important for medical products as defective products may cause irreversible and detrimental consequences to patients. The Group has fully complied with the related laws and regulations, and successfully attained Certifications on ISO 13485:2016 Medical Device Quality Management System. The Group is committed to adopting a proactive and structural approach in quality risk management from the conceptual stage to after-sales services. Production staff and quality control staff are responsible in performing self-quality checking and aligning with the Group’s stringent quality standards.

Quality assurance of the medical devices is required, and the Group was meticulous in raw materials selection, manufacturing, and exporting. Quality System Procedure is adopted to guide employees to properly perform quality assurance.

Products must be manufactured under a high sanitary environment. The Group maintains a standard level of hygiene, its “Production Environmental Control Procedure” follows the guide under the NMPA and ISO 14644 standard requirement. Medical devices, including the heated humidifier and heated humidifier respiratory unit, were granted an Emergency Use Authorisation from the FDA. Also, the Group has committed and completed the transition of the class I, class IIa and class IIb products in the EU MDR.



Product Recall and Complaint Handling

The Group strives to provide quality products and exceptional customer service and has stipulated a procedure to standardise the handling of customer complaint. During the Reporting Period, the Group manufactured approximately 70,000,000 units of products. The Group is pleased to note that there were no significant product recalls and reportable events on safety or malfunction of devices issues during the Reporting Period.

Feedback from the customers on products supplied by the Group helps us improve our services and product quality. The Group has established guidelines on handling customer complaints and opinions with care. During the Reporting Period, there were 105 complaints, among those, 96 complaints have been addressed according to internal complaint handling procedures, whilst the remaining 9 cases were related to defected product and technical issues on internet connection and software system. Looking ahead, the Group will continuously take efforts in improving its product quality, as well as enhancing professional service, in order to provide satisfactory medical device and customer service.

Advertising and Product Labelling

To maintain ethical standards in product labelling, the Group has established Products Labelling Policy. Warning or caution and information of medical devices products are affixed to Vincent Medicals' products or packaging.

Intellectual Property Rights

The Group is innovative in developing and manufacturing a wide range of electronic medical devices, therefore, intellectual properties are crucial to the Group's business expansion and commercial success. As at 31 December 2024, the Group owned 139 intellectual property rights, and registered 148 trademarks. We have established an "Intellectual Property Management System" to ensure that the interests of the Group and its customers are protected. The Group strives to protect its intellectual property rights and respect third party intellectual property rights, and has strictly abided by relevant laws and regulations, including the Patent Law, the Copyright Law, the Trademark Law and the Anti-Unfair Competition Law. We engaged intellectual property counsels and consultants to review on a timely basis to ensure new and existing rights are adequately preserved.

Customer Data Protection and Privacy

The Group attaches great significance and importance to the confidential information of the customers. Employees are required to sign the "Non-Competition Restriction Agreement", which stipulates that the trade secrets and technologies obtained by employees shall not be disclosed to third parties and must not be used to make profits for themselves or others.

For cybersecurity, IT department encrypts the data on a regular basis, and has adopted the updated and authorised software system to prevent leakage of customer and personal information. To enhance employees' privacy awareness, information security training and cybersecurity training were provided on a timely basis. In order to protect the interests of customers as well as the Group, and to satisfy customers' requirements, it is strictly prohibited to disclose any personal data and confidential information to third parties and public without customers' consent.

Anti-corruption Policy

The Group is committed to maintaining the highest ethical standards and vigorously enforces the integrity of its business practices. We adopted a zero-tolerance approach to bribery and formulated the Anti-Corruption Policy. The Group strictly abides by the local laws and regulations, including but not limited to the “Criminal Law of the PRC 《中華人民共和國刑法》”, the “Anti-Money Laundering Law of the PRC 《中華人民共和國反洗錢法》”, the Prevention of Bribery Ordinance (Cap. 201) in Hong Kong and Unfair Competition Prevention Action in Japan. Any form of bribery, extortion, fraud and money laundering are prohibited and anti-corruption policies are applicable to all employees with no exception. During the Reporting Period, the Group has no case of non-compliance regarding corruption against the Group and our employees.

The Group has implemented Anti-Corruption Policy. Under the Anti-Corruption Policy, the Group and its employees are:

- Prohibited from commercial offering, soliciting, accepting or receiving a bribe of any kind, including kickbacks, directly or indirectly;
- Prohibited from taking advantage and seeking personal advantages from personal conflict of interest;
- Prohibited from unauthorised or illegal use or occupation of company resources for improper benefit;
- Prohibited from making facilitation payments, records and statements; and
- Prohibited from fraud that may jeopardise the interests of the Group and Shareholders.

The Chief Financial Officer and the administration department of the Company shall review the Anti-corruption Policy as and when appropriate to ensure its continued effectiveness. Any amendments that may be required shall be discussed and approved by the ESG Committee.

The Group has arranged employee compliance training for directors and employees to remind them to maintain a high level of ethical conduct and enhance their business integrity. During the Reporting Period, 380 anti-corruption training hours include anti-fraud trainings on laws, regulations, compliance and ethics of integrity. The Group continuously organises anti-fraud trainings delivered by company lawyer to all levels of staff in order to raise their awareness of anti-corruption.



Business Ethics & Anti-corruption Training



Whistleblowing Policy

The Group has established the Whistleblowing Policy to ensure that all cases of suspected wrongdoing are reported and managed in a timely and appropriate manner. The Whistleblowing Policy outlines the reporting process for employees to report any concerns including but not limited to criminal offence, fraud, breach of local laws and regulations or the Group's policies and any other improper, unethical or inappropriate behaviour. Employees can raise their concerns on an anonymous basis by email. Once the cases are accepted, investigation will be conducted by the CEO or an appropriate senior manager as appointed by the CEO as the alternative investigating officer (as the case may be) in accordance with all relevant laws and regulations. The Whistleblowing Policy ensures the whistleblowers report in good faith and would be protected from being victimised or subjected to any detriment, all matters will be kept in high confidentiality and sensitivity manner.

The Board will review the Whistleblowing Policy to ensure its effectiveness on a timely basis (not less than once per year).

Community Investment

The Group believes that community contribution is important for sustainable development as it helps to establish a harmonious society. The Group strives to make contributions to various non-governmental organisations and encourage its employees to participate in voluntary services organised by local charities. During the Reporting Period, the Group's corporate volunteer team contributed 519 volunteering hours in delivering voluntary services to the local communities, for instance during Qingming Festival and Mid-Autumn Festival.

During the Reporting Period, the Group have donated in aggregate RMB130,000 to various organisations in Tangxia Town, Fenggang Town and Kaiping City, the PRC. The Group was awarded the 2024 Public Welfare Exemplary Enterprise, recognising its efforts in promoting community welfare and social responsibility.



2024 Public Welfare Exemplary Enterprise

During the Reporting Period, the Group also encouraged employees to participate in blood donation campaign.



Employees Participate in Blood Donation Campaign

The Group continuously contributed to supporting underprivileged communities. During Mid-Autumn Festival, our team visited several solitary elderly's homes, shared festival delight and provided them sincere supports.



Visiting Solitary Elderly



The Group has carried out greening and afforestation activities during the Reporting Period, demonstrating commitment to protecting the environment and biodiversity, widely publicising the importance of forests conservation.



Environmental Protection – Greening Activities

Looking ahead, the Group aims to develop long-term relations with stakeholders based on mutual trust, respect and integrity, and hence make continuous contribution to the community.



APPENDIX C2 ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX

Subject Areas, Aspects, General Disclosures and KPIs		Reference Section
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.	Emissions
KPI A1.1	The types of emissions and respective emissions data	Emissions
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).	Emissions – GHG Emissions
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility)	Emissions – Wastes
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emissions – Wastes
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Climate Change – Green Targets
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.	Emissions – Wastes
Aspect A2: Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	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).	Use of Resources – Energy Consumption
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Use of Resources – Water Consumption
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Climate Change – Green Targets
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.	Use of Resources – Water Consumption
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Use of Resources – Packaging Materials Management



Subject Areas, Aspects, General Disclosures and KPIs		Reference Section
Aspect A3: The Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer’s significant impacts on the environment and natural resources.	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.	The Environment and Natural Resources – Environmental Education
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.	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.	Climate Change – Our Response Towards 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.	Employment and Labour Practices
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.	Employment and Labour Practices – Employee Profile and Turnover
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Employment and Labour Practices – Employee Profile and Turnover
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.	Occupational 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.	Occupational Health and Safety
KPI B2.2	Lost days due to work injury.	Occupational Health and Safety
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	Occupational Health and Safety



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Subject Areas, Aspects, General Disclosures and KPIs		Reference Section
Aspect B3: Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Training and Development
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Training and Development
KPI B3.2	The average training hours completed per employee by gender and employee category.	Training and Development
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 or forced labour.	Employment and Labour Practices
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Employment and Labour Practices – Recruitment
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Employment and Labour Practices – Recruitment
Operating Practices		
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of supply chain.	Operating Practices – Supply Chain Management
KPI B5.1	Number of suppliers by geographical region.	Operating Practices – Supply Chain Management
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	Operating Practices – 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.	Operating Practices – 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.	Operating Practices – Supply Chain Management



Subject Areas, Aspects, General Disclosures and KPIs		Reference Section
Aspect B6: Product Responsibility		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Operating Practices – Product Responsibility
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Operating Practices – Product Recall and Complaint Handling
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Operating Practices – Product Recall and Complaint Handling
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Operating Practices – Intellectual Property Rights
KPI B6.4	Description of quality assurance process and recall procedures.	Operating Practices – Quality Assurance and Management
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Operating Practices – Customer Data Protection and Privacy
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.	Anti-corruption Policy
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.	Anti-corruption Policy
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	Anti-corruption Policy and Whistleblowing Policy
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-corruption Policy
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.	Community Investment
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community Investment
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Community Investment