



aeso

AESO HOLDING LIMITED
艾碩控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8341)



ENVIRONMENTAL,
SOCIAL AND
GOVERNANCE REPORT **2019**

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

ABOUT THE GROUP

Aeso Holding Limited (“Aeso”, or the “Group”) is principally engaged in the provision of fitting-out work for construction of newly built commercial premises and residential developments and renovation (including alteration and addition) work for existing commercial premises in Hong Kong. In the fiscal year, the Group submitted tenders amounting to approximately HK\$1,140.4 million and 12 projects were awarded.

During the reporting period, the Group was in direction of proceeding for resumption of trading according to the request by The Stock Exchange of Hong Kong Limited (“SEHK”) and has resumed trading since 31 July, 2019. According to the current progress, a settlement agreement was signed, and all the litigation have been settled by consent summons between the disputed shareholders and a new board was formed.

ABOUT THIS REPORT

As the third Environmental, Social and Governance report (the “ESG report”) published by Aeso Holding Limited, this report continues to disclose the policies, practices, targets and performances of the Group in terms of the environmental, social and governance (“ESG”) aspects. The report aims at enabling all stakeholders to understand the progress and sustainability directions of the Group. The report is available in both Chinese and English, and has been published on the website of the Group at aeso.hk and the SEHK’s website at www.hkexnews.hk.

Reporting Scope and Boundary

The ESG report focuses on the Group’s business in renovation project and fitting-out project between 1 April 2018 and 31 March 2019 (the “reporting period”), and covers the operation of one office located in Hong Kong. While this ESG report does not cover some of Aeso’s business, it is on the Group’s agenda to extend the scope of the report in the future.

Reporting Standard

This ESG report is prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) in Appendix 20 of the Rules Governing the Listing of Securities on the Growth Enterprise Market of The Stock Exchange of Hong Kong Limited. The four reporting principles, namely the principles of materiality, quantitative, balance and consistency, form the backbone of this ESG report.

To provide stakeholders with an overview of the Group’s performance in ESG aspects, the report not only discloses environmental key performance indicators (“KPIs”) given the “comply or explain” provisions but also reports additional social KPIs under the “recommended disclosures” as set out in the ESG Reporting Guide. A complete index is inserted in the last section of this ESG report for reference.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Confirmation and Approval

The information documented in this report is sourced from official documents, statistical data, management and operation information of and collected by the Group in accordance with relevant internal policies. The Group has established internal controls and a formal review process to ensure that any information presented in this report is as accurate and reliable as possible. The report has been approved by Aeso's Board of Directors (the "Board") in September 2019.

Feedback Channel

Stakeholders' opinions and suggestions will help the Group build a better sustainability strategy. If you have any questions, comments, or suggestions regarding the content or format of the report, please contact the Group via the following channels:

Address: 17/F and 18/F, The Pemberton, 22-26 Bonham Strand, Sheung Wan, Hong Kong

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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

CHAIRMAN'S STATEMENT

Sustainable infrastructure plays a significant role in people's quality of life. To achieve the goal of promoting sustainability in our business, the Group relies on strong and stable relationships with our business partners and sound governance. We believe that with the support of internal and external stakeholders, Aeso will be able to overcome challenges ahead and capture opportunities brought by issues related to sustainability.

Stakeholder engagement is a vital process in our sustainability journey. It keeps the Group informed about the changes in the industry and society as a whole so that we can make better decisions to serve our stakeholders. To address their priority concerns, the ESG report has identified four material issues, including employment, development and training and product responsibility. These issues also represent the main scope of our work during the year.

By focusing on the material issues, we hope to enhance our sustainability performance in a steady way. Regular meetings are held to discuss related issues effectively. We pay close attention to the areas where risks may occur and strive to develop measures to mitigate these risks in a timely manner.

In response to the rapid change of environment and global sustainability issues, the Group will consider enhancing its sustainability governance by reviewing current management measures and implementing improvement measures in the future.

This ESG report serves as an important channel of communication between the Group and its stakeholders. We hope readers will share their suggestions with us. Your support and feedback will continue to fuel our progress and contribution to society and the environment.

By order of the Board
Aeso Holding Limited
Chan Siu Chung

Executive Director and Chairman

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

STAKEHOLDER ENGAGEMENT

Understanding and meeting the needs of our stakeholders is of paramount importance for the Group to move forward on the path towards sustainability. The feedback eventually leads the Group to identify material ESG issues and manage relevant risks and opportunities.

The stakeholders are those who have a considerable influence on our business, and whom our business has a significant impact on. The Group engages our key stakeholders via multiple channels to gather their feedback. Meetings, email, announcements and other communicative events are held across daily operations for internal and external stakeholder groups.

Internal Stakeholder

Directors of the Board, members of the senior management, office staff and site staff

External Stakeholder

Shareholders, customers, suppliers, contractors, creditors and professional consultants

Communication Channels

Announcements, meeting, Email, financial reports and website of the Group

Identifying Material Issues

Key to the business management of the Group, stakeholder participation helps the Group review potential risks and business opportunities, and also facilitates the mitigation of these risks as well as the identification of opportunities. Understanding stakeholders' views allows the Group to better fulfil their needs and expectations with its business practice and manage different stakeholders' opinions. Having taken the interview results and expert advice into consideration, the Group has been able to prioritise 3 issues from the 11 environmental and social aspects specified in the ESG Reporting Guide to be the material focus of this report. The three material issues are: employment, development and training and product responsibility.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

SUSTAINABILITY GOVERNANCE

To reach mid-term and long-term business targets and goals, the Group is committed to maintaining a high standard of corporate governance. We are aware that potential risks and business opportunities may arise from ESG-related issues. The Board has ultimate responsibility for the oversight of the Group's policies, initiatives and performance on ESG and oversees and formulates ESG strategies of the Group.

ESG Risk Management

The Group has established internal controls and risk management systems to manage and review the operational and financial functions. To efficiently manage the risks and capitalise on the business opportunities brought by ESG issues, in the future the Group will conduct a comprehensive review on its day-to-day operations and incorporate ESG material issues in its risk management and assessment as to ensure timely responses and effective policies for ESG issues and risks are in place.

Through the Group's internal controls and risk management system, Aeso have identified the following ESG-related risks.

Risks	Description	Management Responses
Product Responsibility	Due to the business nature of the Group, some of the businesses are outsourced. Therefore, there is a possibility that the quality of the outsourced service may not meet the requirements of the Group.	The sub-contractor should carry out the construction project according to the requirements of the client or designer. If the requirements are not met, the Group has the right to terminate the contract.
Compliance	As a contracting service provider, in order to perform business operation, the Group have to procure the subcontractors to, comply with a number of construction, safety, building and environmental protection laws, regulations and requirements in Hong Kong.	The Group strictly abides by all applicable laws and regulations.
Occupational Health and Safety	Subcontracted workers have higher safety risks due to various factors during their work.	All sub-contractors are under insurance coverage according to the contract provisions. If there are work-related injuries, the sub-contractor must report to the Group within 36 hours.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

SUPPORTING GREEN CONSTRUCTION

As a Group engaged in fitting-out and renovation work, Aeso attaches great importance to reducing emissions, waste of resources and the impact on the surrounding environment during the daily operation. The Group strives to standardize the environmental management approaches through adopting Environmental Policy.

Emissions

Waste treatment

Aeso sets up marked trash cans to collect different garbage, like recyclable materials or non-recyclable materials. Non-recyclable materials will be transported to the landfills if necessary. Designated staff will ensure that all waste disposal processes are fully complied with Waste Disposal Ordinance.

In the reporting period, the Group's operations produced 1.8 tonnes of non-hazardous wastes, which mainly are waste paper and general waste generated by the office operation. Total amount of 144.15 kg waste paper were recycled and other waste was sent to landfill. Hazardous waste of 2.1 kilograms were produced, which mainly are waste fluorescent tubes and waste toner cartridges. The hazardous waste was collected at the office and handled by the property management office.

Air Emission

In order to reduce the emissions generated during the operation, the Group has adopted the following methods:

- Putting up filtration net around the construction site to reduce the spread of dust;
- Watering dusty materials during the loading and unloading process;
- Fitting in sprinklers to clean the dust on the vehicle at the exit of the construction site.

The major sources of air pollutants are fossil fuel used by mobile vehicles. The air emission data is basically the same as last fiscal year.

Air emissions	Type	2018/19	2017/18	Unit
	Nitrogen Oxides (NO _x)	15.8	14.6	kg
	Sulphur Oxides (SO _x)	0.1	0.1	kg
	Respirable suspended particulates (RSP)	1.4	1.3	kg

The NO_x has reached 15.8 kg in the reporting period, an increase of 8.2% compared with last year, mainly due to the increase in fuel consumption of private cars. For other air emission, the data is basically the same as last year.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Greenhouse gas emissions

The Group commissioned CCA to conduct a carbon assessment to quantify the greenhouse gas (“GHG”) emissions (or “carbon emissions”) in its operation. The Guidelines¹ compiled by the Environmental Protection Department and Electrical and Mechanical Services Department of Hong Kong was referred to during the quantification of greenhouse gas emissions.

During the reporting period, the total GHG emissions were 79.6 tonnes of CO₂ equivalent (“CO₂-e”) and the GHG intensity is 0.014 tonnes of CO₂-e per square feet. Comparing with last fiscal year, both total GHG emissions and intensity were increased by 4%.

The primary source of GHG emissions is the electricity consumption (Scope 2), 60.5 tonnes of CO₂-e, accounting for approximately 76% of the Group’s total emissions. The GHG emissions caused by electricity consumption has increased 18% compared with last fiscal year because of the overtime working in peak period. Direct emissions from mobile combustion is the second largest emissions source, which contributes to roughly 18% of the total emissions. Other indirect emissions due to paper waste disposal, electricity used for water and sewage processing and business travel collectively made up 6% of the total GHG emissions. The 76% decreasing of Scope 3 is because the total paper consumption is much less than last fiscal year. The Group will continue to assess and monitor its emissions to confirm the feasibility of establishing a carbon reduction strategy in the future.

Scope	2018/19	2017/18	Unit
Scope 1	14.7	13.6	tonnes of CO ₂ -e
Scope 2	60.5	51.4 ²	tonnes of CO ₂ -e
Scope 3	4.4	18.4	tonnes of CO ₂ -e
Greenhouse gas emissions in total	79.6	83.4 ²	tonnes of CO ₂ -e
Greenhouse gas intensity (by area)	0.014	0.015	tonnes of CO ₂ -e/square feet

During the reporting period, Scope 1 includes direct emissions from combustions of fuel in mobile sources combustion and fugitive emission from fire suppression system; Scope 2 includes energy indirect emissions from the generation of purchased electricity; Scope 3 includes other indirect emissions from methane gas generation at landfill in Hong Kong due to disposal of paper waste, GHG emissions due to electricity used for fresh water and sewage processing in Hong Kong, and emissions from business travel by employees.

¹ Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong

² GHG emissions has been recalculated to include the purchased electricity consumed by one electricity vehicle owned and operated by the Group in Hong Kong.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Use of resources

The Group is committed to controlling the use of resources such as electricity, petrol and water resources in its daily operations. Relevant measures are also listed in the Environmental Policy.

Electricity	To encourage employees to use energy-efficiency products, such as LED lights, energy-saving appliances and/or new energy vehicles. The air-con temperature in office should be maintained at 24°C – 25°C.
Water	To carry out employee engagement activities under the theme of “saving water”.
Paper	To use recyclable paper recommended by EPD.

Energy

During the reporting period, the total energy consumption was 127.3 MWh-equivalent, 26% increasing compared with last fiscal year, because of the increase in office-based working hours. The energy intensity was 0.023 MWh-equivalent per square foot of floor area as recorded. The main type of energy consumption was purchased electricity, accounting for approximately 60% of total energy consumption. Other energy consumption included petrol and diesel from mobile vehicles use. Details of energy use are listed below:

Type	Energy	2018/19	2017/18	Unit
Direct Energy	Petrol	37.9	23.5	MWh
	Diesel	13.1	12.9	MWh
Indirect Energy	Electricity	76.4	64.9 ³	MWh
	Total energy consumption	127.3	101.3³	MWh
	Energy intensity (by area)	0.023	0.018	MWh/square feet

Water

During the reporting period, the Group mainly sourced sufficient water from municipal supplies and faced no issue in sourcing water. The total water consumption of the Group was 34 cubic metres while the water intensity was 0.006 cubic metre/square metre of floor area.

³ Energy consumption has been recalculated to include the purchased electricity consumed by the electricity vehicle owned and operated by the Group in Hong Kong.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

The Environment and Protection of Natural Resources

In the operation of the Group, there were no actions that have a significant impact on the environment and natural resources. While acknowledging the potential environmental impacts of the construction sector, the Group as a concerned member of this industry will continue to pay attention to its own operating activities.

The Group abides by all related environmental laws and regulations in its daily operations, including Air Pollution Control (Construction Dust) Regulations, Waste Disposal (Chemical Wastes) (General) Regulation and so on. In the reporting period, there were no non-compliance cases in relation to the environment reported.

CREATING A PLEASANT WORK ENVIRONMENT

The Group is committed to providing a harmonious working environment for all employees where each staff's rights can be protected. In addition, the health and safety of employees and their professional development are also the areas that the Group focus on.

Improving the employment system

Human Resources and Payroll Policy has been formulated to standardize the Group's principles on recruitment, promotion, compensation, anti-discrimination, benefits and welfare.

The Group understands each employee should be treated fairly. If anyone who have concerns about any types of discrimination in the workplace, they are strongly encouraged to report the issues to their supervisor or HR department without fear of retaliation.

The Group promotes balanced lifestyle and provides employees with different leave opportunities. All employees are eligible for 7-day paid annual leave in each calendar year and annual leave can increase to a maximum of 17 days according to the employees' length of services. In addition to annual leave, Aeso also provides employees with Family Leave, Marital Leave, etc.,

The Group abides by the employment laws and regulations, including but not limited to the Employment Ordinance, the Employee Compensation Ordinance and the Sex Discrimination Ordinance. During the reporting period, the Group was not involved in any non-compliance cases relating to employment.

Ensuring employee health and safety

The Group pursues a healthy workforce by providing decent working conditions, creating a healthy and safe working environment, and caring for the wellbeing of its employees. Aeso has established The Health and Safety Plan to ensure that the working environment conforms to recognised occupational safety and health standards in places where the group operates.

Safety Meeting

In order to ensure the health and safety of the staff, the Group has conducted different types of health and safety meetings on a regular basis, such as Site Safety Committee Meeting, Weekly Safety Meeting, Weekly Subcontractor Meeting, and Bi-weekly Site Progress Meeting. The purpose of the meetings is to provide chances for the staff to discuss the overall safety performance and seek rooms for improvements.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Health and Safety Training

The Group has held different types of health and safety training regularly, such as Safety Induction Training, Specific Training and Safety Management Training, to enhance employees' safety awareness and ability to cope with emergent situations. All related training records are kept on site by the Site Agent or Site Supervisor.

Safety Inspection

In order to ensure employee's health and safety during the operation process, Aeso implements inspection system, such as Daily Safety Inspection, Weekly Safety Inspection and Joint Safety Inspection.

Inspection Type	Measures
Daily Safety Inspection	<ul style="list-style-type: none">The Site Agent/Supervisor needs to go inspecting every day to identify the risk factors of the site and ensure that the site conditions meet the expectations of employees and the requirements of laws and regulations.The Site Agent/Supervisor should guide the workers with correct working methods.
Weekly/Joint Safety Inspection	<ul style="list-style-type: none">The Group invites subcontractors' and client's representative to join the weekly safety inspection. Any safety risk found in the inspection shall be notified to Safety Ambassador and the responsible subcontractors for immediate correction.

In addition, in order to ensure the health and safety of employees during the work, the Group will provide employees with Personal Protective Equipment based on the actual situation. The Site Agent is responsible for checking the status of the Personal Protective Equipment monthly. If any damage is found, it should be replaced immediately.

The Group abides by laws and regulations related to health and safety, including but not limited to the Occupational Safety and Health Ordinance and Building Ordinance. During the reporting period, the Group was not involved in any non-compliance cases relating to health and safety.

Providing development and training opportunities

The Group reckons that it is our responsibility to provide training opportunities for employees so that they can develop skills and knowledge for discharging duties at work. This is not only critical to the achievement of the Group's strategic goals, but also conducive for employees' career development.

Human Resources and Payroll Policy stipulates that all employees need to conduct performance evaluation once a year, in order to provide an opportunity for everyone to solve problems in the work process and evaluate the daily performance of each employees. The evaluation form should be prepared by department head and confirmed by individual staff after discussion. All evaluation form must be kept confidentially.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Affirming labour standards

The Group understands that the use of child labour and forced labour are acts that undermine basic human rights. The Group resolutely put an end to similar situations in the Group.

As stipulated in the Human Resources and Payroll Policy, the Group should check the applicant's ID card during the recruitment process to determine that his/her age meets the relevant laws and regulations. In addition, the Group also respects the employees' right to leave their position in case of advance notice.

The Group abides by the relevant laws and regulations, including but not limited to the Employment Ordinance. During the reporting period, the Group was not involved in any non-compliance cases relating to child labour and forced labour.

OPERATING IN A RESPONSIBLE MANNER

As a responsible enterprise, it is the Group's duty to provide high quality services and show its business ethics. Therefore, Aeso has formulated a series of policies on product responsibility, supply chain management and anti-corruption to ensure that the Group's operations meet the requirements of all parties.

Maintain product responsibility

The Group's various sites of operation have passed internal policies such as Quality Management Plan and Intellectual Property Rights to ensure that the product quality, intellectual property and customer's privacy protection are complied with laws and regulations.

The purpose of the Group is to provide its customers with satisfactory services under the regulatory and statutory requirement. Therefore, the Group has established an internal management system, and employees of different positions are responsible for different matters.

Position	Duty
Project Director	<ul style="list-style-type: none">To organize management review meetings;To provide sufficient resources for the project operation.
Project Management	<ul style="list-style-type: none">To review and approve the project inspection and test plan;To communicate with client and subcontractors if necessary;To ensure that the client's requirement and government's specification are met.
Site Agent	<ul style="list-style-type: none">To manage subcontractors to ensure that their works are properly performed;To ensure that company policies are effectively enforced.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Besides, the Group values the protection of intellectual property rights of itself and its customer. Intangible property such as the designs, characters, numerals, colours, etc., shall be strictly managed by the relevant departments and shall not be disclosed to third parties without the permission of the Group. At the same time, the Group also focuses on protecting the clients' intellectual property from being leaked during the cooperation process.

Customer's privacy

AESO values the protection of customer privacy. The Code of Conduct states that customer privacy is confidential to the Group and no internal employees are allowed to disclose it.

During the reporting period, the operation of the Group does not involve advertising business, labelling and product recall. There were no cases of non-compliance to anti-corruption laws and regulations, including Building Management Ordinance, the Personal Data (Privacy) Ordinance and the Competition Ordinance of Hong Kong.

Supply chain risk management

The Group understands that the supply chain management has impacts on the quality of the services provided by the Group. In addition to considering the price factor, Aeso pays attention to suppliers' experience, reputation and safety performance. Purchase & Payment Policy has been established to manage relevant issues.

The new suppliers should submit relevant documents, including Business Register, Certification and so on, to Quantity Surveyor of the Group for assessment when the Group begins to inspect new suppliers. Eligible new supplier/subcontractors should be added to the Approved List of Supplier/Subcontractor.

To ensure the quality of the services provided, Aeso will evaluate all supplier/subcontractor in November each year to check if their services can meet the Group's standards. The Quantity Surveyor or General Manager should assess the performance of supplier/subcontractor in the previous year based on the quality of works and services provided and safety performance etc. Unqualified supplier/subcontractor will be removed from the Approved List of Supplier/Subcontractor and updated form should be signed by the Executive Director.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Anti-corruption

The Group operates its business with integrity and fairness and does not tolerate any forms of corruption, like bribery, extortion, fraud and money laundering.

The Group strictly prohibits employees from offering and requesting gifts to and from third parties, except for the following cases:

- Symbolic souvenir or gift;
- Holiday gifts subject to a maximum limit of 1,000 HKD;
- Discounts and special offers given by third parties, on the condition equally applicable to other general customers.

If any employee is found to have taken any corruption activities, the Group will immediately terminate his or her contract and report to appropriate authority if necessary.

During the reporting period, there were no cases of non-compliance to anti-corruption laws and regulations, including but not limited to the Prevention of Bribery Ordinance. During the reporting period, the Group was not involved in any cases of non-compliance or legal cases in relation to corruption.

PROMOTING COMMUNITY DEVELOPMENT

The Group has attached great importance to the investment in the community and strives to repay the society through different measures, such as collaboration, capacity-building initiatives, and community services. The Group has formulated Community Investment, Sponsorship and Donation Policy setting out two areas that the Group focuses on in community investment. These two areas are community wellness, as well as education and development.

During the reporting period, the Group has participated in some community investment activities as detailed below:

Project Name	Beneficiary	Amount (HKD)
Donation for sponsor of charity gala advertisement	The Evangelical Gospel Lutheran Church Ltd.	4,000
Donation for community activity (愛心送暖迎冬至 2018活動)	The Against Elderly Abuse of Hong Kong	1,000
Donation for HKACS Sydney Tang & Friends Clarity Concert	The Hong Kong Anti-cancer Society	5,000
Donation	Talent Development Foundation Limited	2,000

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

SUMMARY OF KEY PERFORMANCE INDICATORS

Environmental Performance

Environmental KPIs	Quantity	Quantity	Unit
The types of emissions and respective emissions data			
Nitrogen oxides (NO _x)	15.8	14.6	kg
Sulphur oxides (SO _x)	0.1	0.1	kg
Respirable suspended particulates (RSP)	1.4	1.3	kg
Greenhouse gas emissions in total			
Scope 1	14.7	13.6	tonnes of CO ₂ -e
Scope 2	60.5	51.4 ²	tonnes of CO ₂ -e
Scope 3	4.4	18.4	tonnes of CO ₂ -e
Greenhouse gas emissions in total	79.6	83.4 ²	tonnes of CO ₂ -e
Greenhouse gas intensity (by area)	0.014	0.015	tonnes of CO ₂ -e/ square feet
Total hazardous waste produced			
Total hazardous waste	0.002	0.002	tonnes
Hazardous waste intensity (by area)	0.0004	0.0003	tonnes/1000' square feet
Total non-hazardous waste produced			
Total non-hazardous waste	1.8	Not available	tonnes
Non-hazardous waste intensity (by area)	0.32	Not available	tonnes/1000' square feet
Direct and/or indirect energy consumption by type			
Petrol	37.9	23.5	MWh
Diesel	13.1	12.9	MWh
Purchased Electricity	76.4	64.9 ³	MWh
Total energy consumption	127.3	101.3 ³	MWh
Energy intensity (by area)	0.023	0.018	MWh/square feet
Water consumption in total and intensity			
Total water consumption	34.0	30.0	cubic meter
Water intensity (by area)	0.006	0.005	cubic meter/ square feet
Total packaging material used for finished products			
Total packaging material used	Not applicable	Not applicable	
Packaging material used per unit produced	Not applicable	Not applicable	

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Social Performance

Number of employees		Male	Female
Age	Below 30	1	0
	30-40	10	2
	41-50	9	5
	Above 50	5	1
Rank	Top management	4	2
	Senior management	1	0
	Management	2	0
	Other employees	18	6
Ratio between male and female employees		3.12:1	
Total number of employees		33	

	Number of new employee			
	Below 30	30-40	41-50	Above 50
Male	1	1	1	2
Female	0	0	0	0
Entry number and rate				5 (15%)

	Employee turnover				Employee turnover and turnover rate by gender
	Below 30	30-40	41-50	Above 50	
Male	2	0	1	0	3 (13%)
Female	0	3	1	0	4 (42%)
Employee turnover and turnover rate by age group	2 (130%)	3 (23%)	2 (14%)	0 (0%)	
Total turnover number and rate					7 (21%)

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Number of work-related fatalities	0
Rate of work-related fatalities	0
Number of work-related injuries	0
Lost days due to work-related injuries	0

Days of absence	Male	267
	Female	142.5
	Total	409.5

Percentage of employees trained and average training hours (% , hours)

	Male	Female
Top management	0%, 0	0%, 0
Senior management	0%, 0	0%, 0
Management	0%, 0	0%, 0
Other employees	0%, 0	0%, 0

Suppliers		Number of supplier(s)	Location of supplier
Type of product or service supplied	Office admin	29	Hong Kong
	Project suppliers	219	Hong Kong
	Project sub-contractors	137	Hong Kong

Community Investment

Amount of contribution (HKD)	12,000
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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

ESG REPORTING GUIDE CONTENT INDEX

Material Aspect	Content	Page Index/ Remarks
A1. 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.	6-9
A1.1	The types of emissions and respective emissions data Nitrogen oxides (NO _x) (kilogram) Sulphur oxides (SO _x) (kilogram) Particulate matter (PM) (kilogram)	6,14
A1.2	Greenhouse gas emissions in total (tonnes) Intensity of greenhouse gas emissions (tonnes CO ₂ -e/no. of employee)	7,14
A1.3	Total hazardous waste produced (tonnes) Intensity of total hazardous waste produced (tonnes/square feet)	6,14
A1.4	Total non-hazardous waste produced (tonnes) Intensity of non-hazardous waste produced (tonnes/no. of employee)	6,14
A1.5	Description of measures to mitigate emissions and results achieved	6-7
A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved	6
A2. General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	6
A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (MWh). Direct energy (GJ) Indirect energy (MWh) Direct and/or indirect energy intensity by type (e.g. electricity, gas or oil) (MWh/no. of employee)	8,14
A2.2	Water consumption in total (m ³) Water intensity (tonnes/no. of employee)	8,14

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Material Aspect	Content	Page Index/ Remarks
A2.3	Description of energy use efficiency initiatives and results achieved	8
A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved	8
A2.5	Total packaging material used for finished products (tonnes) Packaging material intensity (tonnes/unit of product)	Not Applicable, 14
A3. General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	6
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	9
B1. 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.	9
B1.1	Total workforce by gender, employment type, age group and geographical region	15
B1.2	Employee turnover rate by gender, age group and geographical region	15
B2. 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.	9-10
B2.1	Number and rate of work-related fatalities	16
B2.2	Lost days due to work injury	16
B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored	9-10

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Material Aspect	Content	Page Index/ Remarks
B3. General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	10
B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	16
B3.2	The average training hours completed per employee by gender and employee category.	16
B4. General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	11
B4.1	Description of measures to review employment practices to avoid child and forced labour	11
B4.2	Description of steps taken to eliminate such practices when discovered	11
B5. General Disclosure	Policies on managing environmental and social risks of the supply chain.	12
B5.1	Number of suppliers by geographical region.	16
B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	12
B6. 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.	11-12
B6.3	Description of practices relating to observing and protecting intellectual property rights.	12
B6.4	Description of quality assurance process and recall procedures.	11
B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored	12

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Material Aspect	Content	Page Index/ Remarks
B7. 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.	13
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	13
B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored	13
B8. General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	13
B8.1	Focus areas of contribution.	13
B8.2	Resources contributed (e.g. money or time) to the focus area	13,16