













# HKEX ESG REPORTING GUIDE

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	 <i>The PRC</i> <ul style="list-style-type: none"> <li>• Environmental Protection Law of the People’s Republic of China</li> <li>• Prevention and Control of Atmospheric Pollution Law of the People’s Republic of China</li> <li>• Prevention and Control of Solid Waste Pollution Law of the People’s Republic of China</li> <li>• Prevention and Control of Water Pollution Law of the People’s Republic of China</li> </ul>	
	 <i>The Netherlands</i> <ul style="list-style-type: none"> <li>• Activities Decree</li> <li>• Environmental Management Act</li> <li>• Soil Protection Act</li> <li>• Decree on the reporting of industrial waste and hazardous waste</li> <li>• Water Act</li> </ul>	
	 <i>Australia</i> <ul style="list-style-type: none"> <li>• National Greenhouse and Energy Reporting Regulations 2008</li> <li>• Environment Protection (Scheduled Premises) Regulations 2017</li> </ul>	

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<b>KPI A1.1</b> The types of emissions and respective emissions data.	None of the Group's facilities emit significant amount of air emissions, including nitrogen oxides (NOx), sulphur oxides (SOx) and other pollutants regulated under national laws and regulations, hence this KPI is considered non-material.	N/A
<b>KPI A1.2</b> Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity.	<a href="#">SUSTAINABILITY PERFORMANCE TABLE</a>	44
<b>KPI A1.3</b> Total hazardous waste produced (in tonnes) and, where appropriate, intensity.	<a href="#">SUSTAINABILITY PERFORMANCE TABLE</a>	44
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<b>KPI A1.5</b> Description of measures to mitigate emissions and results achieved.	<a href="#">FRIENDLY WITH THE ENVIRONMENT</a>	37
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<b>KPI A2.2</b> Water consumption in total and intensity.	<a href="#">SUSTAINABILITY PERFORMANCE TABLE</a>	44
<b>KPI A2.3</b> Description of energy use efficiency initiatives and results achieved.	<a href="#">FRIENDLY WITH THE ENVIRONMENT</a>	37
<b>KPI A2.4</b> Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	<a href="#">FRIENDLY WITH THE ENVIRONMENT</a> The Group currently does not experience any issues in sourcing water.	37

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<b>KPI A2.5</b> Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	 <b>SUSTAINABILITY PERFORMANCE TABLE</b>	44
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	The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:	
	<ul style="list-style-type: none"> <li> <i>The PRC</i> <ul style="list-style-type: none"> <li>• Labour Law of the People's Republic of China</li> <li>• Labour Contract Law of the People's Republic of China</li> </ul> </li> <li> <i>The Netherlands</i> <ul style="list-style-type: none"> <li>• Collection Law SZW</li> </ul> </li> <li> <i>Australia</i> <ul style="list-style-type: none"> <li>• Fair Work Act 2009</li> </ul> </li> </ul>	
<b>KPI B1.1</b> Total workforce by gender, employment type, age group and geographical region.	 <b>SUSTAINABILITY PERFORMANCE TABLE</b>	27
<b>KPI B1.2</b> Employee turnover rate by gender, age group and geographical region.	Not reported.	N/A

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<b>Aspect B2 Health and Safety</b>		
<b>General Disclosure</b>	<b>WIN-WIN WITH EMPLOYEES</b>	27
	The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:	
	<ul style="list-style-type: none"> <li> <i>The PRC</i> <ul style="list-style-type: none"> <li>Work Safety Law of the People's Republic of China</li> <li>Prevention and Control of Occupational Diseases Law of the People's Republic of China</li> </ul> </li> <li> <i>The Netherlands</i> <ul style="list-style-type: none"> <li>Working Conditions Act</li> <li>Employment Relations Deregulation Act</li> </ul> </li> <li> <i>Australia</i> <ul style="list-style-type: none"> <li>Occupational Health and Safety Regulations 2017</li> </ul> </li> </ul>	
<b>KPI B2.1</b>	Number and rate of work-related fatalities.	N/A
<b>KPI B2.2</b>	Lost days due to work injury.	N/A
<b>KPI B2.3</b>	Description of occupational health and safety measures adopted, how they are implemented and monitored.	<b>WIN-WIN WITH EMPLOYEES</b> 27
<b>Aspect B3 Development and Training</b>		
<b>General Disclosure</b>	<b>WIN-WIN WITH EMPLOYEES</b>	27
<b>KPI B3.1</b>	The percentage of employees trained by gender and employee category.	Not reported. N/A
<b>KPI B3.2</b>	The average training hours completed per employee by gender and employee category.	Not reported. N/A

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<b>Aspect B4 Labour Standards</b>		
<b>General Disclosure</b>	<b>WIN-WIN WITH EMPLOYEES</b> The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:	27
	<ul style="list-style-type: none"> <li> <i>The PRC</i> <ul style="list-style-type: none"> <li>Labour Law of the People's Republic of China</li> <li>Labour Contract Law of the People's Republic of China</li> </ul> </li> <li> <i>The Netherlands</i> <ul style="list-style-type: none"> <li>Working Hours Act</li> </ul> </li> <li> <i>Australia</i> <ul style="list-style-type: none"> <li>Child Employment Act 2003</li> </ul> </li> </ul>	
<b>KPI B4.1</b>	Description of measures to review employment practices to avoid child and forced labour.	<b>WIN-WIN WITH EMPLOYEES</b> 27
<b>KPI B4.2</b>	Description of steps taken to eliminate such practices when discovered.	<b>WIN-WIN WITH EMPLOYEES</b> 27
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<b>KPI B5.1</b>	Number of suppliers by geographical region.	Not reported. N/A
<b>KPI B5.2</b>	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	<b>WIN-WIN WITH BUSINESS PARTNERS</b> 34

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Aspect B6 Product Responsibility

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The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:

 *The PRC*

- Food Safety Law of the People's Republic of China
- Product Quality Law of the People's Republic of China
- Tort Law of the People's Republic of China
- Advertising Law of the People's Republic of China
- Regulations for the Implementation of the Law of the People's Republic of China on Import and Export Commodity Inspection

 *The Netherlands*

- Commission Regulation (EC) on microbiological criteria for foodstuffs
- Commission Regulation (EC) setting maximum levels for certain contaminants in foodstuffs
- Regulation (EC) of the European Parliament and of the Council on nutrition and health claims made on foods
- Regulation (EU) of the European Parliament and of the Council as regards the specific compositional and information requirements for infant formula and follow-on formula and as regards requirements on information relating to infant and young child feeding

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	 <i>Australia</i> <ul style="list-style-type: none"> <li>Therapeutic Goods Act 1989</li> </ul>	
<b>KPI B6.1</b>	Percentage of total products sold or shipped subject to recalls for safety and health reasons. <p>There was one product recall incident concerning 11 batches of infant formula product in Australia in Year 2019. The incident was due to the misstatement of nutritional value on product labels. Ausnutria reacted immediately by recalling all products and implemented corrective actions to prevent reoccurrence. The recall was limited to mislabeling, per which the quality of products was unaffected, and that the affected products were not available for purchase in the market yet.</p>	N/A
<b>KPI B6.2</b>	Number of products and service related complaints received and how they are dealt with. <p> WIN-WIN WITH CUSTOMERS</p>	18
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<b>KPI B6.5</b>	Description of consumer data protection and privacy policies, how they are implemented and monitored. <p> WIN-WIN WITH CUSTOMERS</p>	18
<b>Aspect B7 Anti-corruption</b>		
<b>General Disclosure</b>	<p> ABOUT AUSNUTRIA</p> <p>The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:</p> <ul style="list-style-type: none"> <li> <i>The PRC</i> <ul style="list-style-type: none"> <li>Criminal Law of the People's Republic of China</li> <li>Anti-Money Laundering Law of the People's Republic of China</li> </ul> </li> </ul>	11


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<p><b>KPI B7.1</b></p>	<p>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.</p>	<p> <i>The Netherlands</i></p> <ul style="list-style-type: none"> <li>• Criminal Code of the Kingdom of Netherlands</li> <li>• Directive (EU) of the European Parliament and of the Council on combating money laundering by criminal law</li> </ul> <p> <i>Australia</i></p> <ul style="list-style-type: none"> <li>• Anti-Money Laundering and Counter-Terrorism Financing Act 2006</li> </ul>	<p>No concluded legal cases regarding corrupt practices were brought against the Group and its employees during the reporting year.</p>	<p>N/A</p>
<p><b>KPI B7.2</b></p>	<p>Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.</p>	<p> <b>ABOUT AUSNUTRIA</b></p>		<p>11</p>

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