

HKEX ESG REPORTING GUIDE

CONTENT INDEX

General Disclosures and KPIs	Reference/Remarks	Page
A. Environmental		
Aspect A1 Emissions		
General Disclosure	FRIENDLY WITH THE ENVIRONMENT	58

General Disclosure

FRIENDLY WITH THE ENVIRONMENT

58

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

The PRC

- Environmental Protection Law of the People's Republic of China
- Prevention and Control of Atmospheric Pollution Law of the People's Republic of China
- Prevention and Control of Solid Waste Pollution Law of the People's Republic of China
- Prevention and Control of Water Pollution Law of the People's Republic of China

The Netherlands

- Activities Decree
- Environmental Management Act
- The Soil Protection Act
- The Decree on the reporting of industrial waste and hazardous waste
- Water Act

Australia

- National Greenhouse and Energy Reporting Regulations 2008
- Environment Protection (Scheduled Premises) Regulations 2017

About this Report

Message from The Chairman

About Ausnutria

Ausnutria's Approach to Sustainability

Contributing to the Community

Win-win with Customers

Win-win with Employees

Win-win with Business Partners

Friendly with the Environment

Sustainability Performance Table

HKEx ESG Reporting Guide Content Index

Revised HKEx ESG Reporting Guide Additional Disclosures Content Index

Independent Assurance Opinion Statement

General Disclosures and KPIs	Reference/Remarks	Page
Aspect A1 Emissions (cont'd)		
KPI A1.1	The types of emissions and respective emissions data.	Data is not available this year and will be disclosed in next year's Sustainability Report. N/A
KPI A1.2	Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity.	SUSTAINABILITY PERFORMANCE TABLE 61
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity.	SUSTAINABILITY PERFORMANCE TABLE 61
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity.	SUSTAINABILITY PERFORMANCE TABLE 61
KPI A1.5	Description of measures to mitigate emissions and results achieved.	FRIENDLY WITH THE ENVIRONMENT 58-59
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.	FRIENDLY WITH THE ENVIRONMENT 59
Aspect A2 Use of Resources		
General Disclosure		FRIENDLY WITH THE ENVIRONMENT 58
KPI A2.1	Directed and/or indirect energy consumption by type in total (kWh in '000s) and intensity.	SUSTAINABILITY PERFORMANCE TABLE 62
KPI A2.2	Water consumption in total and intensity.	SUSTAINABILITY PERFORMANCE TABLE 62
KPI A2.3	Description of energy use efficiency initiatives and results achieved.	FRIENDLY WITH THE ENVIRONMENT 58-59
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	FRIENDLY WITH THE ENVIRONMENT 60
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	SUSTAINABILITY PERFORMANCE TABLE 62 Total packaging material used for finished products with reference to per unit produced is not applicable.

About this Report

Message from The Chairman

About Ausnutria

Ausnutria's Approach to Sustainability

Contributing to the Community

Win-win with Customers

Win-win with Employees

Win-win with Business Partners

Friendly with the Environment

Sustainability Performance Table

HKEx ESG Reporting Guide Content Index

Revised HKEx ESG Reporting Guide Additional Disclosures Content Index




Independent Assurance Opinion Statement

General Disclosures and KPIs	Reference/Remarks	Page
Aspect A3 Environment and Natural Resources		
General Disclosure	 WIN-WIN WITH BUSINESS PARTNERS	54-55
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.  WIN-WIN WITH BUSINESS PARTNERS	54-55
B. Social		
Employment and Labour Practices		
Aspect B1 Employment		
General Disclosure	 WIN-WIN WITH EMPLOYEES The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:	42
	<ul style="list-style-type: none">  <i>The PRC</i> <ul style="list-style-type: none"> • Labour Law of the People’s Republic of China • Labour Contract Law of the People’s Republic of China  <i>The Netherlands</i> <ul style="list-style-type: none"> • Collection Law SZW  <i>Australia</i> <ul style="list-style-type: none"> • Fair Work Act 2009 	
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.  SUSTAINABILITY PERFORMANCE TABLE	63
KPI B1.2	Employee turnover rate by gender, age group and geographical region.  SUSTAINABILITY PERFORMANCE TABLE Employee turnover rate by age is not available this year and will be disclosed in next year’s Sustainability Report.	63-64

- About this Report
- Message from The Chairman
- About Ausnutria
- Ausnutria’s Approach to Sustainability
- Contributing to the Community
- Win-win with Customers
- Win-win with Employees
- Win-win with Business Partners
- Friendly with the Environment
- Sustainability Performance Table
- HKEx ESG Reporting Guide Content Index**
- Revised HKEx ESG Reporting Guide Additional Disclosures Content Index
- Independent Assurance Opinion Statement

General Disclosures and KPIs	Reference/Remarks	Page
Aspect B2 Health and Safety		
General Disclosure	WIN-WIN WITH EMPLOYEES	42, 50
	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">  <i>The PRC</i> <ul style="list-style-type: none"> Work Safety Law of the People’s Republic of China Prevention and Control of Occupational Diseases Law of the People’s Republic of China  <i>The Netherlands</i> <ul style="list-style-type: none"> Working Conditions Act Employment Relations Deregulation Act  <i>Australia</i> <ul style="list-style-type: none"> Occupational Health and Safety Regulations 2017 	
KPI B2.1	Number and rate of work-related fatalities.	SUSTAINABILITY PERFORMANCE TABLE 64
KPI B2.2	Lost days due to work injury.	SUSTAINABILITY PERFORMANCE TABLE 64
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	WIN-WIN WITH EMPLOYEES 50-51
Aspect B3 Development and Training		
General Disclosure	WIN-WIN WITH EMPLOYEES	42, 48-49
KPI B3.1	The percentage of employees trained by gender and employee category.	SUSTAINABILITY PERFORMANCE TABLE 64
KPI B3.2	The average training hours completed per employee by gender and employee category.	SUSTAINABILITY PERFORMANCE TABLE 64-65

About this Report
Message from The Chairman
About Ausnutria
Ausnutria’s Approach to Sustainability
Contributing to the Community
Win-win with Customers
Win-win with Employees
Win-win with Business Partners
Friendly with the Environment
Sustainability Performance Table
HKEx ESG Reporting Guide Content Index
Revised HKEx ESG Reporting Guide Additional Disclosures Content Index
Independent Assurance Opinion Statement

General Disclosures and KPIs	Reference/Remarks	Page
Aspect B4 Labour Standards		
General Disclosure	WIN-WIN WITH EMPLOYEES 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">  <i>The PRC</i> <ul style="list-style-type: none"> Labour Law of the People's Republic of China  <i>The Netherlands</i> <ul style="list-style-type: none"> Working Hours Act  <i>Australia</i> <ul style="list-style-type: none"> Child Employment Act 2003 	42
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	WIN-WIN WITH EMPLOYEES 42
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	WIN-WIN WITH EMPLOYEES 42
Operating Practices		
Aspect B5 Supply Chain Management		
General Disclosure	WIN-WIN WITH BUSINESS PARTNERS	52, 54
KPI B5.1	Number of suppliers by geographical region.	SUSTAINABILITY PERFORMANCE TABLE 65
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.	WIN-WIN WITH BUSINESS PARTNERS 52-56

About this Report
Message from The Chairman
About Ausnutria
Ausnutria's Approach to Sustainability
Contributing to the Community
Win-win with Customers
Win-win with Employees
Win-win with Business Partners
Friendly with the Environment
Sustainability Performance Table
HKEx ESG Reporting Guide Content Index
Revised HKEx ESG Reporting Guide Additional Disclosures Content Index
Independent Assurance Opinion Statement

Aspect B6 Product Responsibility

General Disclosure

 WIN-WIN WITH CUSTOMERS

30, 33,

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

 *Australia*

- Therapeutic Goods Act 1989

About this Report

Message from The Chairman

About Ausnutria

Ausnutria’s Approach to Sustainability

Contributing to the Community

Win-win with Customers

Win-win with Employees

Win-win with Business Partners

Friendly with the Environment

Sustainability Performance Table

HKEx ESG Reporting Guide Content Index

Revised HKEx ESG Reporting Guide Additional Disclosures Content Index

Independent Assurance Opinion Statement

General Disclosures and KPIs	Reference/Remarks	Page
Aspect B6 Product Responsibility (cont'd)		
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	There were no product recalls for safety and health reasons during the reporting year. N/A
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	📖 WIN-WIN WITH CUSTOMERS 35, 40
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	📖 WIN-WIN WITH CUSTOMERS 40
KPI B6.4	Description of quality assurance process and recall procedures.	📖 WIN-WIN WITH CUSTOMERS 33-35
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	📖 WIN-WIN WITH CUSTOMERS 40

Aspect B7 Anti-corruption

General Disclosure	📖 ABOUT AUSNUTRIA	17
	The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:	
	<p> <i>The PRC</i></p> <ul style="list-style-type: none"> • Criminal Law of the People’s Republic of China • Anti-Money Laundering Law of the People’s Republic of China 	
	<p> <i>The Netherlands</i></p> <ul style="list-style-type: none"> • Criminal Code of the Kingdom of Netherlands • Directive (EU) of the European Parliament and of the Council on combating money laundering by criminal law 	
	<p> <i>Australia</i></p> <ul style="list-style-type: none"> • Anti-Money Laundering and Counter-Terrorism Financing Act 2006 	

- About this Report
- Message from The Chairman
- About Ausnutria
- Ausnutria’s Approach to Sustainability
- Contributing to the Community
- Win-win with Customers
- Win-win with Employees
- Win-win with Business Partners
- Friendly with the Environment
- Sustainability Performance Table
- HKEx ESG Reporting Guide Content Index**
- Revised HKEx ESG Reporting Guide Additional Disclosures Content Index
- Independent Assurance Opinion Statement

General Disclosures and KPIs	Reference/Remarks	Page
Aspect B7 Anti-corruption (cont'd)		
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.	No concluded legal cases regarding corrupt practices are brought against the Group and its employees during the reporting year. N/A
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	ABOUT AUSNUTRIA 17

Community

Aspect B8 Community Investment

General Disclosure		CONTRIBUTING TO THE COMMUNITY	21, 23
KPI B8.1	Focus areas of contribution.	CONTRIBUTING TO THE COMMUNITY	21, 23
KPI B8.2	Resources contributed to the focus area.	CONTRIBUTING TO THE COMMUNITY SUSTAINABILITY PERFORMANCE TABLE	21-29 65

- About this Report
- Message from The Chairman
- About Ausnutria
- Ausnutria's Approach to Sustainability
- Contributing to the Community
- Win-win with Customers
- Win-win with Employees
- Win-win with Business Partners
- Friendly with the Environment
- Sustainability Performance Table
- HKEx ESG Reporting Guide Content Index**
- Revised HKEx ESG Reporting Guide Additional Disclosures Content Index
- Independent Assurance Opinion Statement