











HKEx ESG Reporting Guide




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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:	
	 <i>The PRC</i> <ul style="list-style-type: none"> – 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 	
	 <i>The Netherlands</i> <ul style="list-style-type: none"> – Activities Decree – Environmental Management Act – The Soil Protection Act – Decree on the reporting of industrial waste and hazardous waste – The Water Act 	
	 <i>Australia</i> <ul style="list-style-type: none"> – National Greenhouse and Energy Reporting Regulations 2008 – Environment Protection (Scheduled Premises) Regulations 2017 	




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Aspect A1 Emissions (cont'd)			
KPI A1.1	The types of emissions and respective emissions data.	Ausnutria relies on cleaner fuel and energy source. Therefore, the amount of air emission we generated is insignificant.	N/A
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity.	Sustainability Performance Table	61
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KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Sustainability Performance Table Total packaging material used for finished products with reference to per unit produced is not applicable as the calculation methods of production volume vary by operating location.	62

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B. Social		
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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:	
	 <i>The PRC</i>	
	– Labour Law of the People’s Republic of China	
	– Labour Contract Law of the People’s Republic of China	
	 <i>The Netherlands</i>	
	– Collection Law SZW	
	 <i>Australia</i>	
	– Fair Work Act 2009	
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Aspect B2 Health and Safety			
General Disclosure			
	Better Life 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"> – Fair Work Act 2009 – Occupational Health and Safety Regulations 2017 	32	
KPI B2.1	Number and rate of work-related fatalities.	Sustainability Performance Table Better Life	64 20
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Aspect B6 Product Responsibility		
<i>The PRC</i>	2025 Sustainability Commitment	4
General Disclosure	Better Nutrition The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:	44-46
	 <i>The PRC</i> <ul style="list-style-type: none"> - 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 	
	 <i>The Netherlands</i> <ul style="list-style-type: none"> - 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 	
	 <i>Australia</i> <ul style="list-style-type: none"> - Therapeutic Goods Act 1989 	

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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.	Better Nutrition	45-46
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KPI B6.4	Description of quality assurance process and recall procedures.	Better Nutrition	45-46
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Better Nutrition	44
Aspect B7 Anti-corruption			
General Disclosure	<p data-bbox="1065 612 1278 633">About Ausnutria</p> <p data-bbox="1065 655 1953 715">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 data-bbox="1065 772 1759 890">  <i>The PRC</i> <ul style="list-style-type: none"> <li data-bbox="1101 825 1608 845">– Criminal Law of the People’s Republic of China <li data-bbox="1101 866 1759 887">– Anti-Money Laundering Law of the People’s Republic of China <li data-bbox="1065 900 1953 1058">  <i>The Netherlands</i> <ul style="list-style-type: none"> <li data-bbox="1101 952 1601 973">– Criminal Code of the Kingdom of Netherlands <li data-bbox="1101 994 1953 1058">– Directive (EU) of the European Parliament and of the Council on combating money laundering by criminal law <li data-bbox="1065 1070 1802 1147">  <i>Australia</i> <ul style="list-style-type: none"> <li data-bbox="1101 1120 1802 1141">– Anti-Money Laundering and Counter-Terrorism Financing Act 2006 	16	

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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 In Year 2021.	N/A
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	About Ausnutria	16
KPI B7.3	Description of anti-corruption training provided to directors and staff.	About Ausnutria	16
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