











# 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>– The Soil Protection Act</li> <li>– Decree on the reporting of industrial waste and hazardous waste</li> <li>– The 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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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
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KPI A2.3	Description of energy use efficiency initiatives and results achieved.	<a href="#">Better Environment</a>	59-66
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	<a href="#">Better Environment</a> The Group currently does not experience any issues in sourcing water.	65
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	<a href="#">Sustainability Performance Table</a> 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	70

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	– Labour Law of the People’s Republic of China	
	– Labour Contract Law of the People’s Republic of China	
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<b>Aspect B2 Health and Safety</b>			
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<i>The PRC</i>	 <a href="#">2025 Sustainability Commitment</a>	5-6
General Disclosure	 <a href="#">Better Nutrition</a>	50-54
	<p>The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:</p>	
	<p> <i>The PRC</i></p> <ul style="list-style-type: none"> <li>– Food Safety Law of the People’s Republic of China</li> <li>– Product Quality Law of the People’s Republic of China</li> <li>– Tort Law of the People’s Republic of China</li> <li>– Advertising Law of the People’s Republic of China</li> <li>– Regulations for the Implementation of the Law of the People’s Republic of China on Import and Export Commodity Inspection</li> </ul>	
	<p> <i>The Netherlands</i></p> <ul style="list-style-type: none"> <li>– Commission Regulation (EC) on microbiological criteria for foodstuffs</li> <li>– Commission Regulation (EC) setting maximum levels for certain contaminants in foodstuffs</li> <li>– Regulation (EC) of the European Parliament and of the Council on nutrition and health claims made on foods</li> <li>– 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</li> </ul>	
	<p> <i>Australia</i></p> <ul style="list-style-type: none"> <li>– Therapeutic Goods Act 1989</li> </ul>	

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<b>Aspect B6 Product Responsibility (cont'd)</b>			
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	We had one product recall, which did not result in any consumer harm	N/A
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	<a href="#">Better Nutrition</a>	50-53
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	<a href="#">Better Nutrition</a>	48
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<b>Aspect B7 Anti-corruption</b>			
General Disclosure	<p data-bbox="1065 612 1274 633"><a href="#">About Ausnutria</a></p> <p data-bbox="1065 655 1949 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 774 1194 804"> <i>The PRC</i> <ul style="list-style-type: none"> <li data-bbox="1101 825 1597 845">– Criminal Law of the People’s Republic of China</li> <li data-bbox="1101 866 1748 887">– Anti-Money Laundering Law of the People’s Republic of China</li> </ul> </li> <li data-bbox="1065 908 1274 938"> <i>The Netherlands</i> <ul style="list-style-type: none"> <li data-bbox="1101 959 1597 979">– Criminal Code of the Kingdom of Netherlands</li> <li data-bbox="1101 1000 1949 1059">– Directive (EU) of the European Parliament and of the Council on combating money laundering by criminal law</li> </ul> </li> <li data-bbox="1065 1080 1194 1110"> <i>Australia</i> <ul style="list-style-type: none"> <li data-bbox="1101 1131 1791 1152">– Anti-Money Laundering and Counter-Terrorism Financing Act 2006</li> </ul> </li> </ul>	20	

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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.	<a href="#">About Ausnutria</a>	20
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