AUSTAR
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2023

ENVIRONMENTAL, SOCIAL AND
GOVERNANCE REPORT

Austar Lifesciences Limited
奥星生命科技有限公司

(Incorporated in the Cayman Islands with limited liability)
Stock Code : 6118

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

ABOUT THE REPORT

As a technology-based pharmaceutical engineering solution provider, Austar Lifesciences Limited (the "**Company**") and its subsidiaries (collectively "**AUSTAR**", the "**Group**", or "**we**") stand at the forefront of innovation. Our expertise lies in leveraging cutting-edge technology to meet the evolving needs of the pharmaceutical industry. With a steadfast commitment to excellence, we strive to deliver comprehensive solutions across the product life cycle, ensuring the success of our clients' ventures.

Supply chain reliability and cost control have created opportunities for domestic pharmaceutical equipment players in China, due to the impact of global supply chain pressure, geopolitics influence, and customised service flexibility. The establishment of the Group's business team in Europe has been making project executions in emerging countries more convenient with regional and local resource support. Our services are empowered by strategic global expansion initiatives and the accelerated expansion of life science sectors with a long-term strategic perspective.

At the core of our business philosophy lies an unwavering commitment to responsible development. AUSTAR recognises the importance of environmental, social, and governance ("**ESG**") measures in fostering positive change within our community. Guided by this principle, we actively strategise and formulate ESG approaches and initiatives that align with our vision for sustainable growth.

We are pleased to present our annual ESG report (the "**Report**"), which provides a comprehensive overview of the Group's commitment to ESG principles. This report highlights our management approaches, initiatives, and performance in environmental and social aspects during the financial year ended on 31 December 2023 (the "**Reporting Period**"), unless otherwise specified. The scope of the Report covers our key business segments, including (1) Liquid and Bioprocess System, the major types of which include pharmaceutical water system, and liquid preparation and bioprocess system; (2) Clean Room and Automation Control and Monitoring System, the major types of which include clean room enclosure system, and automation control and monitoring system; (3) Powder and Solid System; (4) GMP Compliance Service; (5) Life Science Consumables; and (6) Distribution and Agency of Pharmaceutical Equipment.

REPORTING STANDARD

The Report has been prepared in accordance with the requirements stipulated in the "Environmental, Social and Governance Reporting Guide" (the "**ESG Reporting Guide**") as set out in Appendix C2 to the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited (the "**Stock Exchange**"). We have also embraced the "comply or explain" provisions set forth in the ESG Reporting Guide, with the exception of provisions that we have deemed inapplicable to our operations. In such cases, we have provided comprehensive explanations in the relevant sections. The ESG Report has been reviewed and approved by the board of directors of the Group (the "**Board**") in March 2024.

REPORTING PRINCIPLES

The ESG Reporting Guide serves as a comprehensive framework that underlines the principles for ESG information disclosure. Adhering to the adopted reporting principles is crucial to ensure the accuracy, objectivity, transparency, and comparability of the Report. This Report has been prepared in accordance with the following reporting principles:

Materiality

- The Group identified material ESG topics through stakeholder engagement and materiality assessment. Details can be found in the "Materiality Assessment" section.

Quantitative

- The Group has provided comprehensive information regarding the standards, methodologies, and sources of conversion factors employed. For specific details, please refer to the relevant sections in the ESG Report.

Balance

- The Report provides an objective and impartial presentation of the Group's environmental and social performance.

Consistency

- The methodology for disclosing key environmental and social performance indicators remains consistent with the previous Reporting Period.

CONTACT AND FEEDBACK

At AUSTAR, our commitment lies in providing excellent services and fostering long-term relationships with the community, ensuring the sustainability of our business. We prioritise the interests of our stakeholders and actively engage with them. We welcome your valuable feedback and suggestions regarding the ESG Report or our sustainability performance. You can share your thoughts through the following channels:

- Address: Unit 1217-1218, Block B Gemdale Plaza, 91 Jianguo Road, Chaoyang District, Beijing, PRC
- Tel: +86 10 85653399
- Fax: +86 10 85653325
- Email: info@austar.com.cn
- Official website: http://www.austar.com.hk

CHAIRMAN'S MESSAGE

The chemical drug market which has been long forgotten in the pharmaceutical world in China seems to be more distinguished out from the perspectives of pharma service companies as more investment in new projects in this sector is observed. Supply chain reliability and cost control have created opportunities for domestic pharmaceutical equipment players in China as well, due to the impact of global supply chain pressure, geopolitics influence, and customised service flexibility, China-made equipment is getting more competitive with its price, quality, and reliable supply chain system. More complex projects of equipment and systems in the pharmaceutical sectors, previously dominated by European and American suppliers, in markets not restricted to the US and Europe, are gradually able to be covered by Chinese domestic pharmaceutical equipment and systems suppliers.

With the release of international travel restrictions, international drug regulatory authorities and organisations are increasing the inspection of drug production sites in mainland China. As China National Medical Products Administration ("**NMPA**") is about to formally apply to join the Pharmaceutical Inspection Convention and Pharmaceutical Inspection Co-operation Scheme ("**PIC/S**"), an urgent need to improve the requirements for drug regulation and the competency of regulatory agencies, and many pharmaceutical companies in mainland China felt the need and urgency to build production lines in accordance with PIC/S GMP Standards, this will further bring business opportunities to AUSTAR based on its capability in high-level technical solutions and deep knowledge in compliance and validation.

During the Reporting Year, the Group remains dedicated to promoting sustainable development across all our business segments in response to the growing global market demand. We have actively engaged with stakeholders and conducted materiality assessments to identify and address ESG issues that are material and significant to our business and our stakeholders. By placing a strong emphasis on the voices of our stakeholders, we are committed to enhancing our ESG management efforts in response to their concerns. This allows us to effectively prioritise and allocate resources, ensuring optimal business outcomes. We strive to develop our ESG strategies efficiently, utilizing the assessment results as a valuable reference point.

The Group maintains a robust ESG governance structure to effectively facilitate our ESG management efforts. The Board is responsible for overseeing the sustainability strategy with a view to the Group's long-term development. Meanwhile, the ESG Executive Committee is responsible for the effective implementation of the oversight through coordination, monitoring and evaluating sustainability performance. Regular meetings are held with the Board to review the current sustainability performance as well as to provide any update on the overall directions of strategies. For plan execution and policy implementation, department units take the responsibilities and present relevant progress and observation to the Board. On behalf of the Board, I would like to extend my sincere appreciation to all my colleagues for their invaluable contributions to the Group's sustainable development. Moving forward, we are committed to further enhancing our ESG governance at all organisational levels to effectively support our long-term objectives.

The Group remains dedicated to being an exemplary corporate citizen and fulfilling our social responsibilities. We are committed to collaborating with our customers, employees, business partners, and the community at large to foster a better society characterised by a friendly environment and balanced development. We will actively seize relevant opportunities and prioritise sustainability as a crucial factor. We recognise that creating long-term value for the Group goes beyond financial performance alone, and we are determined to achieve this by embracing sustainability in all aspects of our operations as always.
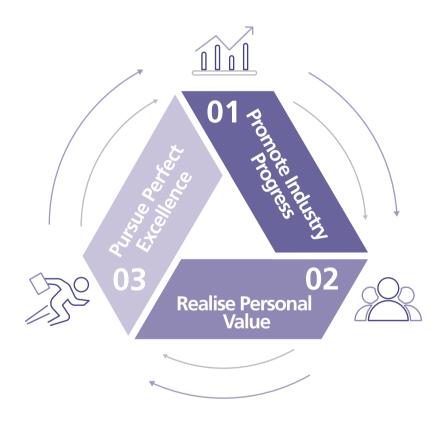
Ho Kwok Keung, Mars
Chairman

VISION, MISSION AND CORE VALUES

As a prominent player in the pharmaceutical industry, AUSTAR recognises our responsibility to operate and grow in a responsible manner. We place great importance on integrating ESG considerations and prioritizing the well-being of individuals in our business decision-making process. Our governance structure ensures the comprehensive adoption of our management principles throughout the Group. Upholding the highest standards of professionalism and governance, we are committed to meeting our obligations to stakeholders and society at large.
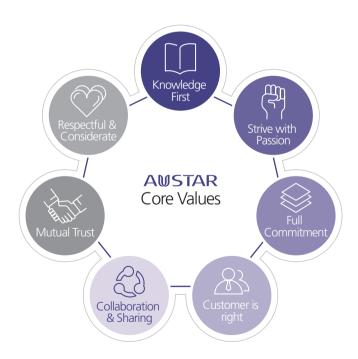
Mission

Vision

01 Being the globally recognised best technical product and service and solution provider to pharmaceutical researchers and manufacturers;

02 Deploying resources of global world-class partners to build up all-round knowledge and connection of the whole drug product life cycle and to provide comprehensive and integrated technical solutions;

03 Gathering global resources and leveraging products and services empowered with cost and technical advantageous features, to help upgrade pharmaceutical industry in emerging countries.

Core Values

• Truth Kindness Perfection Operation Philosophy

Knowledge First

Strive with Passion

Full Commitment

Customer is right

Collaboration & Sharing

Mutual Trust

Respectful & Considerate

AUSTAR Core Values

HIGHLIGHTS OF MAJOR ACHIEVEMENTS

AUSTAR is strongly committed to excellence and unwavering in our dedication to providing comprehensive solutions throughout the entire product life cycle, ensuring the utmost success of our clients' ventures. We are thrilled to share that, during the Reporting Period, our efforts were recognised with esteemed industry awards, acknowledging our commitment to delivering exceptional outcomes —

— Siemens Digital Industries Annual Partner Conference 2023: The Best Digitalization Solution Partner

— Simcere Pharmaceutical Group Limited: Best Supplier Award

— Health of the Future Forum 2023: Best Health and Innovative Practice of the Year

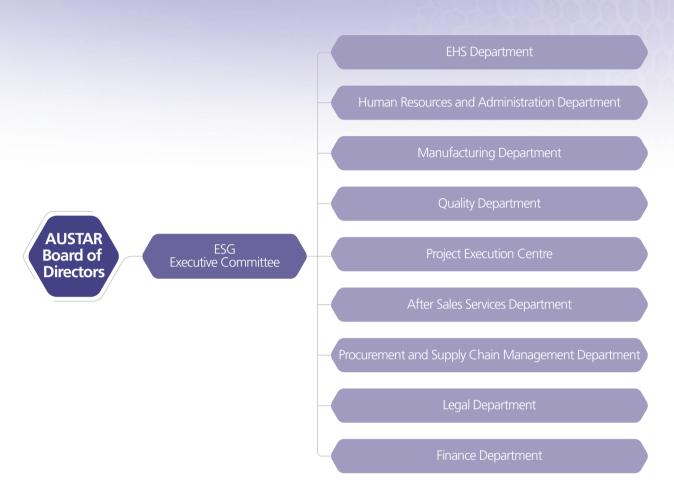## ESG MANAGEMENT APPROACH

Management Structure

An effectively established ESG governance structure is essential for efficient ESG management within AUSTAR, involving various working levels and department units. A top-down governance and management structure is implemented to ensure the seamless integration of formulated principles and plans across the entire business value chain in AUSTAR.

The Board actively oversees the overall ESG strategies, management approaches and all the other ESG matters of the Group, including ESG risk management, action plans and corresponding targets setting and initiatives. Moreover, the Board offers invaluable strategic guidance in identifying ESG-related risks and significant ESG issues. Regularly, the Board conducts thorough reviews of the progress made towards achieving ESG objectives and targets. Additionally, the Board holds the responsibility of reviewing and approving ESG reports prepared by the ESG Executive Committee. Through these reports, the Board ensures that the organisation's commitment to ESG principles is accurately and transparently communicated.
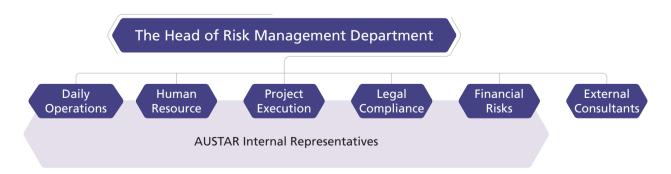
Under the authorisation of the Board, the ESG Executive Committee (the "**Committee**") comprises representatives from various department units within the Group, with a primary focus on advising and addressing key ESG matters. With a specific emphasis on AUSTAR's department units, the committee plays a vital role in implementing diverse initiatives. By gathering input and suggestions from multiple department units, the Committee develops ESG strategies with practical details. Furthermore, the Committee assumes the responsibility of identifying and analysing significant ESG risks and opportunities within investment strategies and risk management, recognizing their potential impacts on the Group's operations and development. To ensure effective ESG governance and management within AUSTAR, the Committee establishes relevant targets and conducts regular progress reviews. The Committee also stays abreast of the latest market trends and industry practices pertaining to ESG-related issues. To prepare the annual ESG reporting disclosure, the Committee engaged with stakeholders and conducted materiality assessments with a third-party consultant. The ESG Executive Committee reported its findings to the Board and provided recommendations for ongoing improvement in ESG performance on a regular basis.

Each department unit holds responsibility for executing and managing all ESG initiatives, ensuring effective coordination. Regular tracking and reviewing of performance enable the development of improvement plans and the preparation of the annual ESG report for public disclosure.

AUSTAR Board of Directors

ESG Executive Committee

- EHS Department
- Human Resources and Administration Department
- Manufacturing Department
- Quality Department
- Project Execution Centre
- After Sales Services Department
- Procurement and Supply Chain Management Department
- Legal Department
- Finance Department

Risk Management

At AUSTAR, the establishment of a robust internal control and risk management system is paramount in ensuring operational efficiency and mitigating potential market impacts. The Risk Management Department plays a pivotal role by implementing a standardised procedure for risk identification, assessment, monitoring, and reporting. This enables timely response to potential risks and their impacts on the Group's operations, ultimately safeguarding the best interests of stakeholders.

The Head of Risk Management Department

| Daily Operations | Human Resource | Project Execution | Legal Compliance | Financial Risks | External Consultants |

AUSTAR Internal Representatives

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The Group places great importance on risk management with the Head of the Risk Management Department leading the charge. Through regular communication with department units, the Head of the Risk Management Department provides guidance on risk management and fosters coordination in adapting to or mitigating risks.

To ensure the highest standard of internal control, five authorised personnel are assigned to different areas, including Human Resource, Project Execution, Daily Operations, Legal Compliance, and Financial Risks. These personnel are responsible for identifying, assessing, and responding to risks within their respective domains. External consultants are also engaged to assist in identifying and assessing risks across various departmental units. The Risk Management Department receives regular reports on identified risks, along with suggested measures and initiatives for adaptation or mitigation, to facilitate follow-up handling and rectification. All types of risks, including climate-related risks, are considered in the annual risk assessment process and are reviewed by the Internal Control System.

During the Reporting Period, regular meetings took place within the Risk Management Department, focusing on the top 20 most significant events. External consultants' opinions were considered to discuss the sources of risks and determine appropriate follow-up measures. The Risk Management Department conducted thorough analysis to ensure the feasibility and effectiveness of the proposed solutions in risk adaptation or mitigation.

Furthermore, emergency situation handling also falls under the purview of the Risk Management Department. By coordinating with department units, the Risk Management Department formulates response plans and takes prompt action. Input from external consultants may be sought, and further investigations or measures may be undertaken as necessary.

STAKEHOLDER ENGAGEMENT

We prioritise open and transparent communication channels to actively engage in regular dialogue with our stakeholders. Such an approach is pivotal in enhancing our ESG management strategy and gaining a deeper understanding of stakeholder expectations, concerns, and perspectives regarding our business operations and development. During the Reporting Period, we considered directors, employees, shareholders/investors, suppliers/customers, distributors, government and regulatory authorities, and community/academic institutions as our key stakeholder groups. By capturing the views and concerns of our stakeholders, we have considered and responded to their feedback in our management approaches and long-term policy formulation. To ensure effective and high-quality communication, we have established various communication channels for stakeholder engagement, as outlined in the table below.

Stakeholders	Communication Channels	Concerns and Expectations
Directors[1]	• Risk management	• Consultation via phone calls and emails • Direct communication • Board and Board committee meetings • Suggestion box
Employees	• Vocational training and development • Salaries and benefits • Health and safety	• Consultation via phone calls and emails • Direct communication • Company conferences • Suggestion box
Shareholders/Investors	• Stable return on investment • Transparency of information disclosure	• General meetings • Corporate communications • Consultation via phone calls and emails
Suppliers/Customers	• Performance of contract • Standardised supply chain management system and procurement process • Establishment of complaint system	• Interim and annual reports • Meetings, exhibitions, and online webinars • Social media
Distributors	• Well-established information exchange system • Steady and stable supply of products	• After-sales opinion box • Consultation via phone calls and emails • Meetings and workshops • Online material sharing platform "Resource Centre"
Government and regulatory authorities	• Business operation in compliance with relevant laws and regulations	• Interim and annual reports • Meetings
Community/Academic institutions	• Contributions to community development	• Interim and annual reports • Community service

[1] Including members of the Risk Management Department.

MATERIALITY ASSESSMENT

We regularly engage in comprehensive stakeholder consultations to understand the evolving expectations of our internal and external stakeholders. In 2022, we conducted a materiality assessment in collaboration with a third-party consultant to identify key ESG issues and stakeholders. The assessment gathered 687 valid responses for analysis. During the Reporting Period, we updated the materiality assessment based on current market trends, input from our peers, and relevant reporting standards and tools.

Process of materiality assessment

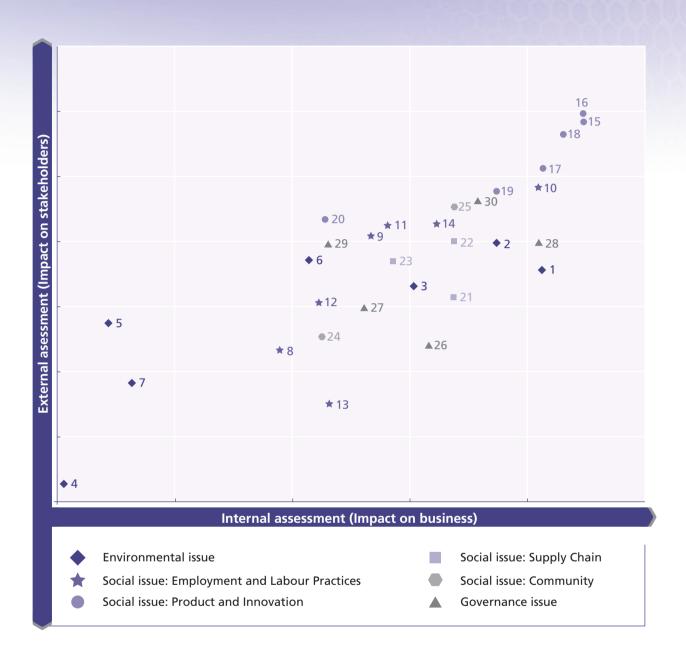| Identification	Prioritisation	Validation
• Identified the list of 30 ESG topics associated with AUSTAR's business operation and its stakeholders, in reference with the peer benchmarking, ESG Reporting Guide and global reporting standard (e.g. GRI and SASB).	• Reviewed ESG disclosures of AUSTAR's industry peers to identify common disclosure practices. • Conducted an online survey with both internal and external stakeholders to assess the materiality of various ESG issues. • Combined and analysed the results of the peer benchmarking exercise to develop a prioritised list of ESG issues of varying materiality levels for confirmation.	• Convened a meeting with the third-party consultant to confirm a finalised list of material ESG topics for reporting disclosure. • Placed additional attention to the focus areas of ESG management according to the materiality of respective ESG issues and key concerns as suggested by the Group's key stakeholders

External assessment (Impact on stakeholders)

16
●15
●18
●17
★10
●19
▲30
25
●20 ★11 ★14 ◆2 ▲28
★9 ▲29 ■22
◆6 ■23 ◆1
◆3
★12 ▲27 ■21
◆5 ●24 ▲26
★8
◆7
★13
◆4

Internal assessment (Impact on business)

◆ Environmental issue	■	Social issue: Supply Chain
★ Social issue: Employment and Labour Practices	⬡	Social issue: Community
● Social issue: Product and Innovation	▲	Governance issue

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Aspects	ESG Issue
Environmental	1) Emissions Management 2) Waste Management 3) The Environment and Natural Resources 4) Climate Change 5) Resources Management 6) Water Management 7) Greenhouse Gas Emissions
Social	**Employment and Labour Practices** 8) Employee Rights & Turnover Rate 9) Employee Welfare and Pay System 10) Occupational Health and Safety 11) Employee Training and Development 12) Labour Standards 13) Diversity and Inclusion 14) Inclusive Working Environment and Equal Opportunities **Product and Innovation** 15) Product Safety and Quality Assurance Management 16) Customer Satisfaction 17) Customer Data Protection and Privacy Protection 18) R&D and innovation 19) Intellectual Property Rights 20) Selling Practise and Compliance **Supply Chain** 21) Supply Chain Management 22) Open and Fair Sourcing 23) Stable and Responsible Sourcing **Community** 24) Community Investment 25) Promotion of Sector Development
Governance	26) ESG Governance 27) Stakeholder Communication 28) Business Ethics and Anti-corruption 29) Strategic Cooperation 30) Risk Management

The materiality assessment process involved in-depth discussions and evaluations within our organisation. The materiality matrix presented above summarises the significance of each ESG issue. Issues categorised as highly material are positioned in the top right quadrant of the matrix. Senior management and the Board reviewed and finalised the results of the materiality matrix, as well as the identified material ESG issues.

In accordance with the assessment results and our reporting principle, this Report primarily focuses on high materiality ESG issues. However, we also recognise the importance of addressing moderate and low materiality issues by developing management approaches. This approach provides stakeholders with a holistic understanding of our ESG management practices. We regularly review our existing ESG strategies, policies, and objectives to continuously enhance our ESG performance and reporting transparency.

During the Reporting Period, ESG issues related to product and innovation maintained their high materiality, significantly impacting both our business and stakeholders. Based on the latest market trends and updates from our peers, we have identified the following focus areas: 1) Customer Satisfaction, 2) Product Safety and Quality Assurance Management, 3) R&D and Innovation, 4) Customer Data Protection and Privacy Protection, and 5) Occupational Health and Safety. These areas will receive our utmost attention and effort.

ENVIRONMENTAL PERFORMANCE

AUSTAR recognises the increasing importance of sustainable and responsible business practices in the global biopharmaceutical and pharmaceutical market. To address environmental responsibilities in a systematic manner, we have implemented an environmental management System ("**EMS**") certified under the ISO 14001 standard. Through this system, we have established various control measures to optimise resources and reduce emissions and waste, thereby minimising our operational impact on the environment. During the Reporting Period, AUSTAR strictly complied with relevant environmental laws and regulations and was not aware of any incidents of non-compliance and litigation cases. Our commitment to compliance underscores our dedication to operating in an environmentally responsible manner.

1. Emissions

AUSTAR is committed to strict compliance with all applicable laws and regulations that significantly impact our operations, particularly in relation to air and greenhouse gas emissions, discharges into water and land, and the generation of hazardous and non-hazardous waste. These regulations include, but are not limited to, the Environmental Protection Law of the People's Republic of China ("**PRC**"), the Law of the PRC on the Prevention and Control of Atmospheric Pollution, the Law of the PRC on the Prevention and Control of Water Pollution, the Law of the PRC on the Noise Pollution Prevention and Control, and the Law of the PRC on the Prevention and Control of Environmental Pollution by Solid Waste, as well as the Law of the PRC on Environmental Impact Assessment.

The adverse impact of emissions on the environment and human health is widely recognised. To address this, we have implemented a comprehensive "Wastewater, Waste Gas, and Noise Management System" to effectively control and minimise our operational footprints and pollution. Through standardised management approaches and the implementation of various initiatives across our facilities, we are dedicated to making significant progress in reducing emissions and achieving our internal environmental targets within the specified timeline. We are committed to ensuring that our operations align with sustainable practices and contribute to a healthier environment.

1.1. Air Emissions

At AUSTAR, the primary sources of air emissions arise from the combustion of gaseous fuels in stationary and mobile operations. To mitigate these emissions and promote cleaner air quality, all our manufacturing sites are fully enclosed and equipped with organic exhaust gas treatment facilities. These facilities effectively filter the organic exhaust gas produced during the manufacturing process, ensuring that emissions released into the atmosphere comply with regulatory standards. This practice not only reduces gaseous pollutants but also maintains a safe and healthy indoor air quality within our facilities. Furthermore, our treatment facilities are equipped with a monitoring and alarm system, enabling real-time performance tracking and prompt responses to specific conditions. As part of our commitment to sustainability, we are gradually transitioning diesel-powered facilities, such as forklifts, to electric-powered alternatives, thereby further reducing our reliance on fossil fuels.

To ensure compliance with relevant emissions standards, we conduct annual external inspections and engage in third-party verification processes. We closely monitor and assess emissions of non-methane hydrocarbons ("**NMHC**"), benzene, toluene, xylene, and particulate matter across our manufacturing sites. During the Reporting Period, our manufacturing sites have been verified to comply with the national requirements outlined in the "Emission Control Standard of Volatile Organic Compounds for Industrial Enterprises" and the "Integrated Emission Standard of Air Pollutants".

To reinforce our vehicle management practices, we have established an internal "Vehicle Management Regulation". This ensures administrative control over daily business travel and short-distance business trips, reducing unnecessary air emissions and fuel consumption.

The table below provides an overview of the Group's air emissions during the Reporting Period:

Emissions	Unit	2021	2022	2023
Nitrogen oxides (NO_x)	kg	7.32	9.73	**17.33**
Sulphur oxides (SO_x)	kg	0.16	0.24	**0.26**
Particulate matter (PM)	kg	0.54	0.72	**1.28**

1.2. Greenhouse Gas ("GHG") Emissions

AUSTAR recognises the significant impact of GHG emissions on the environment and is committed to addressing its carbon footprint by monitoring its Scope 1, Scope 2, and Scope 3 emissions. Scope 1 emissions encompass fuel combustion from machinery and vehicles owned by the Group. Scope 2 emissions include the consumption of purchased electricity in offices and production sites, while Scope 3 emissions account for air business travel undertaken by the Group's employees. The majority of the GHG emissions stem from energy consumption across its daily operations. In order to enhance energy efficiency and reduce carbon emissions, the Group has implemented various measures, which are further detailed in section "2.1 Energy Use".

Furthermore, AUSTAR has developed the "Greenhouse Gas Emission Management Regulations" to standardise its GHG management practices in accordance with the ISO 14064 standards. These regulations have been specifically designed to improve the Group's GHG emission inventory and reporting, ensuring compliance with the principles of relevance, completeness, consistency, accuracy, and transparency.

The table below provides an overview of the Group's GHG emissions during the Reporting Period:

GHG Emissions[1]	Unit	2021	2022	2023
Scope 1[2]	Tonnes of carbon dioxide equivalent ("tCO_2e")	32.11	38.94	73.49
Scope 2[3]	tCO_2e	1,522.09	1,296.12	2,001.37
Scope 3[4]	tCO_2e	1,062.47	580.58	1,071.88
Total GHG emissions[4]	tCO_2e	2,616.67	1,915.64	3,146.74
Intensity per gross floor area ("GFA")[5]	tCO_2e/m^2	0.06	0.05	0.03

Note:

1. The calculation of Scopes 1 and Scope 2 GHG emissions is defined and calculated in accordance with the GHG Protocol, ISO 14064 standard and "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" published by the Stock Exchange.

2. The direct emission (i.e. Scope 1) includes the combustion of fuels for stationary sources and mobile combustion of company vehicles.

3. The energy indirect emission (i.e. Scope 2) includes the purchased electricity consumed by the Group. For the Reporting Period, the calculation is based on the national emission factor in 2023 from the Ministry of Ecology and Environment.

4. The other indirect emissions (i.e. Scope 3) include business travel by the Group only.

5. The intensity calculation is based on the total floor area of the Group's relevant facilities. The GHG intensity considers only Scope 1 and 2 emissions.

6. The significant increase in the total GHG emissions during the Reporting Period can be attributed to various factors at the Shijiazhuang, Shanghai, and Nanjing factories. The increase in energy consumption directly correlates with a rise in GHG emissions.

   At the Shijiazhuang factory, the introduction of new facilities and equipment, such as central air conditioning, contributed to the overall rise in energy usage. Additionally, the construction of factory buildings and the implementation of enhanced cleaning and testing processes also increased energy consumption during the Reporting Period.

Similarly, at the Shanghai factory, the installation of new facilities and equipment, including central air conditioning and increased lighting, led to a notable increase in energy consumption. The ongoing office area renovations and the introduction of environmental protection and dust removal equipment, as well as facilities for wastewater treatment, further contributed to the rise in energy usage.

In the case of the Nanjing factory, the addition of new machining equipment and facilities played a significant role in the observed increase in energy consumption.

1.3. *Waste and Wastewater Management*

By implementing the "Management Regulation on Waste Management", AUSTAR has standardised the procedures for managing and handling both hazardous and non-hazardous waste. This approach minimises adverse environmental impacts such as soil degradation, water contamination, and ecological imbalances.

The substantial volume of waste generated poses challenges to cities and regions where landfills are commonly used for waste management. For non-hazardous waste, AUSTAR is committed to promoting green office initiatives that adhere to the principles of the 4Rs – Reduce, Reuse, Recycle, and Replace, aiming to reduce waste at the source and divert it from landfills. These initiatives contribute to creating greener, cleaner, and more sustainable workplaces by minimising waste, collecting and recycling materials. Education and awareness programs on resource sustainability are prioritised for staff, encouraging material reuse and recycling. Recycling facilities and guidance are provided in all manufacturing sites and offices to facilitate proper waste segregation, prevent contamination, and enhance recycling rates and efficiency.

The primary hazardous waste generated by the Group includes waste oil and emulsifiers used in mechanical lubrication across manufacturing sites. AUSTAR understands the importance of proper hazardous waste handling to prevent land and water pollution. Therefore, strict compliance with applicable laws and regulations regarding waste handling is maintained. Hazardous wastes are stored in designated areas with appropriate chemical labelling and safety warnings. Regular inspections and maintenance are conducted to prevent potential chemical leakage. Qualified waste collectors handle all hazardous waste generated by the Group.

Through the implementation of oil and water separation and filtration systems in manufacturing sites, the Group has achieved a reduction in the use of emulsifiers during the production process. Each manufacturing site is equipped with a septic tank for on-site sewage treatment before discharging into the municipal sewage system.

During the Reporting Period, the Group achieved full compliance with relevant legislations and regulations regarding hazardous waste handling. The existing waste management system is continuously monitored, and its effectiveness is evaluated for on-site implementation. Future waste reduction goals will be established as deemed appropriate.

The table below provides an overview of the Group's waste generation during the Reporting Period:

Waste Generation	Unit	2021	2022	2023
Hazardous waste				
Hazardous waste	Tonnes	3.67	1.19	**4.97**
Intensity	Tonnes/m^2	0.00014	0.00004	**0.00006**
Non-hazardous waste				
General waste	Tonnes	102.69	69.74	**110.74**
Intensity	Tonnes/m^2	0.004	0.003	**0.001**
Sewage discharge	m^3	13,473.77	16,689.58	**42,924.80**
Intensity per GFA	m^3/m^2	0.497	0.615	**0.553**

Note:

1. Hazardous wastes include lubricant oil, emulsifier, and chemical waste.

2. Non-hazardous wastes include the domestic waste, wastepaper, and waste plastic.

3. The intensity calculation is based on the total floor area of the Group's relevant facilities.

4. The significant increase in the total waste generation during the Reporting Period can be attributed to specific factors at the Shanghai, Shijiazhuang, and Nanjing factories.

   At the Shanghai factory, the adoption of acid washing and passivation processes resulted in an increase in waste generation. The waste treatment system, specifically the wastewater treatment process, produced additional sediment sludge, contributing to the overall rise in waste generation.

   At the Shijiazhuang factory, the relocation of certain equipment and disposal of cables have contributed to an increase in general waste, particularly metal waste.

   Similarly, at the Nanjing factory, the introduction of new machining equipment and facilities led to an increase in waste generation.

2. Use of Resources

The Group consistently emphasises the optimisation of resources to ensure efficient operations in terms of energy, water, and packaging material usage. Management policies and operational guidelines have been established to promote green operations. To achieve these goals, all employees are required to share responsibilities and actively participate. Additionally, our customers receive energy-saving strategies and recommendations, fostering collaborative efforts towards energy conservation and the efficient use of resources.

2.1. Energy Use

Energy consumption is a necessary aspect of ensuring the Group's smooth operations across its various business segments. However, the Group recognises the importance and responsibility of educating and raising employee awareness about energy-saving practices. To guide energy-saving efforts during business operations, the Group has implemented the "Management Procedure on Energy Conservation and Consumption Reduction", which serves as a detailed guideline. The key measures for energy conservation are outlined below:

* Switch off electrical appliances after office hours and when they are not in use (such as air-conditioning, computer, printer, photocopier, lighting, etc.);

* Provide relevant trainings and education on energy-saving practices;

* Collect energy usage data regularly;

* Maintain an average indoor temperature between 24 – 26°C to save energy; and

* Regularly conduct equipment and circuit maintenance to reduce energy consumption.

The Group remains committed to conducting thorough assessments of its impact on stakeholders and their respective businesses before establishing any related targets in the future.

The table below provides an overview of the Group's energy consumption during the Reporting Period:

Energy	Unit	2021	2022	2023
Purchased electricity	MWh	1,889.18	2,230.84	3,509.32
Mobile fuel consumption	MWh	98.79	156.75	165.11
Stationary consumption	MWh	31.22	Not applicable	199.77
Total energy consumption	MWh	2,019.20	2,387.59	3,874.21
Intensity per GFA	MWh/m²	0.07	0.09	0.05

Note:

1. Due to limited consumption of stationary fuel during the Reporting Period as associated with a relatively small environmental footprint, stationary fuel consumption in 2022 is considered insignificant.

2. The intensity calculation is based on the total floor area of the Group's relevant facilities.

3. The significant increase in the total energy consumption during the Reporting Period can be attributed to various factors at the Shijiazhuang, Shanghai, and Nanjing factories.

    At the Shijiazhuang factory, the introduction of new facilities and equipment, such as central air conditioning, contributed to the overall rise in energy usage. Additionally, the construction of factory buildings and the implementation of enhanced cleaning and testing processes also increased energy consumption during the Reporting Period.

    Similarly, at the Shanghai factory, the installation of new facilities and equipment, including central air conditioning and increased lighting, led to a notable increase in energy consumption. The ongoing office area renovations and the introduction of environmental protection and dust removal equipment, as well as facilities for wastewater treatment, further contributed to the rise in energy usage.

    In the case of the Nanjing factory, the addition of new machining equipment and facilities played a significant role in the observed increase in energy consumption

2.2. *Water Management*

The Group prioritises the wise utilisation of water resources and has implemented several water conservation initiatives based on its "Management System for Saving Energy and Reducing Consumption". These initiatives serve as reminders to employees about the importance of water conservation:

•   Avoid washing hands under running water;

•   Tighten the faucet to prevent water dripping;

•   Inspect water facilities on a regular basis to guarantee no leakage or dripping; and

•   Report water pipeline leaking to the property management firm as soon as possible.

To conserve water, regular inspections and pipeline maintenance are conducted at our manufacturing sites to prevent leakage. Additionally, the Group closely monitors monthly water usage, promptly addressing any anomalies to ensure effective water management. Before establishing critical targets in the Group's development plans, the Group will carefully assess the significance of water conservation to both its stakeholders and businesses.

During the Reporting Period, the Group encountered no issues with water sourcing as it is fully under the control of the property management company at our offices and manufacturing sites.

The table below provides an overview of the Group's water consumption during the Reporting Period:

Water	Unit	2021	2022	**2023**
Water consumption	m³	16,842.21	20,861.98	**53,656.00**
Intensity per GFA	m³/m²	0.62	0.77	**0.69**

Note:

1. The intensity calculation is based on the total floor area of the Group's relevant facilities.

2. The significant increase in the total water consumption during the Reporting Period can be attributed to several factors at both the Shijiazhuang and Shanghai factories.

    At the Shijiazhuang factory, the relocation to the new facility resulted in an increase in water usage due to the expansion of green areas and landscaping requirements. The larger premises necessitated additional water for irrigation purposes to maintain the newly added lawns and green spaces. Furthermore, the introduction of enhanced cleaning and testing processes also contributed to the overall increase in water consumption.

    Similarly, at the Shanghai factory, the relocation to a new facility led to an upsurge in water usage due to the expanded green areas and landscaping needs. Additionally, the implementation of acid washing and passivation processes, which require water-intensive operations, contributed to the overall rise in water consumption.

2.3. Packaging Materials

The Group is dedicated to minimising excessive and unnecessary packaging through significant efforts. We have successfully reduced the usage of packing materials and actively avoided the utilisation of non-recyclable materials in our merchandising practices. By implementing source control measures, we promoted the reduction of packaging materials.

The table below provides an overview of the Group's consumption of packaging materials during the Reporting Period:

Packaging Materials	Unit	2021	2022	2023
Wrapping paper	Tonnes	2.00	1.50	0.00
Carton box	Tonnes	8.00	4.50	4.70
Stretch film	Tonnes	9.80	6.52	5.60
Wooden box	Tonnes	452.00	351.50	270.00
Plastic strapping	Tonnes	6.75	5.50	3.01
Total	Tonnes	478.55	369.52	283.31
Intensity per GFA	Tonnes/m²	0.018	0.014	0.004

Note:

1.   The intensity calculation is based on the total floor area of the Group's relevant facilities.

3.   The Environment and Natural Resources

In line with our commitment to reducing the Group's environmental impact and preserving natural resources, AUSTAR has implemented the ISO 14001 EMS and relevant management approaches throughout our operations and management processes. These tools serve as practical means to facilitate systematic environmental management. Regular assessments and evaluations are conducted to monitor the Group's operations and performance. To ensure the effective implementation and efficiency of the EMS, an independent consultant is engaged to conduct regular audits of the EMS and assess our environmental performance.

Furthermore, the Group has established the "Management Regulation on Noise Management" to standardise noise monitoring procedures. This regulation enables us to identify and address existing noise issues through appropriate follow-up measures. We have implemented strategies such as the use of low-noise machinery and equipment and practical engineering solutions which work as noise barriers to minimise noise disturbances in the surrounding areas. To ensure compliance with relevant laws and regulations regarding permissible noise levels, certified third-party consultants have conducted noise assessments and monitoring of the Group's operations.

Moreover, we are dedicated to identifying and assessing environmental factors and risks, striving to eliminate any negative impact our operations may have on the environment. We have been closely monitoring and controlling the air, water, soil, and noise pollution by diligently overseeing the risks outlined in the list of environmental aspects.

4. Climate Change

The issue of climate change has significant implications for communities and businesses worldwide, and addressing and mitigating this problem has gained global attention. In line with this, the 14th Five-Year Plan has been implemented in the PRC, setting ambitious targets to achieve the peak of carbon emissions by 2030 and carbon neutrality by 2060. Additionally, the Paris Agreement serves as a legally binding agreement aimed at preventing dangerous climate change by limiting global warming to below 2°C.

Given the growing concerns surrounding climate change, we actively consider the recommendations of the Task Force on Climate-related Financial Disclosure ("**TCFD**") framework. We regularly conduct climate-related risk assessments to better understand the potential financial and operational impacts on our business operations, as well as to identify opportunities for combatting climate change. The Group has identified the following potential climate risks:

Physical risks

- Acute risk: The increased severity of extreme weather events (e.g., frost, snowstorms, and hail) may cause damage to our office buildings and/or manufacturing sites, disrupting our business operations and increasing maintenance costs.

- Chronic risk: Extreme weather events, such as flooding caused by rainstorms and rising sea levels, extreme cold waves, and heatwaves, may result in decreased revenue due to business interruptions and additional costs in our operations. Additionally, maintaining comfortable room temperatures during such extreme weather conditions may increase energy consumption at our offices and manufacturing sites, leading to a surge in operating costs.

Transition risks

- Policy risk: The recent implementation of carbon-pricing mechanisms has increased the cost of GHG emissions, which may result in higher operating costs and potential risks to our financial stability.

- Market risk: Market investors may prioritise projects that are environmentally friendly and involve low-carbon goods and design services, alongside the shift in customer preferences. Additionally, limited natural resources and higher transportation costs may lead to increased costs when purchasing raw materials for our business operations.

- Technological risk: Opting for technologies that have lower climate impacts instead of those more vulnerable to climate change may involve higher costs.

- Reputational risk: Engaging in activities that have long-term damaging effects on the climate may act as barriers to attracting and retaining customers, employees, business partners, and investors.

In response to the identified risks, the Group has developed the "Addressing Climate Change and Sustainable Development Management Measures", specifying that:

- the Group would take preferred measures to progressively reduce and minimise direct and indirect GHG emissions within its scope of control and encourage the Group's stakeholders to take similar practices;

- the Group would avoid or minimise disruptions associated with climate change and, where possible, take advantage of opportunities to adapt to change; and

- the Group would take measures to respond to existing or potential impacts posed by climate change, and commit to building the capacity and resilience to adapt to climate change together with its stakeholders.

In light of the recommendations of the TCFD framework, the Group is committed to strengthening governance processes and effectively incorporating climate-related considerations into our forthcoming risk assessment. As we progress, we will continuously monitor the effects of climate change on our business and proactively develop preventive measures to mitigate or avert these impacts in the future.

SOCIAL PERFORMANCE

In our pursuit of sustainable business practices, AUSTAR recognises the significant role played by our stakeholders, including our employees, customers, suppliers, and the community. We consider them essential partners in our journey towards responsible and ethical operations. As a responsible corporate citizen, we value their demands and concerns, and we are committed to managing our impact on their well-being and the broader society. Through systematic management and ongoing commitment, we strive to create shared value and positively contribute to the sustainable development of our stakeholders and society as a whole.

5. Employment

Acknowledging that our employees play a pivotal role in driving AUSTAR's business objectives and maintaining our position as a leader in the industry, the Group has implemented a comprehensive human resources management framework. Our overarching goal is to cultivate a safe, motivated, and inclusive work environment that nurtures the well-being and growth of every employee. Our employment policies and guidelines are in accordance with the principles outlined in the United Nations Universal Declaration of Human Rights, as well as the pertinent local laws and regulations governing our operations.

During the Reporting Period, the Group strictly complied with the applicable labour laws and regulations, including but not limited to the Employment Ordinance (Cap. 57) of HKSAR, Employees' Compensation Ordinance (Cap. 282) of HKSAR, Mandatory Provident Fund Schemes Ordinance (Cap. 485) of HKSAR and the Minimum Wage Ordinance (Cap. 608) of HKSAR, the Labour Law of PRC and the Labour Contract Law of the PRC. The Group was not aware of any incidents or violations of the relevant labour laws and regulations relating to compensation and dismissal, recruitment, and promotion, working hours, rest periods, equal opportunities, diversity, anti-discrimination and other benefits and welfare.

5.1. Employment Practice

At the heart of AUSTAR's development lies our employees, who serve as the cornerstone of our success. The Group is deeply committed to safeguarding employees' fundamental rights and interests. Our comprehensive Employee Handbook and "Personnel Records Management Control Procedures" outline the Group's human resource management practices, covering details such as employment, promotion, compensation, dismissal, working hours, rest periods, benefits, assessment, training, employee relations, and communication. These policies ensure that all our employment practices align with statutory requirements within the scope of our business operations.

To attract and retain top talent, we offer competitive remuneration and welfare packages. Full-time employees enjoy a range of benefits, including but not limited to 5 days of paid sick leave, comprehensive medical insurance and reimbursement, marriage and maternity leave, maternity allowance, housing allowance, and transportation allowance. Additionally, we employ various channels, such as professional human resource agencies, university campus recruitment, social recruitment, and internal recommendations, to actively acquire talent, ensuring the sustainable development of our talent pool.

In order to foster a performance-oriented culture and unleash the creativity and potential of our employees, the Group has implemented an "Annual Performance Assessment Management System". This system establishes key performance indicators ("**KPIs**") that enable senior management to evaluate individual performance based on work quality and contributions to the Group. It serves as an objective and measurable tool to facilitate annual adjustments in salary, bonuses, and promotions, aiming to reward outstanding performances while motivating employees to continually excel in their work.

In addition, the Group organised a remarkable award ceremony to honour and recognise the outstanding achievements and contributions of its employees. The event served as a platform to celebrate excellence across various domains, including leadership, innovation, teamwork, and customer service. The award ceremony showcased the Group's commitment to fostering a culture of recognition and appreciation, as well as its dedication to acknowledging the hard work and dedication of its employees.

5.2. Equal Opportunities and Anti-discrimination

At AUSTAR, we place a strong emphasis on protecting the fundamental human rights and freedoms of our employees. In addition to meeting legal and regulatory requirements, we are committed to constantly enhancing our internal policies to eliminate all forms of discrimination in our workplace.

We believe in harnessing the power of talents from various backgrounds and expertise, creating a workplace that celebrates individual differences. By fostering a diverse workforce, we aim to maximise the potential of our human resources, contributing to the Group's overall business performance and management. Our commitment to openness and fairness is unwavering, and we strive to provide equal opportunities to all potential candidates and employees throughout the recruitment, employment, remuneration, promotion, and transfer processes. It is to ensure that there is no discrimination, harassment or vilification in respect of age, gender, native place, nationality, custom, religion, social class, physical disability, political affiliation, pathogen carrier or sexual orientation across the operation and development of AUSTAR. We do not tolerate any discrimination or harassment in the workplace.

We are fully committed to creating a workplace that is free from discrimination and harassment. We have a zero-tolerance policy towards any violations of these principles, and any employee found to be in breach of this policy will face disciplinary action, including immediate termination.

5.3. Employee Wellbeing

In today's fast-paced work environment, the importance of workplace productivity supported by employee well-being cannot be overstated. Employee well-being now encompasses not only physical health and employee benefits but also mental health and social well-being.

Recognizing the significance of employee welfare, we understand that team-building activities play a vital role. These activities go beyond enriching employees' leisure time and alleviating work pressure; they also foster stronger connections and trust among team members. During the Reporting Period, the Group organised a range of birthday parties and team-building activities for its employees.

Going forward, we will continue to arrange more activities that promote team cohesion and social interaction, aiming to motivate employees to deliver outstanding work performance and achieve sustainable business development. By nurturing employee well-being and fostering a positive work-life balance, we believe our employees will thrive, resulting in enhanced productivity and overall job satisfaction.

Furthermore, we place great importance on the physical health of our employees and prioritise their well-being by offering regular physical examinations. These examinations aim to identify and address any potential occupational health conditions that may arise. By proactively monitoring the physical health of our employees, we strive to create a safe and healthy work environment.

5.4. Employee Profile

The Group has a total of 1,667 employees, of which 1,610 are full-time employees, and 57 are part-time employees. Our voluntary turnover rate was 11.3%. The workforce profile divided by gender, age group and geographical region during the Reporting Period is illustrated in the below table:

Employment Profile	2021 Number of employees[1]	2021 Turnover rate[2&3] (%)	2022 Number of employees[1]	2022 Turnover rate[2&3] (%)	2023 Number of employees[1]	2023 Turnover rate[2, 3&4] (%)
By gender						
Male	1,408	19.0	1,481	19.4	**1,262**	**30.7**
Female	380	18.2	483	13.4	**405**	**31.5**
By age group						
< 30	500	21.3	609	14.3	**425**	**63.6**
Age 31 to 40	1,013	17.4	960	16.5	**845**	**26.0**
Age 41 to 50	222	19.8	315	18.2	**327**	**8.3**
> 51	53	22.6	80	17.9	**76**	**13.2**
By geographical region						
Hong Kong	9	0	3	33.3	**3**	**66.7**
Mainland China	1,751	19.1	1,894	18.1	**1,615**	**29.1**
Others	28	10.7	67	13.4	**49**	**83.7**

Note:

1. The number of employees is calculated based on the number of headcounts.

2. During the Reporting Period, the calculation method for the turnover rate has been updated. The updated calculation now excludes individuals of other employment types such as internships. As a result, the turnover rates for FY2021 and FY2022 have been restated to reflect this revised calculation approach. The exclusion of individuals in other employment types ensures a more accurate representation of the turnover rate specific to regular employees.

3. The employee turnover rate equals the total number of employee turnover in a specific category divided by the total number of employees in the subjected category at the end of the Reporting Period.

4. The significant increase in turnover rate during the Reporting Period can be attributed to several factors, including the impact of business volume and organisational optimisation. Due to fluctuations in business demands, there were changes in workforce requirements, resulting in a decrease in the number of new hires during the Reporting Period. This reduction in new hires, combined with other organisational adjustments, contributed to the observed increase in the turnover rate.

6. HEALTH AND SAFETY

The Group is dedicated to providing employee welfare and prioritising employee well-being. We pay great attention to managing workplace and occupation safety in our operations and manufacturing facilities proactively and systematically, committed to providing a safe, comfortable, and harmonious working environment. In order to avoid workplace accidents and occupational hazards, the Group has established an Occupational Health and Safety Management System in accordance with ISO 45001 standard, to identify and manage safety risks. In addition, we have formulated a series of internal policies and implementation mechanisms in accordance with relevant international guidelines and applicable local laws and regulations, such as the Guidelines for Occupational Health and Safety Management System as proposed by the International Labour Organization, the Work Safety Law of the PRC, Labour Law of the PRC, Fire Control Law of the PRC and the Law of the PRC on the Prevention and Control of Occupational Diseases.

Conducting a comprehensive occupational health and safety risk assessment is essential to identify and effectively manage significant safety risks. The Group has established "Control Procedures on Risk Identification and Risk Assessment" to ensure a thorough assessment of health and safety risks, together with the implementation of effective mitigation measures to eliminate and control the risk level.

Moreover, the safety officer and departmental supervisors have regularly conducted internal safety inspections and checks, ensuring proper and well-maintained precautionary safety measures and practices. This also enables the ongoing identification and evaluation of potential safety risks and hazards, avoiding any potential accidents.

Raising the safety awareness of our employees is crucial to fostering a safety-centred culture in the workplace. The Group provides employees with relevant safety training programs, many of which are developed by third-party professional organisations. The trainings cover different aspects of health and safety-related topics, such as safety responsibility advocacy, occupational health protection, and measures to acquire competencies and qualifications required for daily work. For employees engaged in work involving potential high occupational hazards, the Group ensures their well-being by providing regular health checks, with suggested precautionary follow-up actions provided.

Case Study: AUSTAR Health Talk Series

To raise employees' awareness of health, AUSTAR has provided a series of health seminars regularly with different themes, including infant massage in Chinese medicine, body and health, and women's health. These health seminars empower employees with knowledge and awareness, encouraging them to take proactive actions to prevent future diseases.

AUSTAR places a strong emphasis on the well-being of our employees, and as part of our commitment to promoting health awareness, we have organised a regular series of impactful health seminars. These seminars cover a wide range of engaging themes, providing our employees with valuable knowledge and empowering them to take proactive actions to safeguard their health and prevent future diseases.

By delving into topics such as infant massage in Chinese medicine, we highlight the benefits of traditional practices for both infants and parents. Exploring the correlation between body and health, we emphasise the importance of maintaining a healthy lifestyle to achieve overall well-being. One segment of our health seminars is dedicated to body management, where we provide valuable insights and practical tips to help our employees maintain a healthy physique, cultivate positive body image, and achieve overall well-being. Additionally, we address women's health concerns, equipping our employees with essential information to support their health and vitality.

These health seminars serve as a platform for our employees to gain insight into various health-related subjects. By nurturing their knowledge and awareness, we foster an environment that encourages them to make informed decisions and actively prioritise their well-being.

During the Reporting Period, the Group prioritise strictly complied with the applicable health and safety laws and regulations. Our safety performance is shown in the below table.

	2021	2022	2023
Work-related fatalities	0	0	0
Work-related accidents	0	0	0
Lost days of work-related injury	0	0	0

7. DEVELOPMENT AND TRAINING

To meet evolving business development and its opportunities and to keep up with the most recent industry standards, the Group is dedicated to fostering our employees' competencies and skills while promoting a positive learning environment. The Group has established "Training Management Procedures" to identify employee training needs, set development goals and the annual training plan, and standardise the Group's training management process in order to foster the complete growth and professionalism of our employees.

For newly recruited employees, the Group will arrange New Hire Orientation Training, where they will be introduced to various aspects such as the Group's corporate culture, business objectives, relevant policies and regulations, product knowledge and workflow of different departments. Furthermore, pre-employment training will be provided at three different levels: corporate, departmental, and position specific. The training aims to enrich the new employees' occupational skills and facilitate their smooth adaptation to the workplace environment and enable them to excel in their roles while pursuing personal career development.

For specific employees, the Group also provides on-the-job training, such as management skills training, ISO standard training, pharmaceutical project management and various technical skills and knowledge. This arrangement aims to support employees in their pursuit of career development goals and enhance their work capabilities. Selected employees are provided with opportunities for external post-qualification training, skill upgrading training, ongoing training, and supervised education training through training sponsorships, which aim to enhance their position-specific knowledge and overall expertise. The Group also organises diverse workshops dedicated to knowledge management, case studies, and experience sharing among different teams in order to learn from experience and ensure appropriate knowledge transfer.

During the Reporting Period, the Group conducted a total of 5,511 hours of job-related trainings covering different professional areas with 680 of the employees trained.

Employee Training Data

| | 2021 | | 2022 | | 2023 | |
Employee Training	Percentage of employees trained (%)	Average training hours (hours/ employee)	Percentage of employees trained (%)	Average training hours (hours/ employee)	**Percentage of employees trained (%)**	**Average training hours (hours/ employee)**
By employee category						
Senior management	48.0	2.29	71.4	8.85	**14.0**	**1.50**
Middle management	58.3	3.89	52.6	6.02	**23.0**	**1.44**
General	32.9	3.72	55.5	6.04	**43.5**	**3.55**
By gender						
Male	38.2	3.77	56.2	6.03	**42.8**	**3.32**
Female	33.8	3.67	54.5	6.44	**34.6**	**3.28**

8. LABOUR STANDARDS

At AUSTAR, we have a strong stance against child labour and forced labour across our business operations. To conform the Group's operations to the highest standards of ethical conduct and to protect the fundamental rights of labour, we strictly comply with the Labour Law of the PRC, the Labour Contract Law of PRC, Provisions on Prohibition of Using Child Labour, the Law of the PRC on the Protection of Minors and other relevant labour laws and regulations. According to the Employee Handbook, all applicants must present valid identity documents during recruitment processes. It is to verify candidates' eligibility for working in related positions, and to prevent any child, forced and bonded labour from being employed. Candidates are also required to submit official documents (e.g. qualification certificate, job reference records) to validate their information provided. It is essential for us to maintain the integrity of our workforce, and any false information or indications of child labour or forced labour will result in immediate termination of the employment contract.

We have established also clear guidelines and regulations regarding attendance, labour intensity, and overtime in our "Employee Handbook" and "Attendance and Leave Management Control Procedures". Our employees are encouraged to enhance their work efficiency and complete their tasks and duties within regular working hours. Any overtime work requires prior approval from department heads, and employees who work overtime are compensated according to the determined overtime rate structure.

Furthermore, we actively review the performance of our suppliers in terms of labour practices to ensure the elimination of child labour and forced labour throughout our supply chain and business collaborations. This helps us minimise legal risks and maintain our commitment to responsible sourcing. During the Reporting Period, AUSTAR did not find any cases of forced labour and child labour. This reflects our continuous efforts and commitment to ensuring a fair and ethical work environment for all employees and stakeholders.

9. SUPPLY CHAIN MANAGEMENT

The Group places great importance on collaborating with its suppliers to ensure compliance with social and environmental standards, fostering a stable and sustainable supply chain. The Group has a preference for partnering with suppliers who offer environmentally friendly materials and products. We require our suppliers to provide relevant specifications and certifications, ensuring goods and materials are green or from sustainable natural sources. Furthermore, geographic location would be a key factor in the supplier selection process. Local suppliers would be given a higher priority in the hope of reducing the carbon footprint of transportation.

The quality raw materials is the cornerstone of the Group's products and services. The Group has established a supplier management system to select qualified suppliers and monitor their quality, environmental, safety and ethical practices through the "Procurement Management Manual " and "Supplier Performance Evaluation and Management Control Procedures ".

The supplier management system clearly outlines the requirements for suppliers' legal compliance, selection, and evaluation. When we engage with new suppliers, a strict assessment and qualification process will be undertaken to ensure they are complying with these requirements. For suppliers of critical materials, they are required to obtain ISO 9001 certifications, and all suppliers must have good track records on environmental, health and safety compliance. For existing suppliers, the Group conducts a performance review annually, covering safety compliance, materials and service quality, product provision, and customer service, to ensure consistent product and service quality. When the mechanism is adjusted or the quality of the products provided has significant changes, additional evaluation is required.

To further assess our suppliers' health and safety performance, suppliers need to submit a compulsory "Environmental, Social and Governance Self-Assessment Form ". This assessment is used to manage qualified suppliers and the entire product purchase cycle. Selected suppliers will be engaged by the Group's Procurement Department and are required to sign a "Corporate Social Responsibility Commitment ", which covers various aspects such as adherence to Labour standards, promotion of health and safety, proper storing and disposal of flammable, explosive or toxic and hazardous chemicals for environmental practice, and support for sustainable development practices. We reserve the right to promptly terminate our partnership with a supplier if they consistently fail to meet our standards or violate our regulations.

During the Reporting Period, we engaged in a total of 1,440 suppliers.

Supplier Profile

Country/City	Number of suppliers
Mainland China	1,394
Foreign	46
Total	**1,440**

10. PRODUCT RESPONSIBILITY

As a leading provider of high-tech pharmaceutical engineering solutions, AUSTAR is dedicated to assisting our customers in improving pharmaceutical processes and operational efficiency. We are committed to integrating global resources of high quality and making contributions to the safety and effectiveness of medicines worldwide, ultimately safeguarding human health.

Within our Comprehensive Management Manual, we have established a clear framework that emphasises the importance of product quality, environmental protection, and employee occupational health and safety in our business decision-making processes. These aspects are given high priority to ensure that we meet the highest standards in our operations.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

To uphold our commitment to quality, we have implemented a comprehensive quality management system ("**QMS**") that is certified with the internationally recognised ISO 9001 standards. The QMS is implemented in our production workshops, and we conduct regular internal and external audits to ensure the effective maintenance of our management system. These audits help us identify areas for improvement and maintain the highest level of quality in our products and services.

AUSTAR has strictly complied with national laws and regulations pertaining to product health and safety, labelling and advertising, including the Pharmaceutical Administration Law of the PRC, the Good Supply Practice for Pharmaceutical Products, the Advertisement Law of the PRC, in order to protect the public interests with no false data or misleading information on pharmaceutical products. We are committed to providing accurate and reliable information to the public, ensuring transparency and trust in our operations.

By upholding these standards and complying with relevant regulations, we aim to contribute to the well-being and safety of the public. Our dedication to maintaining the highest standards of quality, environmental protection, and employee well-being reflects our commitment to being a responsible and trusted partner in the pharmaceutical industry.

10.1. *Strict Quality Assurance*

To ensure stringent control over product quality, we have implemented an effective Inspection and Test Management Program. This program is guided by our dedicated Quality Control Department, which conducts rigorous quality checks at various stages of the production cycle, including incoming materials, manufacturing processes, final product inspection, and delivery. The Quality Control Department is responsible for collecting, sorting, and managing inspection data and records. In case of any nonconforming products identified during inspections and testing, they are handled according to our Nonconforming Products Control Procedure.

Our product quality assurance procedures are as follows:

- Incoming material inspection – Our inspectors take random samples to validate the types, quantity, and quality of procured materials, parts, and components. They conduct inspections following the guidelines outlined in the "Guidance to Incoming Material Inspection". Inspection results are then provided to the procurement department or responsible inventory personnel. The quality control engineer records the results on the Record of Material Inspection.

- Outsource inspection – Inspectors thoroughly examine products from contracted companies. Qualified products are stored in the Area for Qualified Products, while unqualified products are placed in the Area for Unqualified Products and further handled according to the "Control Procedures of Unqualified Products".

- Process inspection and test – Inspectors conduct regular sampling checks at different stages of the production process to ensure consistent product quality. All operators cross-check the products, and only those with verification and the inspector's signature are allowed to proceed to the next stage or storage facilities. Any abnormalities during production are immediately rectified.

- Inspection and test of finished products – Various indicators are implemented to verify and ensure that the products are free from defects and meet specific customer requirements. Timely delivery is a key consideration.

To address potential risks to user health and safety due to product quality, we have developed a comprehensive Product Recall Management Procedure. This procedure standardises the recall process for products that pose such risks. If a recall is deemed necessary by the Quality Department following a recall necessity assessment, the Quality Department collaborates with the Sales Department to initiate the recall process after informing affected customers. The Quality Department is responsible for marking, isolating, and tracking the recalled products. Furthermore, they prepare a product recall report to identify the root cause(s) of the incident and implement preventive measures to avoid recurrence.

By implementing these robust quality control measures and recall procedures, we ensure that our products meet the highest standards of quality, safety, and customer satisfaction. Our commitment to quality control is unwavering, as we strive to deliver products that exceed expectations and prioritise the well-being of our customers.

10.2. Protecting Customer Privacy

Data governance and customer privacy serve as the cornerstones of the Group's prosperity and standing within the biopharmaceutical and pharmaceutical industry. Recognizing the sensitive nature of the information acquired by the Test Service Department, we have implemented rigorous security measures to safeguard customer privacy. Moreover, we have released "Guidelines for Managing Visitors in Office Areas and Factories" across different regions to prevent disruptions to our business operations and manufacturing processes. We strictly monitor visitor registrations, adherence to security guidelines, implementation of security monitoring, and stringent control over car parking. In addition to our robust data management strategy, we have established cybersecurity policies that align seamlessly with industry best practices.

At AUSTAR, we foster a culture of responsibility where every employee assumes an integral role in ensuring the security of customer data. Our Labour Contract and Employee Handbook explicitly outline the confidentiality principle that governs non-public customer information, mitigating the risk of information leakage. Furthermore, employees entrusted with the management of IT information and contract archiving systems are required to sign confidential agreements with clients. These measures reinforce our commitment to maintaining the utmost level of data protection.

Employees are prohibited from divulging confidential information, including but not limited to strategic business plans, financial plans, and information, inside information, unpublished corporate information, contract designs and specifications, quotation documents, and client information, to third parties during their employment or any time thereafter without authorisation.

During the Reporting Period, the Group complied with relevant laws and regulations such as the Personal Data (Privacy) Ordinance (Cap. 486) of HKSAR and the Data Security Law of PRC. The Group was not aware of any significant non-compliance cases associated with privacy matters.

10.3. Customer Satisfaction

Customer satisfaction is a critical factor for our business success. We are committed to continuously enhancing the quality of our products and services. To assess customer satisfaction levels, we employ a comprehensive approach that combines the results of customer satisfaction surveys with feedback obtained from various communication channels, such as customer visits, phone calls, and inquiries.

By analysing feedback from multiple sources, we gain valuable insights into our customers' expectations regarding our products and services. This understanding enables us to promptly address their concerns and meet their needs effectively. We have implemented a "Customer Satisfaction Management Procedure" to guide this process, ensuring a structured approach to assessing customer satisfaction.

Based on the results of our customer satisfaction surveys, we are proud to report that all products and services provided by AUSTAR have consistently achieved an average satisfaction rating of 95.9%. This remarkable achievement demonstrates our ability to deliver products and services of exceptional quality, providing assurance of our robust management system.

In the event of receiving customer complaints, whether verbal or written, we strictly adhere to our "Management Procedures on Customer Requirements and Complaints". This framework guides our response, enabling us to promptly investigate and address customer concerns. Our approach includes the following measures:

- Collaborative Investigation – We work closely with the relevant departments to thoroughly review the entire production cycle or service, aiming to identify the root cause(s) of the reported issue;

- Continuous Communication – We maintain ongoing communication with the complainants, adjusting our response and action plan as necessary to ensure their satisfaction with the resolution; and

- Complaint Analysis – Every six months, we conduct a comprehensive analysis of all complaints received. This review enables us to identify areas for improvement in our management system and internal procedures, with the goal of preventing the recurrence of similar issues.

During the Reporting Period, the Group strictly complied with the Law of the PRC on the Protection of Consumer Rights and Interests and there was no product recall, return or complaint regarding the products and services. We are pleased to report that we experienced no instances of product recalls, returns, or significant complaints regarding our products and services. Moreover, we received letters of appreciation from customers in multiple regions, serving as motivation to further enhance the quality of our offerings.

At AUSTAR, customer satisfaction is not only a priority but also a driving force behind our continuous improvement. We remain dedicated to providing exceptional products and services that meet and exceed our customers' expectations.

10.4. Protecting Intellectual Property

AUSTAR understands the critical importance of intellectual property ("**IP**") protection in product research and development. We are fully dedicated to safeguarding our valuable intangible assets and promoting innovative growth. To achieve this, we have established effective management mechanisms and procedures, including the "Business Secret Information System", "Patent Management Procedure", "Registered Trademark Management Procedure", and "Copyright Management Procedure". These frameworks standardise application and registration processes, controlling IP risks across our operations.

Our Intellectual Property Strategy Department oversees patent analysis, acquisitions, transfers, and licensing, ensuring robust protection and preventing infringement. By prioritizing IP protection, we foster a culture of innovation, rewarding our investments in research and development. We collaborate with authorities and industry partners, staying updated on best practices and complying with relevant laws and regulations. AUSTAR's commitment to intellectual property protection strengthens our foundation for growth, enabling us to deliver cutting-edge products and solutions while driving progress in our industry.

During the Reporting Period, the Group possessed the following intellectual properties:

Types of IP	Number
Copyrights	138
Patents	418

11. Anti-Corruption

The Group is dedicated to conducting our business with honesty and trustworthiness and have zero tolerance for corruption, extortion, money laundering, fraud and solicitation. Our Employee Handbook explicitly outlines the code of conduct and related policies that stipulate different forms of corruption must be avoided to regulate business conduct. All employees must adhere legal and ethical standards while working with stakeholders, including avoiding conflicts of interest, claims of bribery or money laundering, and other forms of misbehaviour.

We have developed and implemented the "Integrity Management Policy " to increase employees' anti-corruption awareness and foster a corporate compliance culture. The policy applies to all employees, business activities, and external events across the Group. With an aim on promoting anti-corruption and anti-bribery, we strongly emphasise the importance of honesty and work ethics among our employees and stakeholders by providing sufficient support and guidance. The Group only allows reasonable and moderate entertainment, while all payments must be clearly recorded per the Group's financial accounting requirement with supported receipts and invoices. Our management team regularly revaluate policies and code of conducts, guarantee effective execution. In case of breach of regulation, employees are subject to the corresponding penalty and disciplinary action, which may include immediate dismissal.

The Group has implemented a whistleblowing mechanism to enable the reporting of any suspected cases of misconduct, malpractice, unethical behaviour, or unfair treatment. Employees and other stakeholders are welcome to report any forms of corruption practices and misconduct via these well-established communication and reporting channels, and we will respond in a timely manner. All information received, including the reported information and the whistle-blower's identity, will be kept strictly confidential to protect the whistle-blower against retaliation for genuine reporting. A prompt case investigation will be carried out by the Group, to validate the reported case and guarantee that the case is treated properly with appropriate remedial action(s). All information will remain confidential and not be disclosed unless there is evidence of criminal activity being pursued in legal proceedings.

To further embed an anti-corruption program across the Group, relevant anti-corruption training courses have been provided regularly to ensure that employees are familiar with our policies and procedures. We are dedicated to establishing a clean and honest working culture in which all forms of corruption and bribery are strictly prohibited. We organised 26 anti-corruption training sessions with a total of 6.5 training hours for all employees during the Reporting Period.

During the Reporting Period, the Group strictly complied with relevant laws and regulations, including the Criminal Law of the PRC, the Anti-unfair Competition Law of the PRC, and Anti-Money Laundering Law of the PRC. There were no illegal cases of corruption, extortion, fraud, or money laundering brought against the Group or its employees.

12. Community Investment

Following the Group's vision and mission, we actively improve pharmaceutical technology for customers and recognise its responsibility in giving back to our community. We are committed to giving back to the community through our focus on education and labour needs. The Group also endeavours to build a win-win relationship with our community by encouraging our employees to participate in various community activities to serve the underprivileged and the needy in society.

We have developed the "External Contribution and Sponsorship Management Policy" to further regulate and enhance our management of external donations and sponsorship, as well as to better fulfil our social and civic responsibilities. The Group prudently prepares the annual budget for donations and sponsorships and is constantly refining internal approval procedures and the audit process. Meanwhile, summary and evaluation processes will be taken for each donation and sponsored project to ensure its effectiveness.

ESG REPORTING GUIDE INDEX

ESG Reporting Guide	**Section/Explanation**

Mandatory Disclosure Requirements

Governance Structure	A statement from the board containing the following elements: (i) a disclosure of the board's oversight of ESG issues; (ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and (iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.	ESG Management Approach – Management Structure
Reporting Principles	A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG report: **Materiality:** The ESG report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer's stakeholder engagement. **Quantitative:** Information on the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be disclosed. **Consistency:** The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison.	About the Report – Reporting Principles
Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change.	About the Report

ENVIRONMENTAL PERFORMANCE

ESG Reporting Guide		Section/Explanation
A1 Emission		
A1	General Disclosure Information: (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.	1. Emissions
KPI A1.1	The types of emissions and respective emissions data.	1. Emissions – 1.1 Air Emissions
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	1. Emissions – 1.2 Greenhouse Gas Emissions
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	1. Emissions – 1.3 Waste and Wastewater Management
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	1. Emissions – 1.3 Waste and Wastewater Management
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	1. Emissions – 1.1 Air Emissions
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	1. Emissions – 1.3 Waste and Wastewater Management

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

ESG Reporting Guide		Section/Explanation
A2 Use of Resources		
A2	General Disclosure	2. Use of Resources
	Policies on the efficient use of resources, including energy, water, and other raw materials.	
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	2. Use of Resources – 2.1 Energy Use
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	2. Use of Resources – 2.2 Water Management
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	2. Use of Resources – 2.1 Energy Use
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	2. Use of Resources – 2.2 Water Management
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	2. Use of Resources – 2.3 Packaging Materials
A3 The Environment and Natural Resources		
A3	General Disclosure	3. The Environment and Natural Resources
	Policies on minimising the issuer's significant impacts on the environment and natural resources.	
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	3. The Environment and Natural Resources
A4 Climate Change		
A4	General Disclosure	4. Climate Change
	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	4. Climate Change

SOCIAL PERFORMANCE

ESG Reporting Guide		Section/Explanation
B1 Employment		
B1	General Disclosure	5. Employment
	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.	
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	5. Employment – 5.4 Employee Profile
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	5. Employment – 5.4 Employee Profile
B2 Health and Safety		
B2	General Disclosure	6. Health and Safety
	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.	
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	6. Health and Safety
KPI B2.2	Lost days due to work injury.	6. Health and Safety
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	6. Health and Safety

ESG Reporting Guide		Section/Explanation
B3 Development and Training		
B3	General Disclosure	7. Development and Training
	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	7. Development and Training
KPI B3.2	The average training hours completed per employee by gender and employee category.	7. Development and Training
B4 Labour Standard		
B4	General Disclosure	8. Labour Standards
	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.	
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	8. Labour Standards
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	8. Labour Standards

ESG Reporting Guide			Section/Explanation

B5 Supply Chain Management

B5	General Disclosure	9. Supply Chain Management
	Policies on managing environmental and social risks of the supply chain.	
KPI B5.1	Number of suppliers by geographical region.	9. Supply Chain Management
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.	9. Supply Chain Management
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	9. Supply Chain Management
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	9. Supply Chain Management

B6 Product Responsibility

B6	General Disclosure	10. Product Responsibility
	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.	
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	10. Product Responsibility – 10.3 Customer Satisfaction

ESG Reporting Guide		Section/Explanation
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	10. Product Responsibility – 10.3 Customer Satisfaction
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	10. Product Responsibility – 10.4 Protecting Intellectual Property
KPI B6.4	Description of quality assurance process and recall procedures.	10. Product Responsibility – 10.1 Strict Quality Assurance
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	10. Product Responsibility – 10.2 Protecting Customer Privacy

B7 Anti-Corruption

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.	11. Anti-Corruption
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.	11. Anti-Corruption
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	11. Anti-Corruption
KPI B7.3	Description of anti-corruption training provided to directors and staff.	11. Anti-corruption

ESG Reporting Guide			Section/Explanation
B8 Community Investment			
B8	General Disclosure		12. Community Investment
	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.		
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).		12. Community Investment
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.		12. Community Investment