

# HKEX ESG Reporting Guide Content Index

| HKEX ESG Reporting Aspects                         |   | Reporting Section   | Remarks   |
|--|---|---|---|
| <b>Mandatory Disclosure Requirement</b>            |   |   |   |
| Governance Structure                               | A disclosure of the board's oversight of ESG issues;  | <a href="#">Sustainability Framework and Governance (P.17-20)</a>                         |   |
|  | 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   | <a href="#">Sustainability Framework and Governance (P.17-20)</a>                         |   |
|  | How the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.  | <a href="#">Sustainability Framework and Governance (P.17-20)</a>                         |   |
| Reporting Principles                               | Materiality:<br>(i) The process to identify and the criteria for the selection of material ESG factors;<br>(ii) If a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer's stakeholder engagement.   | <a href="#">Reporting What Matters (P.7-8)</a>  |   |
|  | 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.<br><br>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. | <a href="#">Our Manufacturing (P.34-38)</a>   | Same as last year   |
| 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.   | <a href="#">About this Report (P.5)</a><br><a href="#">Reporting What Matters (P.7-8)</a> |   |
| <b>Comply or Explain Provisions</b>                |   |   |   |
| <b>Aspect A1 Emissions</b>                         |   |   |   |
| Aspect A1 Emissions and Waste: General Disclosures | Policies and compliance with laws and regulations relating to air quality and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.  | <a href="#">Our Manufacturing (P.34-38)</a>   | During the year there were no confirmed non-compliance incidents in relation to environmental protection having a significant impact on the Group.  |
| A1.1   | The types of emissions and respective emissions data.   |   | According to our materiality assessment, SOx and NOx emissions are not material issues. We have otherwise been focusing on carbon emissions.  |
| 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).   | <a href="#">Climate Change and Emissions Management (P.36-37)</a>                         |   |
| A1.3   | Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).  | <a href="#">Waste Management (P.38)</a>   |   |
| A1.4   | Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).  | <a href="#">Waste Management (P.38)</a>   | Okara Recycling Rate are disclosed. The total amount of okara generated is considered commercially sensitive and not disclosed. Other commercial and production wastes such as plastics, scrap metal and paper carton are comparatively much less significant than okara. |
| A1.5   | Description of emission target(s) set and steps taken to achieve them.  | <a href="#">Climate Change and Emissions Management (P.36-37)</a>                         |   |
| 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.  | <a href="#">Waste Management (P.38)</a>   |   |

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| <b>Aspect A2 Use of Resources</b>                                |  |   |  |
| Aspect A2 Use of Resources: General Disclosures                  | Policies on efficient use of resources, including energy, water and other raw materials.   | <a href="#">Making Products the Right Way (P.33-39)</a><br><a href="#">Policy Formulation and Implementation (P.45-46)</a>  |  |
| 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). | <a href="#">Our Manufacturing (P.34-38)</a>   |  |
| A2.2   | Water consumption in total and intensity (e.g. per unit of production volume, per facility).   | <a href="#">Our Manufacturing (P.34-38)</a>   |  |
| A2.3   | Description of energy use efficiency target(s) set and steps taken to achieve them.  | <a href="#">Our Manufacturing (P.34-38)</a>   |  |
| 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.                       | <a href="#">Water Management (P.38)</a>   |  |
| A2.5   | Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.   | <a href="#">Our Product Packaging (P.29-31)</a>   | Total and per unit amount of packaging material used is considered commercially sensitive and not disclosed. |
| <b>Aspect A3 The Environment and Natural Resources</b>           |  |   |  |
| Aspect A3 Environment and natural resources: General Disclosures | Policies on minimising significant impacts on the environment and natural resources.   | <a href="#">Making Products the Right Way (P.33-39)</a><br><a href="#">Policy Formulation and Implementation (P.45-46)</a>  |  |
| A3.1   | Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.  | <a href="#">Sustainability at Vitasoy (P.14-22)</a><br><a href="#">Making Products the Right Way (P.33-39)</a><br><a href="#">Policy Formulation and Implementation (P.45-46)</a> |  |
| <b>Aspect A4 Climate Change</b>                                  |  |   |  |
| Aspect A4 Climate Change: General Disclosures                    | Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact the Company.                               | <a href="#">Sustainability at Vitasoy (P.14-22)</a><br><a href="#">Making Products the Right Way (P.33-39)</a><br><a href="#">Policy Formulation and Implementation (P.45-46)</a> |  |
| 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.                   | <a href="#">Sustainability at Vitasoy (P.14-22)</a><br><a href="#">Making Products the Right Way (P.33-39)</a>  |  |

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| HKEX ESG Reporting Aspects                       |   | Reporting Section                        | Remarks  |
|--|---|--|--|
| <b>Aspect B1 Employment</b>                      |   |  |  |
| Aspect B1 Employment: General Disclosures        | Policies and compliance with laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, antidiscrimination, and other benefits and welfare. | <a href="#">Our Workplace (P.40-43)</a>  | To the best of our knowledge, we have complied with relevant laws and regulations related to employment and non-discrimination and fair labour practices that have a significant impact on the Group   |
| B1.1   | Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.  | <a href="#">Our Workplace (P.40-43)</a>  | Partial disclosure – total workforce by gender<br>We are currently preparing a more detailed breakdown of the figures; disclosure of this data will be made available in forthcoming reports.  |
| B1.2   | Employee turnover rate by gender, age group and geographical region.  | <a href="#">Our Workplace (P.40-43)</a>  | Partial disclosure – employee turnover rate<br>We are currently preparing a more detailed breakdown of the figures; disclosure of this data will be made available in forthcoming reports.   |
| <b>Aspect B2 Health and Safety</b>               |   |  |  |
| Aspect B2 Health and Safety: General Disclosures | Policies and compliance with laws and regulations relating to providing a safe working environment and protecting employees from occupational hazards.  | <a href="#">Our Workplace (P.40-43)</a>  | During the year there were no confirmed non-compliance incidents in relation to health and safety having a significant impact on the Group.  |
| B2.1   | Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.   |  | Zero case of fatality  |
| B2.2   | Lost days due to work injury.   | <a href="#">Our Workplace (P.40-43)</a>  | Partial disclosure – Lost Time Injury Rate<br>Our standard measurement for tracking work-related injuries is measured by Lost Time Injury Rate.<br><br>Lost Time Injury Rate is calculated based on the number of lost time injury cases per 200,000 hours worked, which is approximately equal to the number of hours worked by 100 people in one year. |
| B2.3   | Description of occupational health and safety measures adopted, and how they are implemented and monitored.   | <a href="#">Health and Safety (P.43)</a> |  |

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| HKEX ESG Reporting Aspects                              |   | Reporting Section   | Remarks   |
|---|---|---|---|
| <b>Aspect B3 Development and Training</b>               |   |   |   |
| Aspect B3 Development and Training: General Disclosures | Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.   | <a href="#">Employee Engagement and Well-being (P.41)</a>   |   |
| B3.1  | The percentage of employees trained by gender and employee category (e.g. senior management, middle management).  | <a href="#">Our Workplace (P.40-43)</a>   | Partial disclosure – training hours total and per employee. We are currently preparing a more detailed breakdown of the figures; disclosure of this data will be made available in forthcoming reports.                                     |
| B3.2  | The average training hours completed per employee by gender and employee category.  | <a href="#">Our Workplace (P.40-43)</a>   | Partial disclosure – training hours total and per employee. We are currently preparing a more detailed breakdown of the figures; disclosure of this data will be made available in forthcoming reports.                                     |
| <b>Aspect B4 Labour Standards</b>                       |   |   |   |
| Aspect B4 Labour Standards: General Disclosures         | Policies and compliance with laws and regulations relating to preventing child and forced labour.   | <a href="#">Our Workplace (P.40-43)</a>   | To the best of our knowledge, we have complied with relevant laws and regulations related to labour standards and practices having a significant impact on the Group.   |
| B4.1  | Description of measures to review employment practices to avoid child and forced labour.  |   | We have relevant employment policies in place which reference local regulatory requirements to prohibit the employment of child and forced labour. More detailed disclosure of such policies will be made available in forthcoming reports. |
| B4.2  | Description of steps taken to eliminate such practices when discovered.   |   | We have relevant employment policies in place which reference local regulatory requirements to prohibit the employment of child and forced labour. More detailed disclosure of such policies will be made available in forthcoming reports. |
| <b>Aspect B5 Supply Chain Management</b>                |   |   |   |
| Aspect B5 Supply Chain Management: General Disclosures  | Policies on managing environmental and social risks of the supply chain.  | <a href="#">Our Suppliers (P.39)</a><br><a href="#">Policy Formulation and Implementation (P.45-46)</a> |   |
| B5.1  | Number of suppliers by geographical region.   |   | Number of suppliers by geographical region is considered commercially sensitive and not disclosed.  |
| B5.2  | Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. | <a href="#">Our Suppliers (P.39)</a>  |   |
| B5.3  | Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.                        | <a href="#">Our Suppliers (P.39)</a><br><a href="#">Policy Formulation and Implementation (P.45-46)</a> |   |
| B5.4  | Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.     | <a href="#">Our Suppliers (P.39)</a><br><a href="#">Policy Formulation and Implementation (P.45-46)</a> |   |

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| HKEX ESG Reporting Aspects                            |   | Reporting Section   | Remarks  |
|---|---|---|--|
| <b>Aspect B6 Product Responsibility</b>               |   |   |  |
| Aspect B6 Product Responsibility: General Disclosures | Policies; and compliance with laws and regulations relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. | <a href="#">Communicating with Consumers (P.32)</a><br><a href="#">Policy Formulation and Implementation (P.45-46)</a>    | We comply with relevant laws and regulations that have a significant impact on the Group regarding customer health and safety, advertising, labelling and privacy matters relating to products and services provided |
| B6.1  | Percentage of total products sold or shipped subject to recalls for safety and health reasons.  |   | We have begun preparations to disclose relevant data in forthcoming reports.   |
| B6.2  | Number of products and service related complaints received and how they are dealt with.   |   | We have begun preparations to disclose relevant data in forthcoming reports.   |
| B6.3  | Description of practices relating to observing and protecting intellectual property rights.   |   | We have internal mechanisms and standard procedures which monitor issues relating to the observation and protection of intellectual property rights.   |
| B6.4  | Description of quality assurance process and recall procedures.   | <a href="#">Communicating with Consumers (P.32)</a><br><a href="#">Policy Formulation and Implementation (P.45-46)</a>    |  |
| B6.5  | Description of consumer data protection and privacy policies, and how they are implemented and monitored.   | <a href="#">Communicating with Consumers (P.32)</a><br><a href="#">Policy Formulation and Implementation (P.45-46)</a>    |  |
| <b>Aspect B7 Anti-corruption</b>                      |   |   |  |
| Aspect B7 Anti-corruption: General Disclosures        | Policies and compliance with laws and regulations relating to bribery, extortion, fraud and money laundering.   | <a href="#">Business Ethics and Integrity (P.22)</a>  | We comply with relevant laws and regulations that have a significant impact on the Group regarding bribery, extortion, fraud, and money laundering   |
| 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.                              | <a href="#">Business Ethics and Integrity (P.22)</a>  | There were no legal proceedings brought against Vitasoy or its employees during the reporting period   |
| B7.2  | Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.  | <a href="#">Sustainability Framework and Governance (P.17-20)</a><br><a href="#">Business Ethics and Integrity (P.22)</a> |  |
| B7.3  | Description of anti-corruption training provided to directors and staff.  | <a href="#">Business Ethics and Integrity (P.22)</a>  |  |
| <b>Aspect B8 Community Investment</b>                 |   |   |  |
| Aspect B8 Community Investment: General Disclosures   | Policies on community engagement to understand the needs of the communities where we operate and to ensure that our activities take into consideration the communities' interests.              | <a href="#">Community (P.44)</a>  |  |
| B8.1  | Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).   | <a href="#">Community (P.44)</a>  |  |
| B8.2  | Resources contributed (e.g. money or time) to the focus area.   | <a href="#">Community (P.44)</a>  |  |

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| GRI Standards                            |   | Reporting Section   | Remarks  |
|--|---|---|--|
| <b>GRI 102: General Disclosures 2016</b> |   |   |  |
| <b>Organisational Profile</b>            |   |   |  |
| 102-1                                    | Name of the organization  | About this Report (P.5)   |  |
| 102-2                                    | Activities, brands, products, and services                                    | A Snapshot of Our Company (P.10-11)   |  |
| 102-3                                    | Location of headquarters  | A Snapshot of Our Company (P.10-11)   |  |
| 102-4                                    | Location of operations  | A Snapshot of Our Company (P.10-11)   |  |
| 102-5                                    | Ownership and legal form  | A Snapshot of Our Company (P.10-11)   |  |
| 102-6                                    | Markets served  | A Snapshot of Our Company (P.10-11)   |  |
| 102-7                                    | Scale of the organization   | A Snapshot of Our Company (P.10-11)   |  |
| 102-8                                    | Information on employees and other workers                                    | Our Workplace (P.40-43)   |  |
| 102-9                                    | Supply chain  | Our Suppliers (P.39)  |  |
| 102-10                                   | Significant changes to the organization and its supply chain                  |   | There were no significant changes during the reporting year. |
| 102-11                                   | Precautionary Principle or approach   | Sustainability Framework and Governance (P.17-20)                           |  |
| 102-12                                   | External initiatives  |   | Joined as member of Drink Without Waste initiative           |
| 102-13                                   | Membership of associations  |   | Member of the Hong Kong Beverage Association                 |
| <b>Strategy</b>                          |   |   |  |
| 102-14                                   | Statement from senior decision-maker  | Chairman's Message (P.3-4)  |  |
| 102-15                                   | Key impacts, risks, and opportunities   | Sustainability Framework and Governance (P.17-20)<br>Risk Management (P.21) |  |
| <b>Ethics and Integrity</b>              |   |   |  |
| 102-16                                   | Values, principles, standards and norms of behaviour                          | Sustainability at Vitasoy (P.14-22)   |  |
| 102-17                                   | Mechanisms for advice and concerns about ethics                               | Sustainability at Vitasoy (P.14-22)   |  |
| <b>Governance</b>                        |   |   |  |
| 102-18                                   | Governance structure  | Sustainability Framework and Governance (P.17-20)                           |  |
| 102-19                                   | Delegating authority  | Sustainability Framework and Governance (P.17-20)                           |  |
| 102-20                                   | Executive-level responsibility for economic, environmental, and social topics | Sustainability Framework and Governance (P.17-20)                           |  |
| 102-21                                   | Consulting stakeholders on economic, environmental, and social topics         | Reporting What Matters (P.7-8)  |  |
| 102-22                                   | Composition of the highest governance body and its committees                 | Sustainability Framework and Governance (P.17-20)                           |  |
| 102-23                                   | Chair of the highest governance body  | Sustainability Framework and Governance (P.17-20)                           |  |
| 102-24                                   | Nominating and selecting the highest governance body                          | Sustainability Framework and Governance (P.17-20)                           |  |
| 102-25                                   | Conflicts of interest   | Sustainability Framework and Governance (P.17-20)                           |  |

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| GRI Standards                 |  | Reporting Section                                 | Remarks  |
|-------------------------------|--|---|--|
| 102-26                        | Role of highest governance body in setting purpose, values, and strategy | Sustainability Framework and Governance (P.17-20) |  |
| 102-27                        | Collective knowledge of highest governance body                          | Sustainability Framework and Governance (P.17-20) |  |
| 102-28                        | Evaluating the highest governance body's performance                     | Sustainability Framework and Governance (P.17-20) |  |
| 102-29                        | Identifying and managing economic, environmental, and social impacts     | Sustainability Framework and Governance (P.17-20) |  |
| 102-30                        | Effectiveness of risk management processes                               | Sustainability Framework and Governance (P.17-20) |  |
| 102-31                        | Review of economic, environmental, and social topics                     | Sustainability Framework and Governance (P.17-20) |  |
| 102-32                        | Highest governance body's role in sustainability reporting               | Sustainability Framework and Governance (P.17-20) |  |
| 102-33                        | Communicating critical concerns  | Reporting What Matters (P.7-8)                    |  |
| 102-34                        | Nature and total number of critical concerns                             | Reporting What Matters (P.7-8)                    |  |
| 102-35                        | Remuneration policies  |   | Please refer to our Annual Report – Corporate Governance section |
| 102-36                        | Process for determining remuneration                                     |   | Please refer to our Annual Report – Corporate Governance section |
| 102-37                        | Stakeholders' involvement in remuneration                                |   | Please refer to our Annual Report – Corporate Governance section |
| 102-38                        | Annual total compensation ratio  |   | Please refer to our Annual Report – Corporate Governance section |
| 102-39                        | Percentage increase in annual total compensation ratio                   |   | Please refer to our Annual Report – Corporate Governance section |
| <b>Stakeholder Engagement</b> |  |   |  |
| 102-40                        | List of stakeholder groups   | Reporting What Matters (P.7-8)                    |  |
| 102-41                        | Collective bargaining agreements   | Our Workplace (P.40-43)                           |  |
| 102-42                        | Identifying and selecting stakeholders                                   | Reporting What Matters (P.7-8)                    |  |
| 102-43                        | Approach to stakeholder engagement                                       | Reporting What Matters (P.7-8)                    |  |
| 102-44                        | Key topics and concerns raised   | Reporting What Matters (P.7-8)                    |  |
| <b>Reporting Practice</b>     |  |   |  |
| 102-45                        | Entities included in the consolidated financial statements               |   | All entities are included in the Annual Report 2019/20           |
| 102-46                        | Defining report content and topic Boundaries                             | Reporting What Matters (P.7-8)                    |  |
| 102-47                        | List of material topics  | Reporting What Matters (P.7-8)                    |  |
| 102-48                        | Restatements of information  |   | There have been no restatements of information.                  |
| 102-49                        | Changes in reporting   |   | There have been no changes in material topics.                   |
| 102-50                        | Reporting period   | About this Report (P.5)                           |  |
| 102-51                        | Date of most recent report   | About this Report (P.5)                           |  |
| 102-52                        | Reporting cycle  | About this Report (P.5)                           |  |
| 102-53                        | Contact point for questions regarding the report                         | About this Report (P.5)                           |  |
| 102-54                        | Claims of reporting in accordance with the GRI Standards                 | About this Report (P.5)                           |  |

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| 102-55                                     | GRI content index  | Content Index – HKEX ESG Reporting Guide and GRI Standards                      |   |
| 102-56                                     | External assurance   | <a href="#">Independent Assurance (P.6)</a>                                     |   |
| <b>200: Economic</b>                       |  |   |   |
| <b>201: Economic Performance 2016</b>      |  |   |   |
| 103  | Management approach  | <a href="#">Our Plant-based Heritage (P.12-13)</a>                              |   |
| 201-1                                      | Direct economic value generated and distributed                              | <a href="#">A Snapshot of Our Company (P.10-11)</a>                             |   |
| <b>202: Market Presence 2016</b>           |  |   |   |
| 103  | Management approach  | <a href="#">Making Products the Right Way (P.33-39)</a>                         |   |
| 202-1                                      | Ratios of standard entry level wage by gender compared to local minimum wage | <a href="#">Our Workplace (P.40-43)</a>   |   |
| <b>203: Indirect Economic Impacts 2016</b> |  |   |   |
| 103  | Management approach  | <a href="#">Community (P.44)</a>  |   |
| 203-1                                      | Infrastructure investments and services supported                            | <a href="#">Community (P.44)</a><br><a href="#">Product Packaging (P.29-31)</a> |   |
| <b>204: Procurement Practices 2016</b>     |  |   |   |
| 103  | Management approach  | <a href="#">Our Suppliers (P.39)</a>  |   |
| 204-1                                      | Proportion of spending on local suppliers                                    | <a href="#">Our Suppliers (P.39)</a>  |   |
| <b>205: Anti-corruption 2016</b>           |  |   |   |
| 103  | Management approach  | <a href="#">Sustainability at Vitasoy (P.14-22)</a>                             |   |
| 205-1                                      | Operations assessed for risks related to corruption                          | <a href="#">Sustainability at Vitasoy (P.14-22)</a>                             |   |
| 205-3                                      | Confirmed incidents of corruption and actions taken                          | <a href="#">Business Ethics and Integrity (P.22)</a>                            | There were no legal proceedings brought against Vitasoy or its employees during the reporting year. |
| <b>300: Environment</b>                    |  |   |   |
| <b>301: Materials 2016</b>                 |  |   |   |
| 103  | Management approach  | <a href="#">Product Packaging (P.29-31)</a>                                     |   |
| 301-1                                      | Materials used by weight or volume   | <a href="#">Product Packaging (P.29-31)</a>                                     |   |
| 301-3                                      | Reclaimed products and their packaging materials                             | <a href="#">Product Packaging (P.29-31)</a>                                     |   |
| <b>302: Energy 2016</b>                    |  |   |   |
| 103  | Management approach  | <a href="#">Our Manufacturing (P.34-38)</a>                                     |   |
| 302-1                                      | Energy consumption within the organisation                                   | <a href="#">Our Manufacturing (P.34-38)</a>                                     |   |



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| 302-3                                     | Energy intensity   | Our Manufacturing (P.34-38)                       |  |
| 302-4                                     | Reduction of energy consumption  | Climate Change and Emissions Management (P.36-37) |  |
| 302-5                                     | Reductions in energy requirements of products and services                       | Climate Change and Emissions Management (P.36-37) |  |
| <b>303: Water and Effluents 2016</b>      |  |   |  |
| 103                                       | Management approach  | Water Management (P.38)                           |  |
| 303-3                                     | Water recycled and reused  | Water Management (P.38)                           |  |
| <b>304: Biodiversity 2016</b>             |  |   |  |
| 103                                       | Management approach  | Policy Formulation and Implementation (P.45-46)   |  |
| 304-2                                     | Significant impacts of activities, products, and services on biodiversity        | Our Plant-based Heritage (P.12-13)                |  |
| <b>305: Emissions 2016</b>                |  |   |  |
| 103                                       | Management approach  | Climate Change and Emissions Management (P.36-37) |  |
| 305-1                                     | Direct (Scope 1) GHG emissions   | Our Manufacturing (P.34-38)                       |  |
| 305-2                                     | Energy indirect (Scope 2) GHG emissions  | Our Manufacturing (P.34-38)                       |  |
| 305-3                                     | Other indirect (Scope 3) GHG emissions   | Our Manufacturing (P.34-38)                       |  |
| 305-4                                     | GHG emissions intensity  | Climate Change and Emissions Management (P.36-37) |  |
| 305-5                                     | Reduction of GHG emissions   | Climate Change and Emissions Management (P.36-37) |  |
| 305-7                                     | Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions |   | According to our materiality assessment, SOx and NOx emissions are not material issues. We have otherwise been focusing on carbon emissions.                 |
| <b>306: Effluents and Waste 2016</b>      |  |   |  |
| 103                                       | Management approach  | Waste Management (P.38)                           |  |
| 306-1                                     | Water discharge by quality and destination                                       | Water Management (P.38)                           |  |
| 306-2                                     | Waste by type and disposal method  | Our Manufacturing (P.34-38)                       |  |
| 306-4                                     | Transport of hazardous waste   | Our Manufacturing (P.34-38)                       |  |
| <b>307: Environmental Compliance 2016</b> |  |   |  |
| 103                                       | Management approach  | Making Products the Right Way (P.33-39)           |  |
| 307-1                                     | Non-compliance with environmental laws and regulations                           |   | There were no confirmed non-compliance incidents in relation to environmental protection having a significant impact on the Group during the reporting year. |
| <b>400: Social</b>                        |  |   |  |
| <b>401: Employment 2016</b>               |  |   |  |
| 103                                       | Management approach  | Diversity and Inclusion (P.42)                    |  |

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| GRI Standards                                    |   | Reporting Section   | Remarks   |
|--|---|---|---|
| 401-1  | New employee hires and employee turnover  | <a href="#">Our Workplace (P.40-43)</a>   |   |
| <b>403: Occupational Health and Safety 2018</b>  |   |   |   |
| 103  | Management approach   | <a href="#">Health and Safety (P.43)</a>  |   |
| 403-6  | Promotion of worker health  | <a href="#">Health and Safety (P.43)</a>  |   |
| 403-9  | Work-related injuries   | <a href="#">Health and Safety (P.43)</a>  |   |
| <b>404: Training and Education 2016</b>          |   |   |   |
| 103  | Management approach   | <a href="#">Learning and Development (P.41)</a>   |   |
| 404-1  | Average hours of training per year per employee   | <a href="#">Our Workplace (P.40-43)</a>   |   |
| 404-2  | Programs for upgrading employee skills and transition assistance programs                     | <a href="#">Learning and Development (P.41)</a>   |   |
| <b>405: Diversity and Equal Opportunity 2016</b> |   |   |   |
| 103  | Management approach   | <a href="#">Diversity and Inclusion (P.42)</a>  |   |
| 405-1  | Diversity of governance bodies and employees  | <a href="#">Our Workplace (P.40-43)</a>   |   |
| <b>413: Local Communities 2016</b>               |   |   |   |
| 103  | Management approach   | <a href="#">Community (P.44)</a>  |   |
| 413-1  | Operations with local community engagement, impact assessments and development programs       | <a href="#">Community (P.44)</a>  |   |
| <b>416: Customer Health and Safety 2016</b>      |   |   |   |
| 103  | Management approach   | <a href="#">Our Product Portfolio: Sustainable Nutrition (P.25-28)</a><br><a href="#">Communicating with Consumers (P.32)</a> |   |
| 416-1  | Assessment of the health and safety impacts of product and service categories                 | <a href="#">Our Product Portfolio: Sustainable Nutrition (P.25-28)</a>  |   |
| 416-2  | Incidents of non-compliance concerning the health and safety impacts of products and services |   | There were no non-compliance cases concerning the health and safety impacts of products and services during the reporting year.     |
| <b>417: Marketing and Labeling 2016</b>          |   |   |   |
| 103  | Management approach   | <a href="#">Communicating with Consumers (P.32)</a>   |   |
| 417-1  | Requirements for product and service information and labeling                                 | <a href="#">Communicating with Consumers (P.32)</a>   |   |
| 417-2  | Incidents of non-compliance concerning product and service information and labeling           | <a href="#">Communicating with Consumers (P.32)</a>   | There were no non-compliance cases concerning product and service information and labelling during the reporting year.              |
| 417-3  | Incidents of non-compliance concerning marketing communications                               | <a href="#">Communicating with Consumers (P.32)</a>   | There were no non-compliance cases concerning marketing communications during the reporting year.                                   |
| <b>418: Customer Privacy 2016</b>                |   |   |   |
| 103  | Management approach   | <a href="#">Communicating with Consumers (P.32)</a>   |   |
| 418-1  | Substantiated complaints concerning breaches of customer privacy and losses of customer data  |   | There were no substantial complaints concerning breaches of customer privacy and losses of customer data during the reporting year. |