



Amax International Holdings Limited
奧瑪仕國際控股有限公司

(Incorporated in Bermuda with limited liability)

Stock Code: 959

Environmental, Social and
Governance Report **2018**





CONTENTS

About Us	3
About This Report	5
Chairman's Message	7
Stakeholder Engagement	8
Environmental Protection	10
Responsible Operation	13
Fair Employment	17
Community Investment	20
Key Performance Indicators	21
ESG Reporting Guide Content Index	23

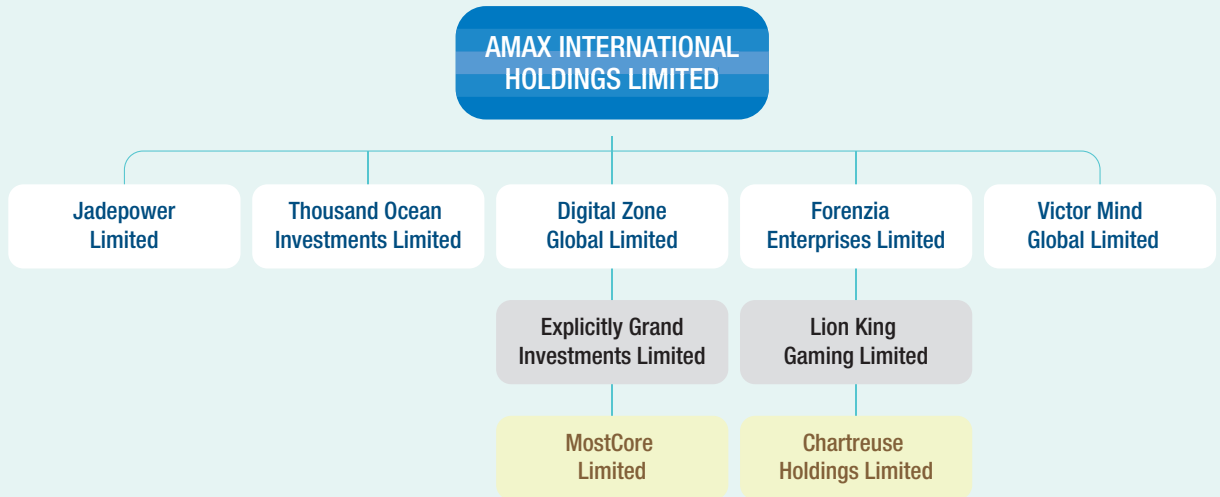




ABOUT US

Amax International Holdings Limited (“Amax” or the “Company”) has been listed on the Main Board of The Stock Exchange of Hong Kong Limited (the “SEHK”) (Stock Code: 959). Amax and its subsidiaries (collectively as the “Group”) are principally engaged in investment holdings, operating the gaming business in Vanuatu and the VIP room in Cambodia, running the VIP gaming tables related operation and slot machines related operation, and the development of innovative intellectual properties and technological solutions in connection with mobile game apps development and AR/VR applications to clients.

Group structure with subsidiaries





ABOUT US

During the financial year ended 31 March 2018, the Group implemented strategic initiatives to explore new revenue sources while embarking on a number of measures aimed at consolidating its business resources and reinforcing its position in the gaming and entertainment industry. The Group achieved progress in the following business aspects:

- **Expanding the gaming business in the Republic of Vanuatu (“Vanuatu”) with a new operator, yielding a gross revenue of HK\$17.7 million;**
- **Obtaining operating rights of a VIP room at Genting Crown Casino in Cambodia;**
- **Completing an acquisition of Explicitly Grand Investments Limited and its subsidiaries that are specialised in the augmented reality (AR)/virtual reality (VR) entertainment developments, mobile apps, and IT design solutions.**

*“Looking Afar to
Global Markets without
Boundaries”*

Together with the business operation in Vanuatu, the Company had laid a solid foundation to explore business opportunities beyond Macau. Not only do these business operations open up new revenue streams to the Company, they help build various business networks as well as establish a brand name of the Company in the Association of Southeast Asian Nations (ASEAN).

The Board of Directors of the Company has continuously assessed and identified risks in relation to environmental, social and governance issues of the Group’s operations. Regarding the Group’s gaming business in Vanuatu, social risks of money laundering and other illegal activities are identified, while environmental risks of catastrophic events also exist. Risk mitigation strategies have been established, including monitoring the anti-money laundry mechanism, selecting appropriate data centre, and ensuring adequate insurance coverage.

In the coming years, while maintaining existing businesses, the Group will continue to keep pace with the market developments and pursue new opportunities, such as seeking advice of the potential in safer online transaction system with blockchain technology and cryptocurrency. This shall create long-term value for Amax’s shareholders, investors, and a wider range of stakeholders.



ABOUT THIS REPORT

This is the second Environmental, Social and Governance Report (the “ESG Report”) published by the Group. By reporting the policies, measures and performances of the Group in environmental, social and governmental aspects, it allows all stakeholders to understand its progress and development direction in sustainability. The ESG Report is available on the website of the Company (www.amaxhldg.com) and that of the SEHK.

REPORTING SCOPE

This report focuses on the Group’s operations of gaming business¹ between 1 April 2017 and 31 March 2018 (the “Reporting Year”), with its Hong Kong office and Vanuatu operations as the reporting boundary. This reporting boundary is slightly wider than the one of the previous year. While this report does not cover all of the Group’s operations, the aim of the Group is to consistently upgrade the internal data collection procedure and gradually expand the scope of disclosure.

REPORTING STANDARD

The ESG Report is prepared in accordance with the ‘comply or explain’ provisions of Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) launched by the SEHK. The four reporting principles — materiality, quantitative, balance and consistency — form the backbone of the ESG Report. To ensure the accuracy of environmental key performance indicators, the Group commissioned a professional consultancy, Carbon Care Asia Limited (“CCA”), to conduct a carbon assessment. In addition, selected key performance indicators that are categorised by the ESG Reporting Guide as ‘recommended disclosures’ are included for enhanced reporting.

¹ These businesses are operated by Forenzia Enterprises Limited, Lion King Gaming Limited and Chartreuse Holdings Limited.



ABOUT THIS REPORT

CONFIRMATION AND APPROVAL

The information documented in the ESG Report is sourced from the official documents, statistical data, management and operation information of and collected by the Group according to the policies of the Group. The ESG Report has been coordinated by the Group's ESG Report working group, which was then confirmed and approved by the board of directors in September 2018.



OPINION AND FEEDBACK

The Group values the feedback and opinion from the stakeholders about the ESG Report. Stakeholders may send their feedback and opinion to the Company via the following means:

Amax International Holdings Limited

Address: Suite 6303-04, 63/F, Central Plaza,
18 Harbour Road, Wanchai, Hong Kong
Phone: (852) 2559 5925
Fax: (852) 2559 5989



CHAIRMAN'S MESSAGE

As an agile company that constantly seeks opportunities of growth and diversification, Amax leveraged its extensive experience and expertise in the gaming industry and expanded its gaming business to Vanuatu in 2016. While the Group has full confidence in the high potential of Vanuatu as the next gaming hotspot, it is also fully aware of its duty in promoting sustainable operation in the gaming industry.

Our commitment to environmental and social sustainability extends beyond our own operations. We adhere to the Green Procurement Policy in all of our purchasing activities in order to reduce the environmental and social risks in the supply chain. The Procurement Policy also stipulates the Group's requirements in relation to the evaluation of procurement process and suppliers for all employees to follow.

The Group acknowledges the risks of corruption and money laundering associated with its business activities. We have formulated the Code of Conduct and have included it in the Staff Handbook to prevent any form of corruption or misconduct. To maintain constant vigilance against corruption, training materials on business ethics prepared by the Independent Commission Against Corruption (the "ICAC") were made available to all staff and members of the Board of Directors.

To reach our goal in creating a sustainable future for all stakeholders, we rely on the talents of our people, which is the most important resource for us. To enhance employees' performance and capability, our Human Resources Management Policies provide that programmes such as professional exchange, on-the-job learning and external training are recognised.

We believe that even small steps can make a big difference. By gradually promoting a culture of sustainability in our business, we hope to bring positive impacts to the communities in which we operate. In future, through enhanced communication with stakeholders, the Group will be better equipped to improve its environmental, social and governance performance.

Ng Man Sun

Chairman

Amax International Holdings Limited

STAKEHOLDER ENGAGEMENT

MAIN MEANS OF STAKEHOLDER ENGAGEMENT

The Group engages with its stakeholders² continuously. Engagement is not only a form of respect show to stakeholders, it also allows Amax to listen to and respond to their needs, as well as improve the services and products the Group deliver. Various engagement channels have been set up to guarantee all feedback from each group is responded in a timely manner.



² Stakeholders refer to groups or individuals materially influencing or affected by a corporation's business. Internal stakeholders may include board of directors, management team, and staff. External stakeholders may include shareholders, operators, regulators, bankers, auditors, suppliers, consultants, etc.

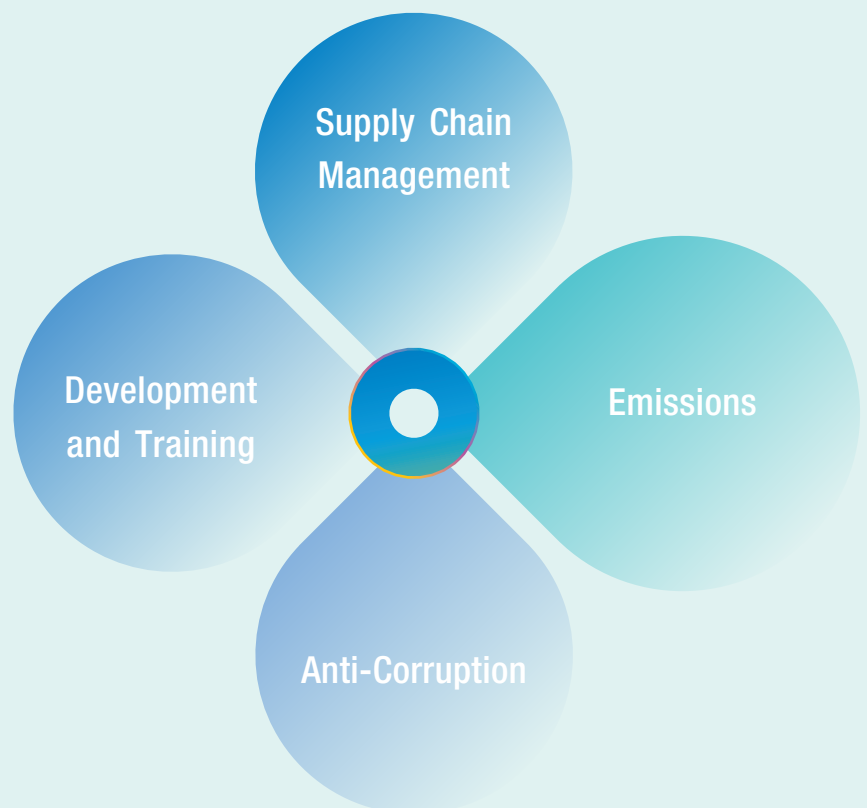


STAKEHOLDER ENGAGEMENT

MATERIAL SUSTAINABILITY ISSUES IN THE REPORTING YEAR

Consistent with the prior year, the Group commissioned CCA to conduct a management interview. By combining the results of interview and the expert advice, the Group has identified four material issues from the eleven environmental and social aspects of the ESG Reporting Guide to be the material focus of the ESG Report.

To ensure the effectiveness of stakeholder engagement, the Group dedicates itself to establishing communication mechanisms for transparency, integrity and accuracy and providing timely response to the stakeholders. Looking ahead, the Group will explore more feasible means to strengthen its interaction with the stakeholders.





ENVIRONMENTAL PROTECTION

Environmental sustainability is a key focus of the Group's corporate social sustainability. Apart from abiding by the environmental laws and regulations of all sites of operation, the Group has formulated Environmental Policy, to conserve water, energy and ecosystems; to reduce greenhouse gas emissions; to minimize waste; and to inspire public consciousness in support of environmental sustainability.

EMISSIONS

The Group commits to compliance with environmental laws both locally and globally, as well as continuous reduction of the environmental impact from daily operations.

Carbon Emissions

For the Reporting Year, the Company has engaged CCA to quantify the greenhouse gas ("GHG") emissions from its operations at the Hong Kong office through carbon assessment. The quantification process is based on the Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) published by the Environmental Protection Department and the Electrical and Mechanical Services Department in Hong Kong, as well as other international standards such as the ISO 14064-1 standard.

Greenhouse Gas Emissions			
Scopes		Emissions (tonnes of CO ₂ -e)	
Scope 1: Direct emissions	Mobile sources combustion	21.0	54.9%
Scope 2: Energy indirect emissions	Purchased electricity	16.6	43.5%
Scope 3: Other indirect emissions	Paper waste disposal	0.6	1.7%
	Business travel by air		
Carbon Intensity (by floor area)		0.01 tonnes of CO₂-e per square feet	



ENVIRONMENTAL PROTECTION

Mobile sources combustion is the largest contributor to the Group's greenhouse gas emissions, followed by purchased electricity. Apart from conducting a carbon inventory measurement, the Group commits to the reduction of GHG emissions by identifying the sources and implementing solutions in its Environmental Policy, which include: avoiding printing or photocopying documents; minimizing business travel by holding telephone-conference meetings.

To further improve the environmental performance, the Group will continue to assess, record and disclose the GHG emissions annually. Data in the current year will be used as a baseline for comparison against the results in the coming years, which will form the foundation for establishing a more refined carbon reduction strategy to better engage employee in its sustainability effort.

Air Emissions

Air pollutants including Nitrogen Oxides, Sulphur Oxides and Particular Matters are produced from mobile sources combustion. All private cars the Group owned comply with Euro V emission standards and will continue to adopt greener transportation choices to reduce air emissions.

For details on air emissions during the Reporting Year, please refer to the 'Key Performance Indicators' section on page 21 of this report.

Wastes

Regarding waste generation, the Group actively promotes material conservation and has implemented policies to reduce wastes at source throughout business activities. The Group encourages employees to minimise waste by evaluating operations and ensuring they are as efficient as possible. At the same time, the Group reduces and eliminates waste through safe and responsible methods, such as implementing paperless-office and material recycling initiatives.

For details on waste generation during the Reporting Year, please refer to the 'Key Performance Indicators' section on page 21 of this report.

ENVIRONMENTAL PROTECTION

USE OF RESOURCES

Since the adoption of the Environmental Policy, the Group has engaged its employees in practising various energy-efficiency measures in existing operations. Further details are set out below:

Installing and retrofitting energy-efficient lighting

Operating with a "Switch-off" Policy

Managing air-conditioned temperature

Minimizing energy consumption for office equipment

Fresh water is provided by municipal water supply network. Since there is no separate water meter to record the water consumption of the Group and the water fee was included in the rent of its Hong Kong office, the total water consumption cannot be disclosed in this report.

For details on resource usage during the Reporting Year, please refer to the 'Key Performance Indicators' section on page 21 of this report.

In future, the Group will progress towards a more comprehensive resource management approach, reviewing and reporting energy performance regularly, as well as sharing such practices with other business segments.

THE ENVIRONMENT AND NATURAL RESOURCES

Beyond the GHG emissions, waste and resource use as the abovementioned, the nature of the Group's business does not impose significant impact on the environment and natural resources in its sphere of operation. Furthermore, the Group also places emphasis on finding ways to minimize the environmental risks and promote green awareness among employees and also in customers, suppliers and community, as stipulated in the Environmental Policy.

The Group adheres to relevant environmental laws and regulations in its daily operations, such as Waste Disposal Ordinance (Cap. 354 of Laws of Hong Kong) and The Environmental Management and Conservation (Amendment) Act of the Republic of Vanuatu. During the Reporting Year, the Group did not identify any non-compliance with relevant environmental laws and regulations in its Hong Kong office and Vanuatu operations.



RESPONSIBLE OPERATION

The Group values its cooperation with business partners and suppliers, while it strives to protect consumer rights and the welfare of its customers. It has formulated a statement on marketplace, in its Procurement Policy and Responsible Gaming Policy, reflecting on a holistic view of business ethics.

ANTI-CORRUPTION

In line with the policies and guidelines, including the Code of Conduct in Staff Handbook, the AML (i.e. Anti-Money Laundering) policies and procedures, as well as the ethical guidelines in Procurement Policy, the Group dedicates to strict prohibition of bribery, corruption and money-laundering activities. Employees of the Group have received sufficient information on the Group's anti-corruption principles with reference to the established guidelines.

The Code of Conduct prohibits bribery and sets out the minimum standards of integrity for employees when they are conducting their employers' business. The Code sets out clear guidelines that employees should actively discourage customers of the Company from offering personal benefits of any kinds including every type of gift, favour, service, loan, fee or anything of monetary value. In any cases, employees should follow the procedures for acceptance of gift application.

Based on the business natures, employees are prohibited to engage in gambling of any kind with persons having business dealings with the Group. In social game with customers or suppliers, staff members should exercise judgment and withdraw from any high stake games. The ethical guidelines are also highlighted in Procurement Policy. Through mandatory training, the Group ensures that all employees are familiar with the content of the Code and are clear about ICAC requirements on business ethics for listed companies.



RESPONSIBLE OPERATION

In terms of operations, the Group understands that gaming business in Vanuatu is easily subject to exploitation for money laundering purposes. The Group strictly complies with the Code of Practice of Vanuatu Interactive Gaming Act (No.16 of 2000) issued by the Ministry for Finance and Economic Management of Vanuatu. As stipulated in the AML policies and procedures, the operator in Vanuatu regularly verifies identities of gaming customers, records transactions, and reports suspicious activities to relevant authorities.

During the Reporting Year in its Hong Kong office and Vanuatu operations, the Group did not identify any non-compliance with anti-corruption laws and regulations, and there were no incidents in relation to corruption that involve the Group and its employees.

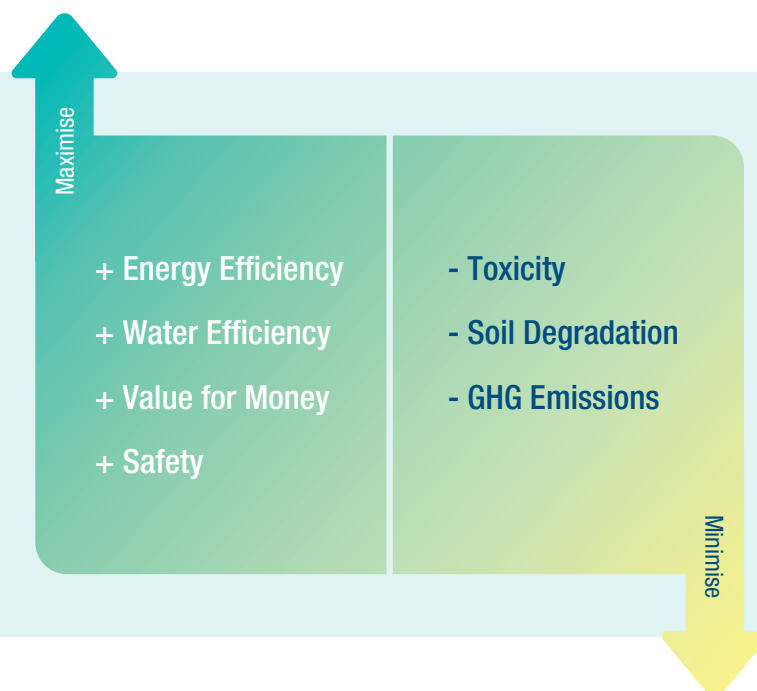
SUPPLY CHAIN MANAGEMENT

By active management of supply chain activities, Amax aims at maximising value for customer and achieving a sustainable competitive advantage. It is a collective goal for the Group that all partners along the entire supply chain could conform to a responsible level of ESG performance. This will serve to minimise the Group's overall impact on the planet and maintain its brand reputation as a responsible business.

Since the Group principally operates in the gaming business and in an office setting, purchases mainly relate to gaming equipment and office supplies. All purchases comply with the ethical guidelines and are guided by the Group's Procurement Policy. In addition to evaluation basis in the procurement form on the suppliers' details and monetary values, the Group also extends environmental and social requirements to the supply chain, requiring its business partners to focus more on sustainability performance.

RESPONSIBLE OPERATION

To ensure that goods and services are procured from suppliers that operate on similar principles of responsible and sustainable businesses, the Green Procurement Policy has been established which regulates suppliers' impacts on the environment and fosters good business practices. The following principles have been established to control the social and environmental risks in the supply chain:



PRODUCT RESPONSIBILITY

Product responsibility is a central concern of Amax. In view of the Group's business nature in niche gaming and entertainment, delivering its services in a responsible manner remains the Group's focus.



RESPONSIBLE OPERATION

The Group seeks to protect the health and safety of its customers, and therefore is committed to responsible gaming, while providing an enjoyable and positive gaming experience for all customers. The Responsible Gaming Policy is to further this commitment to Amax's stakeholders, and takes a proactive attitude to oppose problematic gambling. Measures including the promotion of age verification, self-exclusion questionnaire, setting limits on real money deposits and purchases, and further assistance in conducting business, are stipulated in the Responsible Gaming Policy.

It is neither good business nor consistent with the corporate values for Amax to attract underage players. The Group prohibits the provision of any marketing and advertising activities to underage players.

As a consumer-centric business, sound privacy and security practices are essential for the Group in building customer confidence. The Group sets out Data Protection and Security Policy for processing personal data and inappropriate use of confidential information. Amax collects and uses information that is absolutely necessary to the operation, and strives to take appropriate security measures to ensure that the collected personal information and data are protected against unauthorized access. Amax complies with laws to protect consumer data and has formulated confidentiality regulations in its Human Resources Management Policies.

Respects for intellectual property is crucial to economic and social development. The Group strictly adheres to all local and international laws to prevent infringement of the intellectual property rights of others. The Group has stipulated a set of regulations in its Human Resources Management Policies regarding proper handling of intellectual property rights of external parties.

The provision of products and services in the Group's Hong Kong office and Vanuatu operations does not involve issues of labelling.

During the Reporting Year, the Group did not identify any non-compliance with laws and regulations relating to product responsibility (i.e. privacy, advertising, and service health and safety) in its Hong Kong office and Vanuatu operations.



FAIR EMPLOYMENT

Decent work environment and reasonable remuneration are key to improving the standard of living for employees. One of the targets of the United Nations' sustainable development goals is to achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value by 2030. To help achieve this goal, the Group has established a set of labour standards that provides fair remuneration for all employees.

TRAINING AND DEVELOPMENT

The Group dedicates itself to providing employees opportunities to learn important and transferrable skills that would allow them to advance in their future careers. The Group believes that investment in employees should be a priority and gives continuous emphasis to training and development.

Acknowledging that employees have various training needs, the Group arranges on the job training and also encourages them to participate in other training sessions that correspond to their roles, such as conferences and external training courses.

During the Reporting Year, the Group's senior management (including CFO and company secretary) attended an average of 14.5 training hours, covering seminars and studies on listing and legal matters, who have also shared training materials with other employees.

Looking ahead, the Group will continue to commit itself to providing support for employees' development and training needs.

EMPLOYEE WELL-BEING

Creating a work environment that values employee well-being remains a focus of the Group. To protect the rights and benefits of the employees, existing Human Resources Management Policies of the Group have set out requirements on: compensation and remuneration, recruitment, promotion and dismissal, working hours, rest periods and other benefits, etc. The Group recruits its employees based on a range of considerations, including job interest, education background, work experience, and self-evaluation, etc. To retain talents, the Group offers its employees additional benefits such as discretionary bonus, training, medical and life Insurance, etc.



FAIR EMPLOYMENT

The Group welcomes feedbacks of employees on its Human Resources Management Policies. The Group encourages employees to directly communicate with their supervisors on employment issues. The Human Resources Department also open complaint channels for employees. Complaints received will be investigated by Human Resources department in two days, with responses to the concerned employee rendered at the end of the investigation.

In future, the Group is planning to introduce into its employment policies with specified terms on equal opportunity, diversity, and anti-discrimination.

HEALTH AND SAFETY

The Group is committed to ensuring the safety and health of all its employees, suppliers, customers and visitors. To achieve higher health and safety standards above compliance with relevant statutory requirements, the Group pays particular attention to:

- **identifying hazards, assessing risks and managing those risks;**
- **ensuring that employees, suppliers, customers and visitors are adequately informed of those risks and, where appropriate, receive instruction, training, and supervision;**
- **consulting with stakeholders on safety and health matters; and**
- **coordinating and cooperating with other employers where Amax employees share premises, facilities or activities with persons working for other organizations or where persons from other organizations are working in Amax controlled premises.**

The Group shall take any other actions that may be considered necessary in the interests of health and safety.



FAIR EMPLOYMENT

LABOUR STANDARDS

Child labours and forced labours violate fundamental human rights and threaten sustainable social and economic development of the world. The Group complies with relevant laws and regulations to avoid child and forced labour in its operations. In line with No Child and Forced Labour Policy, the Group does not tolerate any use of child labour and force labour. To support the elimination of such labour practices, practical, meaningful and culturally appropriate responses are sought by the Group.

The No Child and Forced Labour Policy states that all temporary workers of the Group, and all third party-employed workers who perform work on the Group's premises, shall meet minimum employment age requirements. The Group with its worldwide subsidiaries, affiliates, and other associated entities, ensure that all of its employees work voluntarily and are not intimidated or threatened to enforce employment.

During the Reporting Year, the Group has complied fully with laws and regulations relating to employment, providing a safe working environment and protecting employees from occupational hazards, as well as preventing child and forced labour.



COMMUNITY INVESTMENT

As a caring enterprise, the Group is keen on understanding the needs and fulfilling the expectations of various stakeholders and the local communities in which the Group provides its services.

Amax is committed to being an active and supporting member of the community. The Group adopts a flexible approach in its recently introduced Community Investment Policy, which responds to the needs and appeals of charitable and community organizations, especially during external events such as emergency relief situations. The Group also communicates the requirements of the Community Investment Policy in the supply chain as a critical part of the commitments to the local communities.

In future, the Group will continue its engagement, and makes use of its sectorial expertise in delivering community investment initiatives.



KEY PERFORMANCE INDICATORS

ENVIRONMENTAL PERFORMANCE (ONLY FOR HONG KONG OFFICE)

Air Emissions		
	Type	Annual Emissions (kg)
Air Pollutants	Nitrogen Oxides (NO _x)	3.85
	Sulphur Oxides (SO _x)	0.11
	Particular Matters (PM)	0.28

GHG Emissions		
	Emission Source	Annual Emissions (tonnes of CO ₂ -e)
Scope 1: Direct emissions	Mobile sources combustion	21.0
Scope 2: Energy indirect emissions	Purchased electricity	16.6
Scope 3: Other indirect emissions	Paper waste disposed at landfills	0.1
	Business travel by air	0.5
	GHG Emissions in Total	38.2
	GHG Intensity (tonnes of CO₂-e/ft²)	0.01

Waste		
Type	Annual Amount (tonnes)	Waste Intensity (tonnes/ft ²)
Hazardous waste	0	Not applicable
Non-hazardous waste	0.11	0.00003

Use of Resources			
	Type	Annual Amount	Energy Intensity (GJ/ft ²)
Energy Use	Petrol (GJ)	257.1	0.08
	Electricity (MWh)	21.1	
	Type	Amount of Paper Used (tonnes)	
Paper Consumption	Office paper	0.03	



KEY PERFORMANCE INDICATORS

SOCIAL PERFORMANCE (ONLY FOR HONG KONG OFFICE)

Number of Employees				
Gender	Below 30	30 to 40	41 to 50	Above 50
Male	0	2	3	4
Female	0	0	3	1
Gender	Chief-level executives	Senior management	Middle management	General employees
Male	2	2	2	3
Female	3	0	0	1
		Total Male	Total Female	Total workforce
		9	4	13

Employee Turnover						
Gender	Below 30	30 to 40	41 to 50	Above 50	Total employee turnover	Employee turnover rate
Male	0	0	0	0	2	15.4%
Female	0	2	0	0		

Work-related fatality and injury		
Number and rate of work-related fatalities	Number of work-related injury	Lost days due to work injury
0	0	0

Training and Development						
	Gender	Chief-level executives	Senior management	Middle management	General employees	Summary figures
Percentage of employees trained	Male	100%	100%	100%	67%	Total percentage of employees trained: 92.3%
	Female	100%	0	0	100%	
Average training hours	Male	1	14.5	0.5	3.3	Total average training hours: 5.3
	Female	1	Not applicable	Not applicable	18.5	



ESG REPORTING GUIDE CONTENT INDEX

Material Aspect	Content	Page Index/Remarks
A. Environmental		
A1 Emissions		
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 air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	10–11
A1.1	The types of emissions and respective emissions data.	10–11, 21
A1.2	Greenhouse gas emissions in total (tonnes). Intensity of greenhouse gas emissions (tonnes CO ₂ -e/ square feet GRA).	21 10–11, 21
A1.3	Total hazardous waste produced (tonnes). Intensity of total hazardous waste produced (tonnes/ square feet GRA).	21 21
A1.4	Total non-hazardous waste produced (tonnes). Intensity of non-hazardous waste produced (tonnes/ person).	21 21
A1.5	Description of measures to mitigate emissions and results achieved	10–11
A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.	11



ESG REPORTING GUIDE CONTENT INDEX

Material Aspect	Content	Page Index/Remarks
A2 Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	12
A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (MWh).	21
	Direct and/or indirect energy consumption by intensity (MWh/square feet GRA).	21
A2.2	Water consumption in total (tonnes).	12
	Water consumption intensity (tonnes/unit of product).	12
A2.3	Description of energy use efficiency initiatives and results achieved.	12
A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	12; There were no problems in sourcing water in the Group's operations within the reporting scope
A2.5	Total packaging material used for finished products (tonnes). Packaging material intensity (tonnes/unit of product).	There were no use of packaging material involved in the Group's operations within the reporting scope
A3 The Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	12
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	12



ESG REPORTING GUIDE CONTENT INDEX

Material Aspect	Content	Page Index/Remarks
B. Social		
B1 Employment		
General Disclosure	Information on: <ul style="list-style-type: none"> (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. 	17
B1.1 (partial)	Total workforce by gender, and age group.	22
B1.2 (partial)	Employee turnover rate by gender, and age group.	22
B2 Health and Safety		
General Disclosure	Information on: <ul style="list-style-type: none"> (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. 	18
B2.1	Number and rate of work-related fatalities.	22
B2.2	Lost days due to work injury.	22
B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	18



ESG REPORTING GUIDE CONTENT INDEX

Material Aspect	Content	Page Index/Remarks
B3 Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	17
B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	22
B3.2	The average training hours completed per employee by gender and employee category.	22
B4 Labour Standards		
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 preventing child and forced labour.	19
B4.1	Description of measures to review employment practices to avoid child and forced labour.	19
B4.2	Description of steps taken to eliminate such practices when discovered.	19
B5 Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	14–15



ESG REPORTING GUIDE CONTENT INDEX

Material Aspect	Content	Page Index/Remarks
B6 Product Responsibility		
General Disclosure	Information on: <ul style="list-style-type: none"> (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. 	15–16
B6.3	Description of practices relating to observing and protecting intellectual property rights.	16
B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	16
B7 Anticorruption		
General Disclosure	Information on: <ul style="list-style-type: none"> (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. 	13–14
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.	14
B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	13–14
B8 Community Investment		
General Disclosure	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.	20

AMAX

www.amaxhdg.com

