## HKEX ESG REPORTING GUIDE CONTENT INDEX

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|   | A. Environmental             |  |      |
|   | Aspect A1 Emissions          |  |      |
|   | General Disclosure           | <b>FRIENDLY WITH THE ENVIRONMENT</b><br>The Group complied with relevant laws and regulations that have a significant<br>impact on its business, including but not limited to: | 38   |
|   |                              | 🥮 The PRC  |      |
| About this Report                         |                              | Environmental Protection Law of the People's Republic of China   |      |
| Message from the Chairman                 |                              | <ul> <li>Prevention and Control of Atmospheric Pollution Law of the People's<br/>Republic of China</li> </ul>  |      |
| About Ausnutria                           |                              | <ul> <li>Prevention and Control of Solid Waste Pollution Law of the People's<br/>Republic of China</li> </ul>  |      |
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| Win-win with<br>Employees                 |                              | <ul><li>Environmental Management Act</li><li>The Soil Protection Act</li></ul>   |      |
| Win-win with<br>Business Partners         |                              | <ul><li>Decree on the reporting of industrial waste and hazardous waste</li><li>The Water Act</li></ul>  |      |
| Friendly with<br>the Environment          |                              | 🊱 Australia  |      |
| Contributing to the<br>Community          |                              | <ul> <li>National Greenhouse and Energy Reporting Regulations 2008</li> <li>Environment Protection (Scheduled Premises) Regulations 2017</li> </ul>                            |      |

Sustainability Performance Table



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|   | KPI A1.1   | The types of emissions and respective emissions data.   | Through stakeholder engagement process, this KPI is considered non-material.  |                |
|   | KPI A1.2   | Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity.  | SUSTAINABILITY PERFORMANCE TABLE  | 47             |
|   | KPI A1.3   | Total hazardous waste produced (in tonnes) and, where appropriate, intensity.   | SUSTAINABILITY PERFORMANCE TABLE  | 47             |
|   | KPI A1.4   | Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity.   | SUSTAINABILITY PERFORMANCE TABLE  | 47             |
| About this Report   | KPI A1.5   | Description of measures to mitigate emissions and results achieved.   | G FRIENDLY WITH THE ENVIRONMENT   | 38             |
|   | KPI A1.6   | Description of how hazardous and non-hazardous  | G FRIENDLY WITH THE ENVIRONMENT   | 38             |
| Message from the Chairman   |  | wastes are handled, reduction initiatives and results achieved.   |   |                |
|   |  |   |   |                |
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|   | Aspect A2 Use of<br>General Disclosure                 |   |   | 38             |
| Ausnutria's Approach<br>to Sustainability   |  |   |   | 38<br>47       |
| Ausnutria's Approach  | General Disclosure                                     | Directed and/or indirect energy consumption by type in  |   |                |
| Ausnutria's Approach<br>to Sustainability<br>Win-win with   | General Disclosure<br>KPI A2.1                         | Directed and/or indirect energy consumption by type in<br>total (kWh in '000s) and intensity.<br>Water consumption in total and intensity.  | Image: Sustainability performance table         Image: Sustainability performance table   | 47             |
| Ausnutria's Approach<br>to Sustainability<br>Win-win with<br>Customers<br>Win-win with                              | General Disclosure<br>KPI A2.1<br>KPI A2.2             | Directed and/or indirect energy consumption by type in<br>total (kWh in '000s) and intensity.<br>Water consumption in total and intensity.<br>Description of energy use efficiency initiatives and<br>results achieved.<br>Description of whether there is any issue in sourcing  | Image: Sustainability performance table         Image: Sustainability performance table   | 47<br>47       |
| Ausnutria's Approach<br>to Sustainability<br>Win-win with<br>Customers<br>Win-win with<br>Employees<br>Win-win with | General Disclosure<br>KPI A2.1<br>KPI A2.2<br>KPI A2.3 | Directed and/or indirect energy consumption by type in<br>total (kWh in '000s) and intensity.<br>Water consumption in total and intensity.<br>Description of energy use efficiency initiatives and<br>results achieved.<br>Description of whether there is any issue in sourcing<br>water that is fit for purpose, water efficiency initiatives | <ul> <li>SUSTAINABILITY PERFORMANCE TABLE</li> <li>SUSTAINABILITY PERFORMANCE TABLE</li> <li>FRIENDLY WITH THE ENVIRONMENT</li> <li>FRIENDLY WITH THE ENVIRONMENT</li> <li>The Group currently does not experience any issues in sourcing water.</li> </ul> | 47<br>47<br>38 |



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| About this Report                         |                       |  | • Prevention and Control of Occupational Diseases Law of the People's Republic of China |      |
| About this Report                         |                       |  | The Netherlands   |      |
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|   |                       |  | Labour Law of the People's Republic of China                                  |      |
|   |                       |  | The Netherlands   |      |
| About this Report                         |                       |  | Working Hours Act   |      |
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| Message from the Chairman                 |                       |  | Child Employment Act 2003   |      |
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|                                   |                                  | The Group complied with relevant laws and regulations that have a significar   | it   |
|                                   |                                  | impact on its business, including but not limited to:  |      |
|                                   |                                  | The PRC  |      |
|                                   |                                  | <ul> <li>Food Safety Law of the People's Republic of China</li> </ul>  |      |
|                                   |                                  | Advertising Law of the People's Republic of China  |      |
| About this Report                 |                                  | Regulations for the Implementation of the Law of the People's Republic of  | of   |
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| Message from the Chairman         |                                  | The Netherlands  |      |
| About Ausnutria                   |                                  | Commission Regulation (EC) on microbiological criteria for foodstuffs  |      |
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| Ausnutria's Approach              |                                  | contaminants in foodstuffs   |      |
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|                                   |                                  | 🌍 Australia  |      |
| Friendly with                     |                                  | Therapeutic Goods Act 1989   |      |

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|                                  | KPI B6.1              | Percentage of total products sold or shipped subject to recalls for safety and health reasons.        | There were no material product recalls for safety and health reasons during the reporting year.                                     |      |
|                                  | KPI B6.2              | Number of products and service related complaints received and how they are dealt with.               |   | 19   |
|                                  | KPI B6.3              | Description of practices relating to observing and protecting intellectual property rights.           |   | 19   |
|                                  | KPI B6.4              | Description of quality assurance process and recall procedures.                                       |   | 19   |
| About this Report                | KPI B6.5              | Description of consumer data protection and privacy policies, how they are implemented and monitored. |   | 19   |
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| Ausnutria's Approach             |                       |   | The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to: |      |
| to Sustainability                |                       |   | The PRC   |      |
| Win-win with<br>Customers        |                       |   | Criminal Law of the People's Republic of China  |      |
| Win-win with                     |                       |   | Anti-Money Laundering Law of the People's Republic of China   |      |
| Employees                        |                       |   | The Netherlands   |      |
| Win-win with                     |                       |   | Criminal Code of the Kingdom of Netherlands   |      |
| Business Partners                |                       |   | • Directive (EU) of the European Parliament and of the Council on combating money laundering by criminal law                        |      |
| the Environment                  |                       |   | S Australia   |      |
| Contributing to the<br>Community |                       |   | Anti-Money Laundering and Counter-Terrorism Financing Act 2006  |      |



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| KPI B7.1                              | Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. | No concluded legal cases regarding corrupt practices were brought against the Group and its employees during the reporting year. |          |
| KPI B7.2                              | Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.   | ABOUT AUSNUTRIA  | 11       |
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