## HKEX ESG REPORTING GUIDE CONTENT INDEX

General Disclosures and KPIs	Reference/Remarks	Page
A. Environmental		
Aspect A1 Emissions		
General Disclosure	☐ FRIENDLY WITH THE ENVIRONMENT	37
	The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:	
	The PRC	
	<ul> <li>Environmental Protection Law of the People's Republic of China</li> </ul>	
	<ul> <li>Prevention and Control of Atmospheric Pollution Law of the People's Republic of China</li> </ul>	
	<ul> <li>Prevention and Control of Solid Waste Pollution Law of the People's Republic of China</li> </ul>	
	<ul> <li>Prevention and Control of Water Pollution Law of the People's Republic of China</li> </ul>	
	The Netherlands	
	Activities Decree	
	Environmental Management Act	
	Soil Protection Act	
	<ul> <li>Decree on the reporting of industrial waste and hazardous waste</li> </ul>	
	Water Act	
	Australia	
	<ul> <li>National Greenhouse and Energy Reporting Regulations 2008</li> </ul>	
	<ul> <li>Environment Protection (Scheduled Premises) Regulations 2017</li> </ul>	

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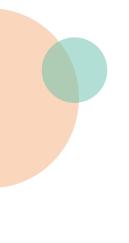
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and results achieved.

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			-		
KPI A1.1	The types of emissions and respective emissions data.	None of the Group's facilities emit significant amount of air emissions, including nitrogen oxides (NOx), sulphur oxides (SOx) and other pollutants regulated under national laws and regulations, hence this KPI is considered non-material.	N/A		
KPI A1.2	Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity.	☐ SUSTAINABILITY PERFORMANCE TABLE	44		
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity.	☐ SUSTAINABILITY PERFORMANCE TABLE	44		
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity.	☐ SUSTAINABILITY PERFORMANCE TABLE	44		
KPI A1.5	Description of measures to mitigate emissions and results achieved.	☐ FRIENDLY WITH THE ENVIRONMENT	37		
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.	☐ FRIENDLY WITH THE ENVIRONMENT	37		
Aspect A2 Use of Resources					
General Disclosure		☐ FRIENDLY WITH THE ENVIRONMENT	37		
KPI A2.1	Directed and/or indirect energy consumption by type in total (kWh in '000s) and intensity.	☐ SUSTAINABILITY PERFORMANCE TABLE	44		
KPI A2.2	Water consumption in total and intensity.	☐ SUSTAINABILITY PERFORMANCE TABLE	44		
KPI A2.3	Description of energy use efficiency initiatives and results achieved.	☐ FRIENDLY WITH THE ENVIRONMENT	37		
KPI A2.4	Description of whether there is any issue in sourcing	☐ FRIENDLY WITH THE ENVIRONMENT	37		

water that is fit for purpose, water efficiency initiatives The Group currently does not experience any issues in sourcing water.

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KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	☐ SUSTAINABILITY PERFORMANCE TABLE	44
Aspect A3 Environ	ment and Natural Resources		
General Disclosure		☐ FRIENDLY WITH THE ENVIRONMENT	37
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	☐ FRIENDLY WITH THE ENVIRONMENT	37
B. Social			
Employment and L	abour Practices		
Aspect B1 Employ	ment		
General Disclosure		WIN-WIN WITH EMPLOYEES  The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:	27
		<ul> <li>The PRC</li> <li>Labour Law of the People's Republic of China</li> <li>Labour Contract Law of the People's Republic of China</li> <li>The Netherlands</li> <li>Collection Law SZW</li> <li>Australia</li> <li>Fair Work Act 2009</li> </ul>	
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.	☐ SUSTAINABILITY PERFORMANCE TABLE	27
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Not reported.	N/A



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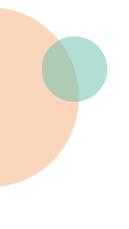
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The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:   **The PRC**  • Work Safety Law of the People's Republic of China*  • Prevention and Control of Occupational Diseases Law of the People's Republic of China*  • Prevention and Control of Occupational Diseases Law of the People's Republic of China*  • Working Conditions Act  • Employment Relations Deregulation Act  • Employment Relations Deregulation Act  • Australia*  • Occupational Health and Safety Regulations 2017  KPI B2.1 Number and rate of work-related fatalities.  KPI B2.2 Lost days due to work injury.  Not reported.	
The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:  **The PRC**  • Work Safety Law of the People's Republic of China  • Prevention and Control of Occupational Diseases Law of the People's Republic of China  • Prevention and Control of Occupational Diseases Law of the People's Republic of China  • Working Conditions Act  • Employment Relations Deregulation Act  • Employment Relations Deregulation Act  • Australia  • Occupational Health and Safety Regulations 2017  KPI B2.1 Number and rate of work-related fatalities.  KPI B2.2 Lost days due to work injury.  Not reported.	
impact on its business, including but not limited to:  **The PRC**  • Work Safety Law of the People's Republic of China  • Prevention and Control of Occupational Diseases Law of the People's Republic of China  • Prevention and Control of Occupational Diseases Law of the People's Republic of China  **The Netherlands**  • Working Conditions Act  • Employment Relations Deregulation Act  **Australia**  • Occupational Health and Safety Regulations 2017   KPI B2.1 Number and rate of work-related fatalities.  KPI B2.2 Lost days due to work injury.  Not reported.	27
<ul> <li>The PRC         <ul> <li>Work Safety Law of the People's Republic of China</li> <li>Prevention and Control of Occupational Diseases Law of the People's Republic of China</li> <li>The Netherlands</li> <li>Working Conditions Act</li> <li>Employment Relations Deregulation Act</li> <li>Australia</li> <li>Occupational Health and Safety Regulations 2017</li> </ul> </li> <li>KPI B2.1 Number and rate of work-related fatalities.</li> <li>There were no work-related fatal incidents recorded during the reporting year.</li> <li>KPI B2.2 Lost days due to work injury.</li> </ul>	
<ul> <li>Work Safety Law of the People's Republic of China</li> <li>Prevention and Control of Occupational Diseases Law of the People's Republic of China</li> <li>The Netherlands</li> <li>Working Conditions Act</li> <li>Employment Relations Deregulation Act</li> <li>Australia</li> <li>Occupational Health and Safety Regulations 2017</li> <li>KPI B2.1 Number and rate of work-related fatalities.</li> <li>There were no work-related fatal incidents recorded during the reporting year.</li> <li>KPI B2.2 Lost days due to work injury.</li> </ul>	
Prevention and Control of Occupational Diseases Law of the People's Republic of China  The Netherlands  Working Conditions Act  Employment Relations Deregulation Act  Australia  Occupational Health and Safety Regulations 2017  KPI B2.1 Number and rate of work-related fatalities.  There were no work-related fatal incidents recorded during the reporting year.  Not reported.	
Republic of China  The Netherlands  Working Conditions Act  Employment Relations Deregulation Act  Australia  Occupational Health and Safety Regulations 2017  KPI B2.1 Number and rate of work-related fatalities.  There were no work-related fatal incidents recorded during the reporting year.  Not reported.	
<ul> <li>Working Conditions Act</li> <li>Employment Relations Deregulation Act</li> <li>Australia</li> <li>Occupational Health and Safety Regulations 2017</li> <li>KPI B2.1 Number and rate of work-related fatalities.</li> <li>There were no work-related fatal incidents recorded during the reporting year.</li> <li>KPI B2.2 Lost days due to work injury.</li> <li>Not reported.</li> </ul>	
Employment Relations Deregulation Act     Australia     Occupational Health and Safety Regulations 2017  KPI B2.1 Number and rate of work-related fatalities. There were no work-related fatal incidents recorded during the reporting year.  KPI B2.2 Lost days due to work injury. Not reported.	
<ul> <li>Australia         <ul> <li>Occupational Health and Safety Regulations 2017</li> </ul> </li> <li>KPI B2.1 Number and rate of work-related fatalities. There were no work-related fatal incidents recorded during the reporting year.</li> <li>KPI B2.2 Lost days due to work injury. Not reported.</li> </ul>	
<ul> <li>Occupational Health and Safety Regulations 2017</li> <li>KPI B2.1 Number and rate of work-related fatalities. There were no work-related fatal incidents recorded during the reporting year.</li> <li>KPI B2.2 Lost days due to work injury. Not reported.</li> </ul>	
<ul> <li>KPI B2.1 Number and rate of work-related fatalities.</li> <li>KPI B2.2 Lost days due to work injury.</li> <li>There were no work-related fatal incidents recorded during the reporting year.</li> <li>Not reported.</li> </ul>	
KPI B2.2 Lost days due to work injury. Not reported.	
	N/A
KPI B2.3 Description of occupational health and safety measures 💢 WIN-WIN WITH EMPLOYEES	N/A
	27
adopted, how they are implemented and monitored.	
Aspect B3 Development and Training	
General Disclosure   MIN-WIN WITH EMPLOYEES	27
KPI B3.1 The percentage of employees trained by gender and Not reported.  employee category.	N/A
KPI B3.2 The average training hours completed per employee by Not reported.  gender and employee category.	N/A

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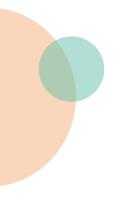
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Aspect B4 Lab	oour Standards		
General Disclosure		☐ WIN-WIN WITH EMPLOYEES	27
		The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:	
		The PRC	
		Labour Law of the People's Republic of China	
		<ul> <li>Labour Contract Law of the People's Republic of China</li> </ul>	
		The Netherlands	
		Working Hours Act	
		Australia	
		Child Employment Act 2003	
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	☐ WIN-WIN WITH EMPLOYEES	27
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	☐ WIN-WIN WITH EMPLOYEES	27
Operating Pra	ctices		
Aspect B5 Sup	pply Chain Management		
General Disclo	osure	☐ WIN-WIN WITH BUSINESS PARTNERS	34
KPI B5.1	Number of suppliers by geographical region.	Not reported.	N/A
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.	☐ WIN-WIN WITH BUSINESS PARTNERS	34

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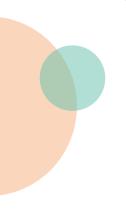
The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:

## The PRC

- Food Safety Law of the People's Republic of China
- Product Quality Law of the People's Republic of China
- Tort Law of the People's Republic of China
- Advertising Law of the People's Republic of China
- Regulations for the Implementation of the Law of the People's Republic of China on Import and Export Commodity Inspection

## The Netherlands

- Commission Regulation (EC) on microbiological criteria for foodstuffs
- Commission Regulation (EC) setting maximum levels for certain contaminants in foodstuffs
- Regulation (EC) of the European Parliament and of the Council on nutrition and health claims made on foods
- Regulation (EU) of the European Parliament and of the Council as regards the specific compositional and information requirements for infant formula and follow-on formula and as regards requirements on information relating to infant and young child feeding



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			Australia	
			Therapeutic Goods Act 1989	
KI	PI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	There was one product recall incident concerning 11 batches of infant formula product in Australia in Year 2019. The incident was due to the misstatement of nutritional value on product labels. Ausnutria reacted immediately by recalling all products and implemented corrective actions to prevent reoccurrence. The recall was limited to mislabeling, per which the quality of products was unaffected, and that the affected products were not available for purchase in the market yet.	N/A
KI	PI B6.2	Number of products and service related complaints received and how they are dealt with.	☐ WIN-WIN WITH CUSTOMERS	18
KI	PI B6.3	Description of practices relating to observing and protecting intellectual property rights.	☐ WIN-WIN WITH CUSTOMERS	18
KI	PI B6.4	Description of quality assurance process and recall procedures.	☐ WIN-WIN WITH CUSTOMERS	18
KI	PI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	☐ WIN-WIN WITH CUSTOMERS	18

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The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:

The PRC

- Criminal Law of the People's Republic of China
- Anti-Money Laundering Law of the People's Republic of China

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Resources contributed to the focus area.

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General Disclosures and KPIs Reference/Remarks Page The Netherlands • Criminal Code of the Kingdom of Netherlands • Directive (EU) of the European Parliament and of the Council on combating money laundering by criminal law Mustralia 🌕 Anti-Money Laundering and Counter-Terrorism Financing Act 2006 **KPI B7.1** Number of concluded legal cases regarding corrupt No concluded legal cases regarding corrupt practices were brought against the N/A practices brought against the issuer or its employees Group and its employees during the reporting year. during the reporting period and the outcomes of the cases. KPI B7.2 Description of preventive measures and whistle-blowing ☐ ABOUT AUSNUTRIA 11 procedures, how they are implemented and monitored. Community ☐ CONTRIBUTING TO THE COMMUNITY General Disclosure 40 **KPI B8.1** Focus areas of contribution. CONTRIBUTING TO THE COMMUNITY 40

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