

## Heng Tai Consumables Group Limited 亨泰消費品集團有限公司

(Incorporated in the Cayman Islands with limited liability) (Stock Code: 00197)

## Environmental, Social and Governance Report



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## **ABOUT THE GROUP**

Heng Tai Consumables Group Limited (the "Company") and its subsidiaries (together with the Company collectively referred to as the "Group") are principally engaged in (i) the trading of packaged foods, beverages and household consumable products (the "FMCG Trading Business"); (ii) the trading of agri-products ("Agri-Products Trading Business") and the upstream farming business ("Upstream Farming Business") (collectively the "Agri-Products Business"); and (iii) other businesses primarily arising from the securities brokerage and margin financing business (the "Other Business"). The first two businesses come together to form two vertically integrated supply chains allowing the Group to effectively deliver perishable and non-perishable consumer products in China.

# ABOUT THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE ("ESG") REPORT

The Group always puts emphasis on our relationships with different stakeholders including employees, suppliers, customers and investors by implementing a sustainable business model, which comprises the provision of high quality and safe foods, the establishment of an integrated supply chain system and the promotion of a family-like corporate culture. The Group also shoulders its social responsibility by taking on various measures such as energy saving initiatives and participation into public welfare activities.

The Company prepared its 2022/23 Environmental, Social and Governance Report in accordance with the requirements of "Environmental, Social and Governance Reporting Guide" set out in the Appendix 27 of the Rules Governing the Listing of Securities (the "Listing Rules") on The Stock Exchange of Hong Kong Limited (the "Stock Exchange"), covering the period from 1 July 2022 to 30 June 2023 ("FY2022/23"). This report illustrated the Company's policies and achievements from four aspects, including environment, product, employees and community, with the purpose to enhance our sense of responsibility, awareness and commitment to sustainable development. This report is available on the website of the Stock Exchange at www.hkexnews.hk and the website of the Company at www.hengtai.com.hk and should be read in conjunction with the Annual Report 2022/23 of the Company.

## **RESPONSIBILITY OF THE BOARD AND GOVERNANCE** STRUCTURE

The Board of Directors of the Company (the "Board") has the overall responsibility for the Group's sustainability strategy and reporting, evaluating and determining the Group's ESG-related risks and ensuring that appropriate and effective ESG risk management and internal control systems are in place. The Board has established an ESG team which comprises directors and senior management and an ESG task force formed by staff representatives. The ESG team evaluates, prioritizes and advises on the effectiveness of the Group's sustainability strategy and policies based on the risks evolving to the Group's businesses and reports yearly to the Board. Based on the ESG team's report, the Board review and monitor the progress of ESG-related goals and targets yearly by comparing the key performance indicators and the ESG-related goals and targets, assessing the reasonableness of the ESG-related goals and targets and formulating appropriate solutions to improve the overall ESG performance.

## **REPORTING PRINCIPLES**

This report is prepared according to the following principles:

- (1) Materiality The Group determines material ESG issues by stakeholder engagement and materiality assessment, details of which are set out in the following section.
- (2) Quantitative Information on the standards, methodologies and criteria used for the reporting of the environmental and social key performance indicators ("KPIs") have been disclosed in this report.
- (3) Consistency The methodologies used in this report are consistent with those used last year. There is no change in the material issues in this report when compared with the ESG Report 2021/22.

## STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

The Group has established various channels to allow stakeholders to participate in the Company's operations, and to understand and monitor the Company's operating conditions, so as to promote the formation of a community of harmony and common interest between the Group and stakeholders and realize maximum comprehensive social interest. Stakeholders can participate in the Company's operations through the following channels:

Major Stakeholders	Expectations	Communication and feedback
Shareholders and investors	<ul> <li>Investment returns</li> <li>Business performance and strategies</li> <li>Assets preservation and appreciation</li> <li>Prevent operation risks</li> </ul>	<ul> <li>Annual General Meeting</li> <li>Annual and interim reports</li> <li>Announcements and website update</li> </ul>
Government and regulatory authorities	<ul> <li>Food safety</li> <li>Compliance with Listing Rules</li> <li>Payment of tax in accordance with law</li> <li>Operation compliance with law</li> </ul>	<ul> <li>Inspection and site visits</li> <li>Company's filings and announcements</li> <li>Tax payment</li> <li>Work conference and discussion</li> </ul>
Employees	<ul><li>Welfare and remuneration</li><li>Occupational health and safety</li><li>Career development and training</li></ul>	<ul><li>Staff meetings and activities</li><li>Staff training</li><li>Staff handbook</li></ul>
Customers and distributors	<ul><li>Product quality and safety</li><li>Timely delivery and restocking</li><li>Effective communication</li></ul>	<ul> <li>Service hotline</li> <li>Dedicated account managers</li> <li>Company visits</li> <li>Product exhibitions</li> </ul>
Suppliers	<ul><li>Long term stable cooperation</li><li>Timely settlement</li><li>Effective communication</li></ul>	<ul><li>Company visits</li><li>Regular evaluation on suppliers</li><li>Dedicated account managers</li></ul>
Community & public	<ul> <li>Environment-friendly operations</li> <li>Social welfare</li> <li>Provide job opportunities</li> </ul>	<ul> <li>Operation handbook and guidance</li> <li>Charity and voluntary services</li> <li>Company's website</li> </ul>

For FY2022/23, the Company conducted a comprehensive internal materiality assessment to identify and assess ESGrelated concerns and priorities that were shared by the Group and its stakeholders. Based on the assessment, food safety and quality, employees' career development and environmental protection are considered as the most important to the stakeholders and the Group.

## **REPORTING SCOPE AND BOUNDARY**

For the purpose of this report, the Board identifies the reporting scope based on the materiality principle and considers the core business, main revenue source and the relationship between business and environment, social and governance. Since the FMCG Trading Business and the Agri-Products Trading Business occurred in Mainland China (the "Major Businesses") this year covered over 80% of the Group's total revenue, thus the Major Businesses form the scope and boundary for reporting and discussions under this report, unless otherwise stated.

## A. ENVIRONMENTAL

The Group's commitment to environment friendly operations is one of core philosophies. The Group's internal operational guidelines firmly comply with the Environmental Protection Law of the People's Republic of China and other applicable international standards to facilitate environmental protection, pollution prevention and efficiency of resource use. Furthermore, an environmental impact assessment shall be conducted for every new construction and expansion based on the standards set out by the government in order to minimize the negative impact on the environment near the Group's new developments.

#### **EMISSIONS**

The major air emissions discharged by the Major Businesses are the waste gas generated from its truck fleets (Direct Greenhouse Emission (Scope 1)) and the energy consumption arising from operational facilities and office premises (Indirect Greenhouse Emission (Scope 2)). The Group strictly abides by the Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution to reduce greenhouse gas emissions. The Group advocates the use of natural gas at its major operational offices and premises to reduce emissions. On the other hand, when the Group purchases new vehicles and trucks, the level of energy efficiency and less harmful impacts to the environment are the most important factor in determining the procurement policy.

The Group targets to maintain stable or declining emission level of the Major Businesses given the similar operational level across years by implementing energy-saving initiatives and increasing energy efficiency. In medium term, the Group targets to reduce the emissions of the Major Businesses by around 5% to 15% by 2025 compared with FY2020/21's level voluntarily.

For sewage discharge, the Group's operations strictly comply with the Water Pollution Prevention and Control Law of the People's Republic of China and other local wastewater quality standards. Sewage would be treated to reach the discharge standard and then discharged into sewage pipe network. The Group's dedicated maintenance team conducts regular investigation to ensure the sewage treatment facilities are in good condition and the wastewater meets the emission standards. On the other hand, the Group adopts active measures to reduce water consumption such as prominently displaying promotion of water conservation and using sensor water taps.

The Group's Major Businesses do not generate hazardous waste, but the Group also has formulated management system for harmless waste handling, which is strictly in compliance with the Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste. The harmless wastes produced by the Major Businesses are mainly office garbage and general warehouse wastes, which would be collected by qualified third parties for disposal. In order to minimize waste volume, the Group implements various measures for recycling and conserving resources, particularly for the consumption of packaging materials and office paper.

The Group targets to maintain stable or declining harmless waste volume level of Major Businesses given the similar operational level across years voluntarily by implementing various recycling policies and strengthening staff education.

The emission from the Major Businesses in FY2022/23 were as follows:

Emissions	Unit	Volume	
		FY2022/23	FY2021/22
Direct greenhouse gas emissions (Scope 1)	tCO <sub>2</sub> e	149	162
Indirect greenhouse gas emissions (Scope 2)	tCO_e	506	521
Total greenhouse gas emissions	tCOje	655	683
Emission intensity (per HK\$1 million revenue)	tCO <sub>2</sub> e	1.49	1.36
Waste water	Tonne	3,140	3,150
Household garbage	Tonne	1.5	1.8
Waste paper	Tonne	0.5	0.5
Total non-hazardous waste	Tonne	3,142.0	3,152.3
Non-hazardous waste intensity (per HK\$1 million revenue)	Tonne	7.13	6.29

## A. ENVIRONMENTAL

During the financial year under review, the total greenhouse gas emissions decreased by approximately 28 tCO2e compared to the previous financial year. The decrease was primarily attributable to the decrease in fuel and electricity consumption caused by the Group's cost saving initiatives as well as the decrease in business activities compared to the previous financial year, primarily due to the anti-pandemic measures during the first half of the financial year, followed by a weak macroeconomic environment in the second half of the financial year.

The volume of waste water was fairly stable compared to the previous financial year. The Group continued to maintain a high hygiene standard for cleaning and disinfecting the premises and offices during the financial year to prevent the virus spread.

The volume of household garbage and waste paper remained stable during the financial year under review.

#### **USE OF RESOURCES**

The Group is dedicated to making every effort to improve energy efficiency and recycling of resources. While strictly complying with the "Energy Conservation Law of the People's Republic of China" for its operations, the Group also proactively encourages employees to participate in energy saving and recycling initiatives.

The Group adopts a number of measures to increase energy efficiency. One of the initiatives is to replace traditional lighting facilities with LED lights, which would reduce electricity consumption while maintaining effective illumination. Furthermore, the Group adopts a stringent energy saving scheme by controlling air-conditioning level and the utilization of electrical equipment. The Group would set annual energy conservation target and carry out supervision and inspection on various energy conservation works in order to achieve the target.

The Group targets to maintain stable or better energy use efficiency of the Major Businesses given the similar operational level across years by implementing energy-saving initiatives and increasing energy efficiency. In medium term, the Group targets to reduce the total energy consumption of the Major Businesses by around 5% to 15% by 2025 compared with FY2020/21's level voluntarily.

For water conservation, the Group strictly abides by the Water Law of the People's Republic of China and adopts various measures to reduce water consumption. The Group regularly inspects the water supply system such as pipelines and pumps in order to ensure the water supply is in good condition and prevent leakage. Furthermore, the Group's continuous promotion for water conservation and installation of sensor water taps also effectively reduce water consumption. However, the Group has been adopting more stringent hygiene and cleanliness standard since the outbreak of the coronavirus pandemic, the higher frequency of cleaning and disinfecting led to more water consumption than the pre-pandemic level.

The Group targets to maintain stable or lower water consumption of the Major Businesses given the similar operational level across years voluntarily by implementing various water conservation measures and regular inspection on the water supply system. During both period of FY2022/23 and FY2021/22, there were no issue in sourcing water that was fit for operation purpose.

The Group also attaches importance to conservation for other resources such as paper and warehouse materials. A paper free office practice is always advocated by means of simplifying paper documentation and using electronic means to greatest extent. Other measures such as double-sided printing and use of recycled papers are also implemented to reduce paper waste. On the other hand, the Group also proactively advocates recycling and green operations in its warehouse and operational depots. The materials such as pallets and crates are regularly counted to minimize waste, aged wooden pallets are collected regularly for recycling purpose. Other recycled waste, mainly redundant printed material and some cardboard, is compacted onsite for collection by qualified third party for recycling. The operations of the Major Businesses did not use significant amount of packaging materials.

## A. ENVIRONMENTAL

The energy consumption of the Major Businesses were as follows:

Energy	Unit	Volume	
		FY2022/23	FY2021/22
Natural gas	m <sup>3</sup>	63,630	63,771
Externally purchased electricity	MWh	936	986
Diesel	Litre	3,300	3,323
Gasoline	Litre	7,796	7,816
Total energy consumption	MWh	1,756	1,808
Energy consumption intensity (per HK\$1 million revenue)	MWh	3.99	3.61

The total water consumption and intensity of the Major Businesses were as follows:

Water	Unit	Volum	ne
		FY2022/23	FY2021/22
Water consumption Water consumption intensity (per HK\$1 million revenue)	Tonne Tonne	3,490 7.92	3,500 6.98

During the financial year under review, the total energy consumption decreased by approximately 52 MWh compared to the previous financial year. The decrease was primarily attributable to the decrease in fuel and electricity consumption caused by the Group's energy saving initiatives as well as the decrease in business activities stemmed from the anti-pandemic measures during the first half of the financial year, followed by a weak macroeconomic environment in the second half of the financial year.

The volume of water consumption was fairly stable compared to the previous financial year as the Group continued to maintain a high hygiene standard for cleaning and disinfecting the premises and offices during the financial year after the outbreak of the pandemic.

#### **ENVIRONMENT AND NATURAL RESOURCES**

The Group embraces the Reduce-Recycle-Reuse principle of waste management and promotes green office and better usage of resources amongst our staff. We consult with stakeholders from time to time on environmental issues to improve our environmental performance and minimise the possible negative impact from our operations.

During both period of FY2022/23 and FY2021/22, the Major Businesses neither had significant impacts on the environment and natural resources nor generated heavy pollution.

#### **CLIMATE CHANGE**

The Group was not aware of any material non-compliance of environmental laws and regulations relating to emissions, wastewater discharges, and generation of hazardous and non-hazardous waste from the Major Businesses.

Acute physical risk can arise from extreme weather conditions such as flooding and storms and chronic physical risk can arise from sustained high temperature, while transition risk may result from the change in environmental-related regulations or change in customer preferences.

The ESG team evaluates the potential risks that may cause disruptions to the Major Businesses and sets up corresponding precautionary measures such as work arrangement and safety guidance for extreme weather conditions.

During both period of FY2022/23 and FY2021/22, no significant climate-related issues had impacted the Group. The Group also believes that the Major Businesses posed no significant impact on the climate and we will keep track of our business and formulate emergency mitigation if any suspected climate-related issues have occurred.

The Group considers building a harmonious and motivating work environment is a key factor for sustainable development. The Group is committed to provide an equal platform for recruitment, learning and development of employees with an aim to establish good labour relations and attract talents to work for the Group. These commitments are set out in Group's employee manual which has been effectively implementing.

The methodology adopted for reporting the social KPIs was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

#### **EMPLOYMENT**

At 30 June 2023, of the Major Businesses has 158 headcount employees (30 June 2022: 164) working in Mainland China. The following figure sets forth the employee structure by gender, employment type and age group:

Workforce	Numb FY2022/23	FY2021/22
By gender: — Male — Female	77 81	79 85
By employment type: — Full time	158	164
By age group: — under 30 years old — 30–50 years old — Over 50 years old	9 107 42	13 110 41
Employee Turnover rate	Percen FY2022/23	<b>tage</b> FY2021/22

Overall	11%	22%
By gender: — Male — Female	12% 10%	11% 32%
By age group: — under 30 years old — 30–50 years old — Over 50 years old	22% 12% 5%	31% 26% 7%

The Group's employee manual and policies are in compliance with the requirements under the applicable laws and regulations, whereby the Major Businesses strictly abides by the Labour Law of the People's Republic of China and the Labour Contract law of the People's Republic of China that are the relevant laws for the Group's employees recruited in China. The Group provides a fair and equal recruitment process with which the selection process is solely based on candidates' work experience, academic qualifications, personal achievements and individual capability. Other factors like race, gender, age and religious belief are not used and considered for recruitment selection.

The remuneration package is in strict accordance with relevant regulations and requirements in respect of work hour, minimum wage standard and required insurances and welfare benefits. The salary levels are determined based on position levels, job nature and the comparable market rate for similar position. The Group also adopts a transparent promotion system which is based on the employees' past performance, experience and relevant qualifications. All employees are entitled to equal opportunities and fair treatment for their career development.

#### **HEALTH AND SAFETY**

As one of the most important assets, the Group put top priority on employees' health and safety. The Major Businesses strictly abides by all relevant laws and regulations in respect of work safety and is committed to providing a healthy and safe working environment for employees.

The Group has developed a comprehensive internal operational manual to set out health and safety-related guidelines which is regularly reviewed and promoted to relevant employees. In addition to the internal operational manual, the Group thoroughly identifies the risky areas in the existing workplaces and implements measures such as regular investigation into firefighting and electricity supply system to reduce risks. The Group also organizes different events, trainings and drills to educate employees of the Major Businesses increasing their safety-consciousness and encouraging proper safety procedures.

The Group offers medical insurance to employees and follows up any problematic case.

No work-related fatalities cases from the Major Businesses occurred in each of the past three financial years including FY2022/23. No lost days due to work injury nor material non-compliance with relevant laws and regulations in relation to occupational health and safety of the Major Businesses was recorded during the reporting year.

#### **DEVELOPMENT AND TRAINING**

The Group is providing a harmonious and people-oriented working environment. The Group considerably cares employees' career development and invests many resources in this area.

The Group provides various trainings to employees including but not limited to induction training, and job-specific training provided by department heads, regulations updates as well as ethics training covering anti-bribery and whistleblowing and sponsorship program for position-related self-education and professional qualification.

The percentage and training hours of employees of the Major Businesses during FY2022/23 are as follows:

	FY2022/23	FY2021/22
Percentage of total employees trained	44%	46%
Breakdown by gender: — Male — Female	41% 59%	43% 57%
Breakdown by employee categories: — Senior management — Middle level staff — General staff	13% 34% 53%	12% 37% 51%
Approximate average number of training hours that employees participated in	4 hours	4 hours
Breakdown by gender: — Male — Female	3 hours 4 hours	4 hours 4 hours
Breakdown by employee categories: — Senior management — Middle level staff — General staff	5 hours 6 hours 3 hours	4 hours 5 hours 4 hours

The Group has also established a transparent appraisal and promotion system to incentivize employees to develop themselves in accordance with the Group's expectations and needs. The Group's senior management and department heads are required to have efficient communication with employees and give timely feedback and counselling for employees' work performance.

The Group encourages work-life balance for all of its employees in parallel with their career development. Therefore, the Group organizes different activities such as sport day and offsite training to reduce employees' work pressure and cultivate teamwork spirit among them.

#### LABOUR STANDARDS

The Major Businesses strictly complies with the laws and regulations such as relevant provisions as stated in the Labour Law of the People's Republic of China. The Group expressively stipulate that child labour is prohibited and will not support the practice of employing child labour by other companies. The human resources department conducts thorough check of personal identity of candidates during recruitment to prevent the use of child labour. On the other hand, the Group encourages work-life balance and will not mandatorily require employees to work overtime persistently and employees can work overtime only on a voluntary basis. If any employment of child labour or forced labour in violation of regulations is found, the Group will immediately terminate the labour contract, investigate into the reasons and liabilities, and impose due punishments on faulty employees. During both period of FY2022/23 and FY2021/22, the Major Businesses had no incidents of child labour nor forced labour identified.

#### SUPPLY CHAIN MANAGEMENT

The Group implements stringent selection process for suppliers in order to ensure product quality. For new suppliers, the Group conducts in-depth research and assessment, in particular on suppliers' history, reputation, product quality control and performance in corporate social responsibility, including their environmental, social and ethical standards. The Group only starts business relationship with suppliers who possess applicable business and food safety licenses in their countries. For qualified suppliers with whom the Group has business relationship, the Group conducts annual review over their performance and maintains efficient communication channels with them in regard to the Group's latest requirements. The communication channels include regular telephone conference, emails and meetings, to understand the suppliers' operational standard. During both period of FY2022/23 and FY2021/22, all suppliers have been reviewed through the said practices.

The following is the number of suppliers of the Major Businesses divided by region:

	FY2022/23	FY2021/22
South East Asia Australasia Europe The Americas	20 7 3 1	23 8 3 1
Total	31	35

#### **PRODUCT RESPONSIBILITY**

As a conscientious food trading company in China, the Group always upholds the principle of delivering safe and quality products to customers. The Major Businesses is in strict compliance with relevant laws and regulations for food safety such as the Food Safety Law of the People's Republic of China and the Product Quality Law of the People's Republic of China. A comprehensive quality control system has been established with a dedicated team responsible for execution and inspection. In order to ensure the quality control is up to standard, the Group also adheres to the international standards such as ISO9001 quality management system, HACCP system and ISO22000 food safety management system for its operations.

The Group highly values the protection and management of intellectual property rights, and strictly abides by laws and regulations, including the "Trademark Law of the People's Republic of China", the "Copyright Law of the People's Republic of China", and the "Patent Law of the People's Republic of China", among other laws and regulations.

Additionally, the Group attaches great importance to customers' feedback and promotes real-time response to product complaints. A dedicated customer service team has been set up to provide speedy response to customers' inquiries and complaints. The Group would take remedial measures for product complaints as soon as practicable and conduct in-depth investigation to identify the problems with an aim of formulating preventive measures and improving customer satisfaction level. The Group has established product recall procedures and set up a product recall team, in order to investigate and perform quality and safety checks for potential recall products. During FY2022/23, there were no significant product recalls or complaints for product quality or safety issues for the Major Businesses.

The Group adopts a rigorous review procedure for product labels in order to give precise and transparent information to customers. The Group has established a cross-department team to review label contents and ensure all information presented is accurate and complies with the relevant laws and regulations and food safety standards such as the GB7718 National Food Safety Standard — General Rules for Labeling of Prepackaged Foods and GB28050 National Food Safety Standard — General Rules for Prepackaged Foods.

The Group attaches great importance to consumers' information and privacy and strictly complies with the requirements of relevant laws and regulations including the "Law of the People's Republic of China on the Protection of Consumers' Rights and Interests". The Group properly handles and keeps strict confidentiality of consumers' personal information collected and employees are strictly prohibited from disclosing consumers' information deliberately. For any employees in breach of the Group's privacy policies, they will be subject to due punishment including termination of employment.

#### **ANTI-CORRUPTION**

The Group strictly prohibits any corruption and bribery and adheres to the provisions of the laws and regulations for all business activities including Anti-Unfair Competition Law of the PRC, Anti-Money Laundering Law of the PRC, Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong). The Board has adopted the Whistleblowing Policy and Anti-bribery & Corruption Policy in order to strengthen the corporate governance system of the Group. The Board is accountable to overseeing the anti-bribery efforts of the Group which includes values and culture, monitoring risk management system and internal controls. Senior management are responsible for ensuring the effective implementation and in particular, the communication and training, monitoring potential risk in daily operation, reporting and investigation of any suspicious bribery activities within the Group.

The Company requires all employees to report bribery activities according to the Company's Whistleblowing Policy. Whistleblower can make report of incidents or suspected cases verbally or in writing to Human Resources Manager confidentially. If the report is extremely serious, whistleblowers should report it directly to the Audit Committee. Investigations will follow and if cases are concluded sustained, disciplinary action or referral to law enforcement authorities will be taken place as appropriate.

To promote probity culture with the Group seminars and trainings related to anti-corruption are held annually for employees and enhance their awareness against corruption and bribery as well as any unfair competition activities. The thorough internal procurement policy prevents employees from seeking personal gain and abusing of power during selection and tender process.

During the financial year, there was no legal cases regarding corrupt practices brought against the Major Businesses or its employees and the Group was not aware of any non-compliance with the relevant laws and regulations relating to bribery, extortion, fraud and money laundering.

#### **COMMUNITY INVESTMENT**

The Group always encourages its employees to participate in charity activities to care people in need. The Group has assigned an officer with her contribution of around 10 hours for both the period of FY2022/23 and FY2021/22 to promote and organise to get our staff involved in social donation events and community services. Other than community caring, the Group also focuses on environmental consciousness by promoting effective use of resources in office by setting it as one of the appraisal aspects of employees' performance.