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Environmental, Social and Governance Report

1. ABOUT THIS ESG REPORT

The board of directors of the Company (the “Board”) is pleased to present this annual Environmental, Social and Governance (“ESG”) Report (the “Report”) of King Fook Holdings Limited (the “Company”) and its subsidiaries (the “Group”), which provides an overview of the ESG policies, management approach, initiatives and performance adopted by the Company and its main subsidiaries¹.

The Report discloses ESG information regarding the same period covered by its annual report for the year ended 31 March 2018, and has been prepared in accordance with the relevant provisions of the ESG Reporting Guide set out in appendix 27 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“HKEX”). A detailed HKEX ESG Guide content index is presented at the end of the Report.

Responsibility of the Board

The Board is responsible for the Group’s ESG 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 the ESG Committee, comprising of a director of the Company, one member from senior management and an ESG workgroup formed by staff members, to evaluate and advise on the effectiveness of the Company’s ESG strategy and policy, and to report regularly to the Board on its operations.

Stakeholder Engagement

The Company engages with its stakeholders with an aim to understand their views and better meet their expectations regarding ESG issues. Stakeholders are identified as individuals and/or organisations that interact with the Group and are influenced by, or have an influence on or have a vested interest in, the Group. The Group maintains open and effective communication with stakeholders on an ongoing basis. Various engagement methods are adopted, taking into consideration the different stakeholder groups, objectives, existing communication mechanisms and their functions.

Key Stakeholders	Main Interests	Engagement Methods
Shareholders	<ul style="list-style-type: none">• Planning and Development• Business Continuity Planning• Operational Issues• Financial Situation• After-sales Service• Ethics and Integrity	<ul style="list-style-type: none">• Annual and Extraordinary General Meetings• Annual and Interim Results Announcements and Reports• Telephone• Company’s Website/Email

¹ Main subsidiaries of the Company include King Fook Jewellery Group Limited, Mario Villa Limited and Young’s Diamond Corporation (International) Limited. Tincati (Hong Kong) Limited, which was included in last year’s ESG report, has been excluded in the Report as it discontinued operation in June 2016.



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Key Stakeholders	Main Interests	Engagement Methods
Customers	<ul style="list-style-type: none"> • Service Pledge & After-sales Service • Market Information • Shopping Experience • Product Warranty/Enquiry • Legal Compliance • Ethics and Integrity • Offers and Incentives 	<ul style="list-style-type: none"> • Front-line Staff • Customer Service Hotline • Company's Website/Email • Service Satisfaction Survey • Communication Applications (e.g. WhatsApp) • Social Communication Platforms
Contractors/Vendors	<ul style="list-style-type: none"> • Legal Compliance • Financial Situation • Corporate Governance and Internal Controls • Ethics and Integrity • Service Pledge & After-sales Service • Market Information • Staff Remuneration, Benefits and Well-being • Product Enquiry • Environmental Management • Occupational Health and Safety 	<ul style="list-style-type: none"> • Regular and Ad Hoc Meetings • Briefings and Workshops • Announcements • E-mail Correspondence • Telephone
Industry Associations and Professional Bodies	<ul style="list-style-type: none"> • Corporate Governance and Internal Controls • Market Information • Legal Compliance • Ethics and Integrity • Operational Issues • Shopping Experience • After-sales Service • Company Development • Financial Situation 	<ul style="list-style-type: none"> • Participation in Associations/ Professional Committees • Regular and Ad Hoc Meetings • Announcements/Memoranda
Employees	<ul style="list-style-type: none"> • Business Continuity and Strategic Planning • Corporate Governance and Internal Controls • Environmental Management • Ethics and Integrity • Legal Compliance • Occupational Health and Safety • Operational Issues • Staff Remuneration, Benefits and Well-being 	<ul style="list-style-type: none"> • Regular and Ad Hoc Meetings • Committees and Task Groups • Briefings and Training Workshops • Circulars, Manuals and Policy and Procedure Guidelines • Award and Recognition Schemes • Employee Relation Activities • Performance Appraisal



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Key Stakeholders	Main Interests	Engagement Methods
Legal Authorities/ Government	<ul style="list-style-type: none"> • Corporate Governance and Internal Controls • Legal Compliance • Operational Issues • Ethics and Integrity • Financial Situation 	<ul style="list-style-type: none"> • Annual Reports • ESG Reports • Interim Reports

Materiality Assessment

To identify the most relevant aspects of the HKEX ESG Reporting Guide for the Company, a three-step materiality assessment process involving Identification, Prioritisation and Validation was conducted. Through this process, the material issues are determined for disclosure in the Report.

Step 1: Identification

- Engagement with internal and external stakeholders to identify their key concerns or interests and the relevant topics.

Step 2: Prioritisation

- Stakeholders prioritised identified topics through a ranking exercise using a scale from 0 (not relevant) to 5 (crucial).

Step 3: Validation

- The Company's ESG Committee validated a finalised list of material key performance indicators ("KPIs") for disclosure.



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Issues scored 3 or above in the engagement with both internal and external stakeholders are regarded as “important aspects” and are located in the upper right quadrant of the Materiality Matrix as follows:

		Materiality Matrix					
External Assessment (Impact on Stakeholders)	Crucial	<ul style="list-style-type: none"> • B7 Anti-corruption • B5 Supply Chain Management • B6 Product Responsibility • B1 Employment • B2 Health and Safety 					
	5						
	4						
	3						<ul style="list-style-type: none"> • B8 Community Investment
	Not relevant						
0	<ul style="list-style-type: none"> • A1.3 Total hazardous waste produced • A1.4 Total non-hazardous waste produced • A1.6 How hazardous and non-hazardous wastes are handled 	<ul style="list-style-type: none"> • A1.1 Types of emissions and respective emissions data • A1.2 Greenhouse gas emissions • A1.5 Measures to mitigate emissions • A2.1 Direct and/or indirect energy consumption by type • A2.2 Water consumption • A2.3 Energy use efficiency initiatives • A2.4 Issue in sourcing water that is fit for purpose, water efficiency initiatives • A3.1 Significant impacts of activities on the environment and natural resources and the actions taken to manage them 	<ul style="list-style-type: none"> • A2.5 Total packaging material used for finished products 				
2							
1							
0							
		0	1	2	3	4	5
		Not relevant				Crucial	
		Internal Assessment (Impact on Business)					

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2. ENVIRONMENTAL SUSTAINABILITY

The Group recognises the importance of sustainable development and works to continuously improve its environmental performance. Maintaining a balance between efficient operation and environmental protection, a comprehensive set of environmental protection policies has been formulated to cover air and greenhouse gas (“GHG”) emissions reduction, energy efficiency, water conservation, and hazardous and non-hazardous waste management. Under the policies, the Group takes overarching measures and initiatives to manage natural resources and minimise potential environmental impacts through regular review of operational procedures and formulating corresponding indicators. Environmental considerations are also incorporated into procurement decisions with a preference for engaging with supply chain partners who implement environmental protection measures.

The Group meets all applicable legal and regulatory requirements regarding environmental protection and during the reporting year, there were no non-compliance cases relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

Resource Optimisation

Recognising the responsibility to manage and mitigate its impacts on the environment, the Group ensures that all resources shall be used in an efficient and prudent manner, including fuel, electricity, water and other materials.

The Group is conscious of the link between energy consumption and GHG emissions and therefore makes efforts to reduce electricity use. To further minimise GHG emissions, the Group also adopts measures to reduce fuel combustion of private cars.

The Group’s retail business accounts for the majority of its electricity consumption used for lighting fixtures, air-conditioning systems and other equipment in stores and offices. The Group selects products with the most efficient energy label grade or better energy efficiency performance. Initiatives to reduce electricity usage include keeping the air-conditioning system clean and replacing air filters regularly to improve operational efficiency and maintaining room temperatures at energy efficient levels. In daily operations, while replacing office lighting equipment, energy efficient and electricity-saving modulator tubes are the first choice. The Group is also proud to announce that it has become a signatory to the Environmental Bureau’s “Charter on External Lighting” since April 2016. Outdoor signboards of the Group’s retail stores are installed with an automatic switching system so as to minimise energy consumption and light nuisance during non-business hours.

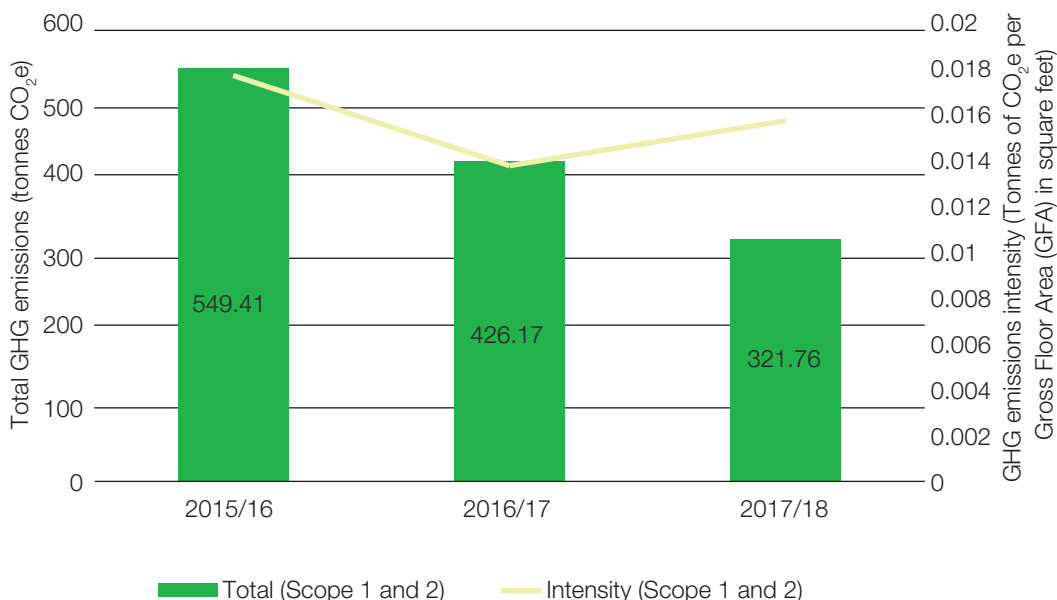


Reduction in GHG emissions intensity compared to 2015/16 level



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GHG emissions in total and intensity



All construction waste generated by renovation and closure of retail stores was transported, handled and disposed in accordance with the Waste Disposal Ordinance (Chapter 354, Laws of Hong Kong) and relevant regulations, which minimise the impact of such waste on the environment. To reduce the generation of solid waste such as plastics, glass, and aluminium cans, the Group has adopted different measures. Paper recycling bins are located throughout the Group's offices to facilitate the reuse and recycling of paper, and the choice of packaging materials for products, such as shopping bags and gift boxes, are based on environmentally-friendly principles which are generally durable and can be recycled. The Group also conducts periodic reviews of daily operations to identify opportunities to further avoid and reduce negative impacts on the environment and natural resources.

Due to the nature of the retail industry, the Group mainly runs its business in leased offices and shops where water supply is managed by their respective landlords. On its part, the Group take steps to conserve water. For example, "Save the Water" labels are widely posted on taps while regular leakage tests on taps and concealed piping are carried out to ensure timely repair. In addition, the water supply is switched off at night and on holidays.

Environmental Awareness

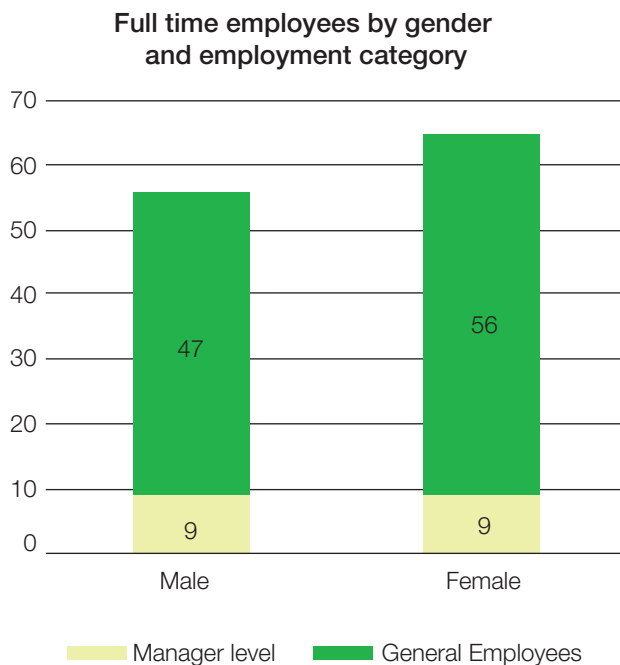
To achieve sustainable development, the Group actively initiates programmes for mitigating environmental impacts. It organises seminars on environmental protection and encourage employees to participate. Through education and training, the Group aims to convey its guidelines and policies on environmental protection and educate employees on how to reduce negative environmental impacts arising from operational processes. Making use of posters and signs, the Group encourages employees to conserve energy and water and to protect natural resources.

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3. EMPLOYMENT PRACTICES

As dedicated and professional employees are the cornerstone of business success, the Group is committed to providing an inclusive, harmonious and safe working environment where employees can achieve their full potential.

Employment and Working Conditions



The Group has adopted ESG policies and procedures on employment to ensure recruitment, dismissal, performance assessment, promotion and talent cultivation of employees are free of any direct or indirect discrimination based on gender, pregnancy, disability, marital status, family status or race. Its *Staff Handbook* specifies the working hours and rest periods of employees. A grievance mechanism is in place to ensure all complaints are handled with impartiality and objectivity, and all relevant documents, information and interview records are kept confidential. In accordance with the Employment Ordinance (Chapter 57, Laws of Hong Kong), the Group also sets up rigorous recruitment procedures to strictly prohibit child and forced labour.

In order to attract and retain talent, and offering reasonable rewards to its hard-working, loyal and professional employees, the Group provides competitive remuneration and benefits. The remuneration and benefit system is reviewed and adjusted regularly with reference to the market and multinational enterprises to maintain the Group's competitive edge. It also continuously collects feedback from employees and value their opinions on corporate policies.

To promote work-life balance, the Group encourages its employees to participate in a wide range of staff activities over the year. Family-friendly policies are also adopted to cater for different needs and family obligations. For instance, employees with Saturday shift can work on an on-call basis so that they can spend more time with their families.



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Throughout the reporting year, the Group strictly complied with all relevant laws and regulations in relation to employment and labour practices, including those related to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, welfare, child labour and forced labour.

Development and Training

The Group provides training and development opportunities to its employees, which it believes is beneficial to the Group in the following ways:

- To enhance and update the professional knowledge of its employees so as to improve quality of service
- To boost the work efficiency of the Group
- To allow its employees to explore their personal and professional potential
- To build a talent reserve by enhancing employees' adaptability to new tasks and responsibilities
- To cultivate a corporate culture of continuous learning

Type of training	Description
In-house training	On-the-job training Intensive on-the-job training and a mentorship scheme for new employees with guidance from experienced employees.
	Routine training Held regularly and includes an induction programme and training on product knowledge.
	Special training Organised based on the needs of its employees and includes training on computer use, company policies, new products, management skills and leadership.
External training	The Group provides subsidies for employees to attend work-related training organised by external parties.

Self-evaluations, evaluation by supervisors and tests are conducted to measure the effectiveness of the training programmes.

Occupational Health and Safety

It is the Group's priority to protect the health and safety of its employees in compliance with all the relevant laws and regulations. The Group has formulated and regularly reviews protocols on accident prevention, fire precaution, workplace environment control, workplace hygiene, first-aid and manual handling operations in order to achieve "Zero Accident" at the workplace.

A wide range of management measures have been employed in the Group's offices and retail stores to maintain occupational health and safety standards in its workplace.



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Measures	
Occupational health	<ul style="list-style-type: none">• Providing health insurance with subsidies for annual physical examinations for employees.• Raising awareness by distributing health magazines.• Promoting workplace hygiene by providing masks, hand sanitizers and alcohol disinfectant wipes, and arranging periodic pest control.
Occupational safety	<ul style="list-style-type: none">• Implementing robust emergency response management by organising regular fire drills and arranging regular maintenance of firefighting equipment.• Conducting safety inspections periodically.• Organising occupational health and safety seminars.

The Group strives to instil a “safety-first” mindset among its employees, who are encouraged to report any potential dangers regarding occupational health and safety for the Group’s timely monitoring and rectification.

During the reporting year, the Group had complied with all relevant laws and regulations relating to occupational health and safety.

4. VALUE CHAIN

Being a long-established company in the luxury goods retail market, the Group creates value for its customers by delivering prestigious goods and quality services. In order to do so, the Group strives to effectively manage its supply chain and implement stringent quality control measures in an ethical manner.

Supply Chain Management

To maintain the stability of its supply chain and the quality of its products, the Group closely engages and collaborates with its business partners to effectively manage the diversified environmental and social risks arising from its global network of suppliers.

Relevant departments of the Group are required to evaluate suppliers based on their business status, operating practices and product characteristics before ordering any product or service. Suppliers and contractors are assessed by the relevant department heads annually based on four aspects: basic information, on-site investigation, overall performance, and ESG conditions. Based on the assessment results, the Group will consider the suitability of maintaining business relationship with the suppliers.



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Quality Services

Customer care and quality services are essential in the service industry. Thanks to the professionalism and dedication of its employees, the Group is delighted to receive the *2017 Service Retailers of the Year – Gold Award* and the *Watch & Jewellery Category Award* of the Mystery Shopper Programme organised by the Hong Kong Retail Management Association. Through the Group's training programmes, its employees are equipped with the necessary product knowledge and professional communication skills to understand the needs and earn the trust of its customers.



Case Study: Customer Care

The Group takes pride in providing the best care to its customer in every way possible.

“Once a customer came to us with a watch purchased overseas that needed repair. Even though the watch was not purchased from the Group, as the dealer of that watch brand in Hong Kong, we were happy to provide the best assistance to the customer. We sent the watch to the repair center in Switzerland and urged the repair team to expedite the repair. Eventually the customer got the watch back earlier than expected. The customer was impressed by the Group's service and care, and has since become one of our return customers.”

Ms. Ho, Senior Salesperson



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Customer Privacy

As the Group handles a significant amount of personal information from customers every day, it has adopted a policy for the protection of customers' personal data and privacy. The Group collects, holds, employs and processes customer data according to the requirements of relevant laws and regulations.

Before collecting personal data, customers are well-informed of the purpose of collection, use of data and class of transferees. All employees authorised to use or manage such personal data are responsible for taking the necessary precautionary measures to prevent the data from being disclosed, abused or misused. Furthermore, employees are forbidden from disclosing, selling or discussing any of the data.

During the reporting year, the Group had complied with the relevant laws and regulations relating to privacy.

Product Responsibility

Trusted by customers for decades, the Group aims to provide products which meet high safety, quality and reliability standards.

All products are subject to strict quality control and must pass a careful and robust quality inspection process upon receipt from suppliers. The Group takes responsibility for any product that is defective in terms of safety and quality. The Group provides channels for customer enquiries, complaints or expression of views with regard to its goods and services by phone, email or in person.

The Group's advertisement contents, sketches and labels, which are produced based on its marketing plan, conform to the Trade Descriptions Ordinance (Chapter 362, Laws of Hong Kong) and are used to provide correct information to protect consumers' interests. The Group does not make any false, exaggerated or inflated statements.

The Group also respects third party intellectual property rights and does not permit any infringement whatsoever.

During the reporting year, the Group had complied with the relevant laws and regulations relating to health and safety, advertising, and labelling of its products.

Business Ethics

The Group conducts its business with the highest standard of business ethics and integrity, and promotes fair competition. An ethics policy which outlines and clarifies the ethical behaviour expectations applies to all employees. Solicitation or acceptance of any advantage from customers, suppliers or other business partners by taking advantage of one's position or power is strictly forbidden by the Group, as is any form of bribery, extortion or fraud. To keep its employees abreast of the best anti-corruption practices, the Group organised a training session with the Independent Commission Against Corruption of Hong Kong in August 2017.

Before employment, a new recruit is required to complete the Group's "Individual Interest Declaration Form" to fully disclose actual or potential conflicts of interest including their immediate relatives, if any. To reduce the risk of insider dealings, employees who have bought, held or sold shares of the Company are obliged to declare the details in the "Individual Interest Declaration Form".

The Group absolutely prohibits any money laundering activities. To avoid the risk of receiving illegal funds, monitoring measures are adopted to confine business dealings with creditable individuals or companies only.



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The Group has formulated a whistle-blowing policy and provides channels for shareholders, investors, customers, suppliers, contractors and employees to report any improper behaviour.

The Group strictly complies with all relevant laws and regulations relating to bribery, extortion, fraud and money laundering.

5. COMMUNITY ENGAGEMENT

Deeply rooted in the Hong Kong community, the Group contributes to community development by proactively participating in volunteering and community activities organised by different external organisations.

To cultivate a culture of mutual care and support, the Group encourages its employees to participate in volunteering activities through the Group's "Community Service Participation" programme, which is a scheme that awards a day-off to employees who have participated in volunteer works for 30 hours or donated blood twice during the year.

The Group also took part in an eyeglasses recycling campaign under the "Vision of Love Mobile Eye Care Project" organised by the School of Optometry of the Hong Kong Polytechnic University. Usable eye glasses were collected and donated to the School of Optometry, which screened and refurbished the eye glasses before redistributing them to people in need.

Besides, the Group supports various voluntary organisations or events by means of donations or sponsorships, such as sponsorship to The Chinese Gold & Silver Exchange Society Charity Fund Limited to support the "Rope Skipping" Charity Challenge Day Event.

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PERFORMANCE DATA SUMMARY

HKEx KPI	Unit	2017/2018	2016/2017	
A. Environmental				
A1.1	The types of emissions and respective emissions data²			
	— NO _x	Grams	506.09	407.94
	— SO _x	Grams	37.26	51.35
	— PM	Grams	25.88	30.04
A1.2	Greenhouse gas emissions in total and intensity³			
	Scope 1	Tonnes	4.77	9.46
	Scope 2	Tonnes	316.99	416.71
	Scope 3	Tonnes	26.21	18.33
	Total (Scope 1 and 2)	Tonnes of CO ₂ e	321.76	426.17
	Intensity (Scope 1 and 2)	Tonnes of CO ₂ e per Gross Floor Area (GFA) in square feet	0.015	0.014
		Tonnes of CO ₂ e per full-time employee (FTE)	2.66	3.11
A1.4	Total non-hazardous waste produced and intensity			
	— in total			
	Paper waste	Tonnes	1.32	N/A
	Paper waste (recycled)	Tonnes	1.33	N/A
	Construction Waste	Tonnes	0.22	N/A
	— by intensity			
	Paper waste	Kg per GFA in square feet	0.061	N/A
		Kg per FTE	10.91	N/A
	Paper waste (recycled)	Kg per GFA in square feet	0.062	N/A
		Kg per FTE	10.99	N/A
	Construction Waste	Kg per GFA in square feet	0.010	N/A
		Kg per FTE	1.81	N/A

² NO_x, SO_x and PM emissions include vehicular emissions from the Group's fleet of vehicles.

³ Scope 1 refers to direct GHG emissions. The emission sources of the Group are mobile combustion source and fugitive emission source. Scope 2 refers to energy indirect emissions which resulted only from the generation of the Group's purchased electricity. Scope 3 refers to other indirect GHG emissions. The Group chose to disclose the emissions associated with business air travel.



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HKEx KPI	Unit	2017/2018			2016/2017			
A2.1	Energy consumption by type and intensity							
	— Direct Energy (fuel consumed by vehicles)	kWh	16,033			31,812		
	— Indirect Energy (Electricity purchased for consumption)	kWh	401,251			539,364		
	— in total	kWh	417,284			571,176		
	— in intensity	kWh per GFA in square feet	19.42			18.30		
A2.2	Water consumption in total and intensity							
	— in total	m ³	N/A ⁴			11.67		
	— in intensity	m ³ per GFA in square feet	N/A			0.37		
		m ³ per FTE	N/A			0.85		
A2.5	Packaging materials used for finished products in total and intensity⁵							
	— in total	Tonnes	3.71			3.72		
	— in intensity	Grams per piece	432			432		
B. Social								
B1.1	Total workforce by employment type and gender		Total	Male	Female	Total	Male	Female
	Full-time	No. of people	121	56	65	137	65	72
	General Employees	No. of people	103	47	56	117	55	62
	Manager Level	No. of people	18	9	9	20	10	10
B1.2	Employee monthly turnover rate by gender		Male	Female	Male	Female		
		%	1.52%	1.96%	0.57%	1.51%		
B2.1	Number and rate of work-related fatalities							
	— By number	No. of people	0			0		
	— By rate	%	0			0		

⁴ Due to the nature of the retail industry, the Group mainly runs its business in leased offices and shops where water supply is managed by their respective landlords. Therefore, water consumption data is not available.

⁵ Data cover packaging materials for all products, including wood, paper, cloth, metal and plastics.

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Aspect	HKEx KPI	Description	Page Number/ Remarks
A. Environmental			
A1 Emissions	A1	General disclosure	6
	A1.1	The types of emissions and respective emissions data	14
	A1.2	Greenhouse gas emissions in total and intensity	14
	A1.3	Total hazardous waste produced and intensity	Not applicable to the Group
	A1.4	Total non-hazardous waste produced and intensity	14
	A1.5	Description of measures to mitigate emissions and results achieved	6
	A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved	7
A2 Use of Resources	A2	General disclosure	6
	A2.1	Direct and/or indirect energy consumption by type in total and intensity	15
	A2.2	Water consumption in total and intensity	15
	A2.3	Energy use efficiency initiatives and results achieved	6
	A2.4	Issue in sourcing water, water efficiency initiatives and results achieved	7
	A2.5	Total packaging material used for finished products and intensity	15
A3 The Environment and Natural Resources	A3	General disclosure	6-7
	A3.1	Description of the significant impacts of activities on the environment and natural resources and actions taken to manage them	6-7
B. Social			
B1 Employment	B1	General disclosure	8-9
	B1.1	Total workforce by gender and employment type	15
	B1.2	Employee turnover rate by gender	15
B2 Health and Safety	B2	General disclosure	9-10
	B2.1	Number and rate of work-related fatalities	15
	B2.3	Occupational health and safety measures	10
B3 Development and Training	B3	General disclosure	9



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Aspect	HKEx KPI	Description	Page Number/ Remarks
B4 Labour Standards	B4	General disclosure	8-9
	B4.1	Description of measures to review employment practices to avoid child and forced labour	The Group abides by relevant statutory requirements of Hong Kong relating to employment. No relevant cases of non-compliance were recorded.
	B4.2	Description of steps taken to eliminate such practices when discovered	
B5 Supply Chain Management	B5	General disclosure	10
B6 Product Responsibility	B6	General disclosure	11-12
	B6.3	Description of practices relating to observing and protecting intellectual property rights	12
	B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored	12
B7 Anti-corruption	B7	General disclosure	12-13
	B7.2	Preventive measures and whistle-blowing procedures, how they are implemented and monitored	12-13
B8 Community Investment	B8	General disclosure	13
	B8.1	Focus areas of contribution	13