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HKEX ESG Reporting Guide

HKEX ESG Reporting Aspects		Location of Disclosures	Additional Remarks
Governance Structure	A statement from the board containing the following elements: (i) a disclosure of the board's oversight of ESG issues; (ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and (iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.	Chairman's Message (P. 3 - 4) Integrated Risk Management & Sustainability Framework (P. 14 - 16) Sustainability Governance (P. 19)	
Reporting Principles	A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG report: Materiality: The ESG report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer's stakeholder engagement. Quantitative: Information on the standards, methodologies, assumptions and/ or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be disclosed. Consistency: The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison.	About This Report (P. 5) Reporting What Matters (P. 8)	There were no changes to methods or metrics affecting meaningful comparison during the reporting period.
Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change.	About This Report (P. 5)	

A. Environmental

Aspect A1: Emissions

Aspect A1: Emissions	General Disclosure: (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. <i>Note: Air emissions include NO_x, SO_x, and other pollutants regulated under national laws and regulations. Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. Hazardous waste is those defined by national regulations.</i>	Making products the Right Way – Manufacturing (P. 33)	There were no instances of material non-compliance with laws and regulations relating to emissions, discharges or waste during the reporting period.
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KPI A1.1	The types of emissions and respective emissions data	Not applicable	SO _x and NO _x emissions are not material for the Group.
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Sustainability Performance Table (P. 56) Climate and Nature Disclosure Statement – Carbon footprint (P. 74)	
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Sustainability Performance Table (P. 56)	
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Sustainability Performance Table (P. 56)	
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Climate and Nature Disclosure Statement (P. 72)	
KPI A1.6	Description of how hazardous and non-hazardous waste is handled, and a description of reduction target(s) set, and steps taken to achieve them.	Zero manufacturing waste to landfill (P. 37)/ Tackling food waste (P. 38) Manufacturing performance against targets (P. 34)	

Aspect A2: Use of Resources

Aspect A2: Use of Resources	General Disclosures: Policies on the efficient use of resources, including energy, water and other raw materials. <i>Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.</i>	Making products the Right Way – Manufacturing (P. 33)	
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Energy & Water Efficiency (P. 37) Sustainability Performance Table (P. 56)	
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Sustainability Performance Table (P. 56)	
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Manufacturing performance against targets (P. 34) Energy & Water Efficiency (P. 37)	
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set, and steps taken to achieve them.	Manufacturing performance against targets (P. 34) Climate and Nature Disclosure Statement (P. 65, 69, 72, 73)	Water-related risks are considered in the Group's analysis of physical risks associated with various climate and nature scenarios.
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Transforming Product Packaging (P. 28)	

HKEX ESG Reporting Aspects		Location of Disclosures	Additional Remarks
Aspect A3: The Environment and Natural Resources			
Aspect A3: The Environment and Natural Resources	General Disclosures: Policies on minimising the issuer's significant impacts on the environment and natural resources.	Making products the Right Way – Manufacturing (P. 33)	
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Climate and Nature Disclosure Statement (P. 63 - 75)	
Aspect A4: Climate Change			
Aspect A4: Climate Change	General Disclosures: Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Climate and Nature Disclosure Statement (P. 61 - 63, 67 - 68, 71)	
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	Climate Change & Carbon Reduction (P. 17) Climate and Nature Disclosure Statement (P. 73)	
B. Social			
Aspect B1: Employment			
Aspect B1: Employment	General Disclosure: (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.	Making products the Right Way – Workplace (P. 45)	There were no instances of material non-compliance with laws and regulations relating to employment during the reporting period.
KPI B1.1	Total workforce by gender, employment type (for example, full- or part- time), age group and geographical region.	Sustainability Performance Table (P. 57)	
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Sustainability Performance Table (P. 57)	
Aspect B2: Health and Safety			
Aspect B2: Health and Safety	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 providing a safe working environment and protecting employees from occupational hazards.	Making products the Right Way – Workplace (P. 45)	There were no instances of material non-compliance with laws and regulations relating to occupational health and safety.

HKEX ESG Reporting Aspects		Location of Disclosures	Additional Remarks
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Sustainability Performance Table (P. 57)	
KPI B2.2	Lost days due to work injury.	Sustainability Performance Table (P. 57)	
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Thrive (P. 50)	
Aspect B3: Development and Training			
Aspect B3: Development and Training	General Disclosure: Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. (Training refers to vocational training. It may include internal and external courses paid for by the employer.)	Lead (P. 47) Grow (P. 48)	
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Not disclosed	We are in the process of preparing the data.
KPI B3.2	The average training hours completed per employee by gender and employee category.	Sustainability Performance Table (P. 58)	
Aspect B4: Labour Standards			
Aspect 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.	Making products the Right Way – Supply Chain (P. 40)	There were no instances of material non-compliance with laws and regulations relating to child and forced labour.
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Vitasoy Supplier Responsibility Principles (P. 41)	
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Vitasoy Supplier Responsibility Principles (P. 41)	
Aspect B5: Supply Chain Management			
Aspect B5: Supply Chain Management	General Disclosure Policies on managing environmental and social risks of the supply chain.	Making products the Right Way – Supply Chain (P. 40)	
KPI B5.1	Number of suppliers by geographical region.	Not disclosed	Number of suppliers by geographical region is considered commercially sensitive and not disclosed.
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	Vitasoy Supplier Responsibility Principles (P. 41)	

HKEX ESG Reporting Aspects		Location of Disclosures	Additional Remarks
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Vitasoy Supplier Responsibility Principles (P. 41)	
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Sustainable Farming (P. 42)	
Aspect B6: Product Responsibility			
Aspect B6: Product Responsibility	General Disclosures (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.	Making the Right Products – Portfolio (P. 22)	There were no instances of material non-compliance with laws and regulations relating to product responsibility.
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.		There were no cases of product recall in relation to food safety and health during the reporting period.
KPI B6.2	The number of products and service-related complaints received and how they are dealt with.		There were no complaints leading to product recall during the reporting period. The Group has standard operating procedures for handling complaints.
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights		The Group has standard procedures for observing and protecting intellectual property rights.
KPI B6.4	Description of quality assurance process and recall procedures.	Integrated risk management (P. 14)	
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Corporate governance (P. 20)	
Aspect B7: Anti-Corruption			
Aspect B7: Anti-corruption	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 bribery, extortion, fraud and money laundering.	Corporate governance (P. 20)	There were no instances of material non-compliance with laws and regulations relating to bribery or corruption.

HKEX ESG Reporting Aspects		Location of Disclosures	Additional Remarks
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		There were no concluded legal cases regarding corrupt practices brought against the Group or its employees during the reporting period.
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Corporate governance (P. 20)	
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Corporate governance (P. 20)	
Aspect B8: Community Investment			
Aspect B8: Community Investment	General Disclosures: 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.	Making Products the Right Way – Community (P. 52)	
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Making Products the Right Way – Community (P. 52 – 53)	
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Making Products the Right Way – Community (P. 52 – 53)	

GRI Standards

Vitasoy International Holdings Limited has reported 'with reference' to GRI Standards for the period 1st April 2024 to 31st March 2025.

GRI Standards		Location of Disclosures	Additional Remarks
GRI 2: General Disclosures 2021			
2-1	Organisational details	About This Report (P. 5)	
2-2	Entities included in the organization's sustainability reporting	About This Report (P. 5)	
2-3	Reporting period, frequency, and contact point	About This Report (P. 5)	
2-4	Restatements of information		There have been no restatements of information.
2-5	External assurance	Independent Assurance Report (P. 54)	
2-6	Activities, value chain and other business relationships	Vitasoy value chain (P. 7) Snapshot of our business (P. 10) Vitasoy supplier categorization (P. 40)	There have been no significant changes in the Group's value chain compared to the previous reporting period.
2-7	Employees	Employment profile (P. 46) Sustainability Performance Table (P. 57)	
2-8	Workers who are not employees	Not disclosed	
2-9	Governance structure and composition	Sustainability Governance (P. 19)	Please also refer to our Annual Report
2-10	Nomination and selection of the highest governance body		
2-11	Chair of the highest governance body		
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Governance (P. 19)	
2-13	Delegation of responsibility for managing impacts	Sustainability Governance (P. 19)	
2-14	Role of the highest governance body in sustainability reporting	Sustainability Governance (P. 19)	
2-15	Conflicts of interest	Corporate Governance (P. 20)	Please also refer to our Annual Report
2-16	Communication of critical concerns	Purpose-driven Organisation (P. 16) Ethics and Integrity (P. 18)	
2-17	Collective knowledge of the highest governance body		
2-18	Evaluation of the performance of the highest governance body		
2-22	Statement on sustainable development strategy	Chairman's Message (P. 3 - 4)	

GRI Standards		Location of Disclosures	Additional Remarks
2-23	Policy commitments	Making the Right Products – Portfolio (P. 22) Making products the Right Way – Manufacturing (P. 33) Making products the Right Way – Supply Chain (P. 40) Making products the Right Way – Workplace (P. 45)	
2-24	Embedding policy commitments	Integrated risk management (P. 14)	
2-25	Processes to remediate negative impacts	Integrated risk management (P. 14)	
2-26	Mechanisms for seeking advice and raising concerns	Corporate Governance (P. 20)	
2-27	Compliance with laws and regulations		There were no incidents of non-compliance with laws and regulations, significant fines or non-monetary sanctions that had a significant impact on the Group during the reporting period.
2-28	Membership associations		In Hong Kong SAR, the Group participates in community groups promoting environmental and social sustainability such as the Business Environment Council and the Caring Company Scheme organised by Hong Kong Council of Social Service.
2-29	Approach to stakeholder engagement	Double Materiality Matrix (P. 8)	
2-30	Collective bargaining agreements		Employees are not restricted from forming or joining collective bargaining agreements and the Company does not actively track such information.
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	Reporting What Matters (P. 7 - 8)	
3-2	List of material topics	Double Materiality Matrix (P. 8)	
GRI 301: Materials 2021			
3-3	Management of material topics	Making the Right Products – Packaging (P. 28 - 31)	
301-1	Materials used by weight or volume	Making the Right Products – Packaging (P. 23) Composition of packaging materials (P. 28)	
GRI 302: Energy 2016			
3-3	Management of material topics	Making Products the Right Way – Manufacturing (P. 33 - 37)	

GRI Standards		Location of Disclosures	Additional Remarks
302-1	Energy consumption within the organization	Energy & Water Efficiency (P. 37) Sustainability Performance Table (P. 56)	
302-3	Energy intensity	Energy intensity performance (P. 35)	
GRI 303: Water and Effluents 2018			
3-3	Management of material topics	Manufacturing performance against targets (P. 34) Climate and Nature Disclosure Statement (P. 65, 69, 72, 73)	Water-related risks are considered in the Group’s analysis of physical risks associated with various climate and nature scenarios.
303-3	Water withdrawal	Sustainability Performance Table (P. 56)	100% of water use in manufacturing comes from municipal water sources except for the Philippines.
GRI 101: Biodiversity 2024			
3-3	Management of material topics	Climate and Nature Disclosure Statement (P. 60 - 75)	
101-1	Policies to halt and reverse biodiversity loss	Sustainable farming (P. 42 – 43)	
101-2	Management of biodiversity impacts	Climate and Nature Disclosure Statement (P. 61 - 63)	
101-4	Identification of biodiversity impacts	Nature-related dependencies and impacts (P. 65)	
GRI 305: Emissions 2016			
3-3	Management of material topics	Climate change & carbon reduction (P. 17)	
305-1	Direct (Scope 1) GHG emissions	Sustainability Performance Table (P. 56)	Reported GHG emissions include CO ₂ , CH ₄ , N ₂ O, HFCs, and did not involve emissions from biogenic sources. The GHG calculation is in line with the Greenhouse Gas Protocol.
305-2	Energy indirect (Scope 2) GHG emissions	Climate and Nature Disclosure Statement – Carbon footprint (P. 74 - 75)	
305-3	Other indirect (Scope 3) GHG emissions		
GRI 306: Waste 2020			
3-3	Management of material topics	Making Products the Right Way – Manufacturing (P. 33 - 34)	
306-1	Waste generation and significant waste-related impacts	Zero Manufacturing Waste to Landfill/ Tackling food waste (P. 37 - 38)	
306-2	Management of significant waste-related impacts	Manufacturing performance against targets (P. 34) Zero Manufacturing Waste to Landfill (P. 37 - 38)	
306-3	Waste generated	Sustainability Performance Table (P. 56)	
306-4	Waste diverted from disposal	Sustainability Performance Table (P. 56)	

GRI Standards		Location of Disclosures	Additional Remarks
GRI 308: Supplier Environmental Assessment 2016			
3-3	Management of material topics	Making Products the Right Way – Supply Chain (P. 40)	
308-1	New suppliers that were screened using environmental criteria	Vitasoy supplier responsibility principles (P. 41)	
GRI 401: Employment 2016			
3-3	Management of material topics	Making Products the Right Way – Workplace (P. 45)	
401-1	New employee hires and employee turnover	Sustainability Performance Table (P. 57 - 58)	
GRI 405: Diversity and Equal Opportunity 2016			
3-3	Management of material topics	Making Products the Right Way – Workplace (P. 45)	
405-1	Diversity of governance bodies and employees	Sustainability Performance Table (P. 57 - 58)	Please also refer to our Annual Report
GRI 414: Supplier Social Assessment 2016			
3-3	Management of material topics	Making Products the Right Way – Supply Chain (P. 40)	
414-1	New suppliers that were screened using social criteria	Vitasoy supplier responsibility principles (P. 41)	
GRI 416: Customer Health and Safety 2016			
3-3	Management of material topics	Making the Right Products – Portfolio (P. 22 - 24)	
416-1	Assessment of the health and safety impacts of product and service categories	More plant-based and healthier products (P. 25 - 26)	
GRI 417: Marketing and Labeling 2016			
3-3	Management of material topics	Making the Right Products – Portfolio (P. 22 - 24)	
417-1	Requirements for product and service information and labeling	Encouraging Healthier Choices (P. 26)	
GRI 418: Customer Privacy 2016			
3-3	Management of material topics	Cybersecurity & data privacy (P. 20)	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		There were no substantiated complaints concerning breach of customer privacy and/or loss of customer data during the reporting period.