

# IMPACTS, RISKS, AND OPPORTUNITIES

In the chart below, each material topic identified through our double materiality assessment is mapped to corresponding ESRS topics, which together illustrate how each material business issue interacts with our operations or value chain. The 'Type of IRO' column indicates whether the topic represents an impact, risk, or opportunity for our

business. This structure demonstrates how each material topic brings about specific impacts or dependencies on our business, aligning with the HKEX requirements under Appendix C2, Part B for the identification and assessment of material impacts, risks, and opportunities.

## PRODUCTS

	ESRS Topic	Subtopic	Type of IRO
<b>Sustainable Products</b>	<ul style="list-style-type: none"> <li>Consumers and end-users</li> </ul>	<ul style="list-style-type: none"> <li>Personal safety of consumers and/or end-users</li> <li>Information-related impacts for consumers and/or end-users</li> </ul>	<ul style="list-style-type: none"> <li>Negative Impact</li> <li>Positive Impact</li> <li>Financial Opportunity</li> </ul>

## ENVIRONMENT

	ESRS Topic	Subtopic	Type of IRO
<b>Climate Change</b>	<ul style="list-style-type: none"> <li>Climate change</li> </ul>	<ul style="list-style-type: none"> <li>Climate change adaptation</li> <li>Climate change mitigation</li> <li>Energy</li> </ul>	<ul style="list-style-type: none"> <li>Negative Impact</li> <li>Positive Impact</li> <li>Financial Risk</li> <li>Financial Opportunity</li> </ul>
<b>Resource Use and Circular Economy</b>	<ul style="list-style-type: none"> <li>Circular economy</li> <li>Pollution</li> </ul>	<ul style="list-style-type: none"> <li>Resource outflows related to products and services</li> <li>Waste</li> </ul>	<ul style="list-style-type: none"> <li>Negative Impact</li> <li>Positive Impact</li> <li>Financial Risk</li> <li>Financial Opportunity</li> </ul>
<b>Water, Pollution, Biodiversity and Ecosystems</b>	<ul style="list-style-type: none"> <li>Pollution</li> </ul>	<ul style="list-style-type: none"> <li>Pollution of air</li> </ul>	<ul style="list-style-type: none"> <li>Negative Impact</li> <li>Financial Risk</li> </ul>

## SOCIAL AND COMMUNITY

	ESRS Topic	Subtopic	Type of IRO
<b>Workforce</b>	<ul style="list-style-type: none"> <li>Own workforce</li> </ul>	<ul style="list-style-type: none"> <li>Working conditions</li> <li>Equal treatment and opportunities for all</li> </ul>	<ul style="list-style-type: none"> <li>Positive Impact</li> <li>Financial Risk</li> <li>Financial Opportunity</li> </ul>
<b>Communities</b>	<ul style="list-style-type: none"> <li>Affected communities</li> </ul>	<ul style="list-style-type: none"> <li>Communities' economic, social and cultural rights</li> </ul>	<ul style="list-style-type: none"> <li>Positive Impact</li> </ul>

## GOVERNANCE

	ESRS Topic	Subtopic	Type of IRO
<b>Business Conduct</b>	<ul style="list-style-type: none"> <li>Business Conduct</li> </ul>	<ul style="list-style-type: none"> <li>Political engagement and lobbying activities</li> <li>Supplier relationship management</li> <li>Corruption and bribery</li> <li>Corporate culture</li> <li>Protection of whistle-blowers</li> </ul>	<ul style="list-style-type: none"> <li>Negative Impact</li> <li>Positive Impact</li> <li>Financial Risk</li> <li>Financial Opportunity</li> </ul>