

STRIVE TO GROW BEYOND BOUNDARIES

衝出香港，邁步向前

ENVIRONMENTAL, SOCIAL AND
GOVERNANCE REPORT
2022/23



 **Tamjai**
INTERNATIONAL 譚仔國際

Tam Jai International Co. Limited
譚仔國際有限公司

(Incorporated in Hong Kong with limited liability)
Stock Code : 2217

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ABOUT US

ABOUT TJI'S BUSINESS

Tam Jai International Co. Limited ("TJI" or the "Company", and together with its subsidiaries, the "Group", "we", "us" or "our") is a well-known restaurant chain operator and one of the leaders in the food and beverage ("F&B") industry. The Group operates TamJai Yunnan Mixian (譚仔雲南米線) ("TamJai") and TamJai SamGor Mixian (譚仔三哥米線) ("SamGor") brands, which are fast casual restaurant chain specialising in mixian, in Hong Kong, Mainland China, Singapore and Japan.

As at 31 March 2023, we had 215 restaurants under our operations, including 91 TamJai and 91 SamGor restaurants covering all 18 districts across Hong Kong, 20 TamJai restaurants in Mainland China, 10 SamGor restaurants in Singapore, and 3 SamGor restaurants in Japan.

Committed to providing our customers with a simple yet high-quality dining experience, our vision is to share the unique "Tam Jai Taste" and our distinctive food culture with the world to satisfy the crave for a steaming bowl of Chinese noodle soup, and for a taste of Hong Kong style hospitality, wherever our customers are.

At our core, we are committed to creating delicious and budget-friendly recipes that capture the unique and lingering flavours that make Hong Kong's neighbourhood eateries an unforgettable experience.

To foster our growth as a family, we have set up a list of values for all our staff members to work towards the common goal of upholding our own "Tam Jai Taste" globally.

INTERNATIONAL RESTAURANT NETWORK

AS AT 31 MARCH 2023

JAPAN



3

MAINLAND CHINA



20

HONG KONG



182

SINGAPORE



10

TOTAL
215

OUR VALUES

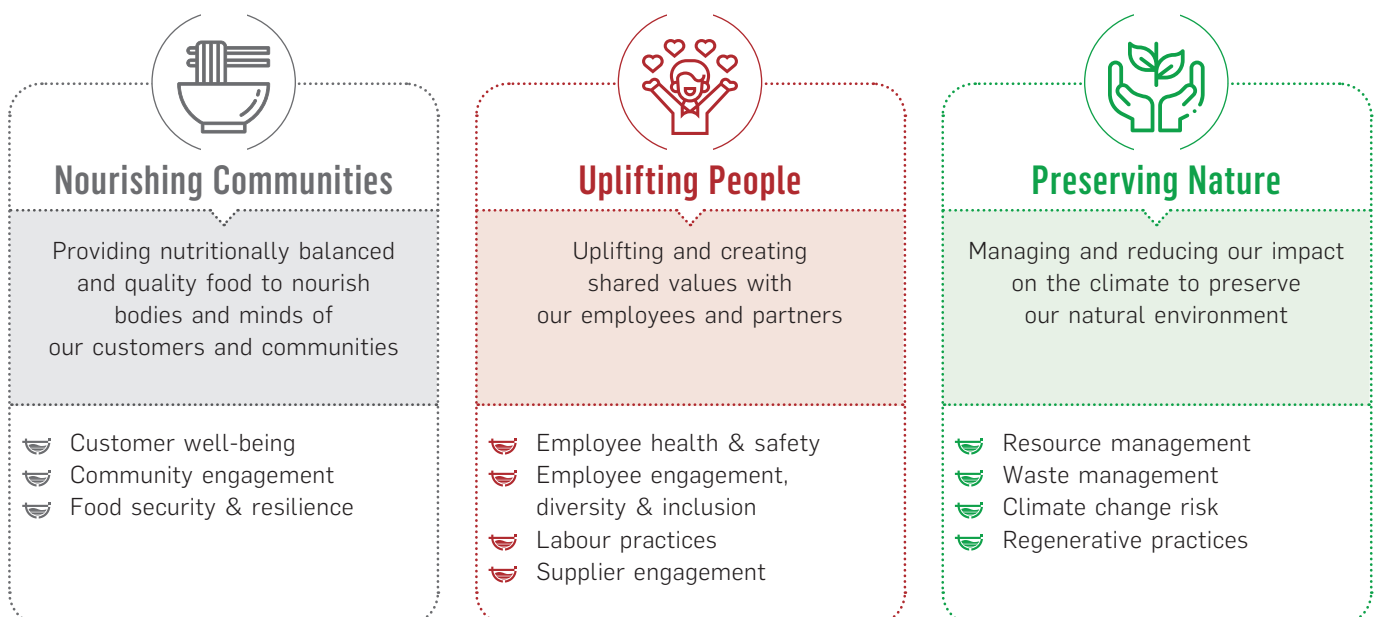


OUR ESG CORE PILLARS

In pursuit of a sustainable future, we aim for continuous improvement by following our tailored Environmental, Social and Governance (“ESG”) Strategy Framework which was established in the financial year ended 31 March 2022 (“FY2022”). The framework incorporates considerations and management on the environmental and social impacts induced during our operations while ensuring that our product quality remains uncompromised.

Our framework focuses on three core pillars that align with our business, mission, and values, namely Nourishing Communities, Uplifting People, and Preserving Nature. For each pillar, we have identified specific focus areas, objectives, action plans and targets to guide our efforts and measure our progress.

ESG STRATEGY FRAMEWORK



TAM JAI GOODNESS TRUST



Funded by TJI, the Tam Jai Goodness Trust (the "Trust") was established in 2021 to further promote sustainability and enhance the well-being of our customers, employees, and partners under the three ESG core pillars mentioned earlier.

Through financial assistance and sponsorships, the Trust is dedicated to enriching the minds and souls of the general public by promoting healthy and socially sustainable practices. Aiming to make the Trust the leader in the F&B industry and one of the most impactful trust funds, we spare no efforts in empowering people, creating shared value and building a better future for everyone.

Since its establishment, the Trust has supported various projects, including the Tam Jai International Education Support Scheme, which provides scholarships to eligible employees' children to complete their local undergraduate studies.

TJI'S MILESTONE

The first TamJai restaurant was opened in 1996 by the founding shareholders of TamJai. Since then, the TamJai brand has rapidly gained popularity among the public of Hong Kong, which has promoted the expansion of our restaurants. In 2008, the founding shareholders of SamGor opened the first SamGor restaurant, which has also become popular among customers for its affordability and quality.

In January 2018, Toridoll Holding Limited ("Toridoll HK"), a direct wholly owned subsidiary of Toridoll Holdings Corporation, acquired and corporatised both brands. This acquisition led to the integration of TamJai and SamGor, which facilitated our fast expansion and unlocked our immense potential to enter the international F&B market.



MESSAGE FROM THE BOARD

Mr. Lau Tat Man

Chairman, Executive Director
and Chief Executive Officer



Dear TJI partners, customers and stakeholders,

We are pleased to present our second standalone annual ESG Report, which outlines our environmental impact, corporate social responsibility and sustainability commitments for the year from 1 April 2022 to 31 March 2023 (“FY2023”, or “the year under review”) in this report.

Looking back, the year under review was largely defined by the lingering impact of the COVID-19 pandemic (the “pandemic”) and global economic challenges. Despite these challenges, we remained focused on decarbonising our operations and preparing for the transition to a low-carbon business, while also supporting our customers and communities. With our ESG Strategy Framework established in FY2022, we continued to work closely with our partners and other stakeholders to make a sustainable future a reality.

OUR COMMITMENTS

We take pride in the significant progress we have made throughout the year under our ESG Strategy Framework. With sustainability remaining at the core of our business, we are committed to embedding it across our value chain through various means. These include advancing our ethical sourcing policy, exploring eco-friendly utensils, implementing waste reduction measures, offering plant-based and sustainable food options for customers, and promoting well-being for our staff members.

To reinforce our commitment to sustainability, in FY2023 we have expanded our list of ESG initiatives under the three core pillars of our ESG Strategy Framework. Each pillar includes four initiatives, each with its own objectives, 5-year targets, and 10-year targets. These initiatives serve as the

primary focus areas under each pillar, demonstrating our efforts to improve our sustainability performance. For more details on each initiative, please refer to the following chapters.

With climate change issues gaining increasing attention, we are determined to build a climate-resilient business. We have engaged a third-party consultant for a 12-month climate awareness and capacity-building program. Through discussions with the external consultant, we aim to develop more comprehensive climate strategies that align with our core ESG Strategy Framework and associated targets. We will also continue to review our ESG strategies to minimise our environmental impacts on operations and the supply chain.

Our commitment to sustainability is not only about doing the right thing but also about creating long-term value for our stakeholders. As such, we believe that achieving sustainability requires collaboration with all stakeholders. We are committed to working together and are confident that we can achieve our goals to create a better future for all.

OUR ACHIEVEMENTS

NOURISHING COMMUNITIES

As a member of the F&B industry, food quality is of utmost importance to us. We remain committed to ensuring the quality and safety of the food we provide, and we are pleased to report that there were no product recalls in FY2023. In addition, we conducted approximately 200 hygiene audits at our restaurants with external accreditors and achieved a passing rate of 98%.

MESSAGE FROM THE BOARD

We are also excited to announce the release of our first “Go Green” menu as part of our commitment to promoting sustainable lifestyles with healthier options. The menu features new food choices such as vegetable-based options, vegan minced pork sauce and vegan dumplings, available at both TamJai and SamGor restaurants. Our “Go Green” initiative demonstrates our efforts to promote our customers’ well-being while also caring for the environment.

Upholding our principle of “Taken from the Community, Giving Back to the Community,” we remain committed to investing in the communities in which we operate by organising and participating in various community events. We are proud to have released our first-ever charitable non-fungible token (“NFT”) as a remarkable milestone in our entry into the metaverse under the Web 3.0 trend and to have donated over 4,000 bowls of mixian to the underprivileged.

UPLIFTING PEOPLE

At TJI, the health and safety of our employees has always been our top priority. We continuously review and revise our policies and procedures to provide a safe working environment and support our employees when needed. We are pleased to report that in FY2023, the work-related accident rate decreased, which is a testament to our ongoing commitment to building and maintaining a safe workplace.

To ensure that we can provide our customers with quality products in a timely and cost-effective manner, we have expanded our supply chain this year to include over 880 suppliers. We have also intensified our efforts to develop ethical sourcing solutions and identified 13 key ethical sourcing principles through a gap study to create our Supplier Code of Conduct. In FY2023, we successfully established our first Supplier Code of Conduct Document.

In addition, we held a Sustainability Week to enrich the ESG knowledge of our employees and encourage them to embed sustainability into daily business.

PRESERVING NATURE

We have implemented food waste reduction and recycling initiatives for both TamJai and SamGor brands. We have launched a pilot food waste collection scheme in partnership with LINK (領展) and O·PARK1 to convert food waste to a source of energy. We plan to expand the scheme to more restaurants in the near future. Meanwhile, we are actively developing and implementing strategies to reduce plastic use and waste, in order to achieve our goal of a plastic-free environment. Our team is committed to exploring innovative solutions to ensure that we make progress towards a sustainable and plastic-free future.

Furthermore, we participated in Earth Hour 2023 as a group to support environmental protection. More than 180 restaurants in our global network, our central kitchen in Hong Kong, and the TJI headquarter participated in the event to demonstrate our commitment to energy conservation.

OUR WAY FORWARD

As we move forward, we remain committed to embedding and implementing our ESG Strategy Framework across different areas to further our contribution towards sustainability and align with global initiatives, including the United Nations Sustainable Development Goals (“UNSDGs”). We will focus on reaching the targets we have set for each initiative of the three core pillars and monitoring our progress through regular reporting. We will also continue to organise and participate in actions and events that aligned with our goals to build a sustainable future.

To ensure effective implementation of our initiatives and respond to the increasing interest in the sustainability practices from our stakeholders, we will enhance our stakeholder engagement on our related strategies and communicate more frequently through their designated channels.

We are grateful to our committed staff, shareholders and business partners for their continuing support to our endeavours to transform into a greener and healthier business for long-term success. We believe that achieving sustainability requires collaboration with all stakeholders, and we are confident that we can achieve our goals to create a better future for all.

For and on behalf of the Board of Directors

Mr. Lau Tat Man

Chairman, Executive Director and Chief Executive Officer

Hong Kong, 13 July 2023

OUR PERFORMANCE AT-A-GLANCE

KEY PERFORMANCE IN FY2023



NOURISHING COMMUNITIES



Achieved
HK\$2,594.6 million
total revenue



Released our first
"Go-Green"
menus



Reached
98%
satisfactory rate in
hygiene audits



Recruited
450,000*
unique members
since mobile apps
launched



Total
HK4.638 million
donation in the form of
money and food

*as at 31 March 2023



UPLIFTING PEOPLE



Organised the first
"Sustainability Week"



Delivered
19,107
Training hours
to staff



Controlled
<2%
total staff
accident rate



Collaborated with
888
suppliers



Developed
13
ethical sourcing
principles



PRESERVING NATURE



Reduced
23%*
food waste
disposal



Decreased
12%*
Diesel energy
consumption



More than
180
restaurants
took part in
Earth Hour
2023



Launched
the pilot
**"Food Waste
Collection
Scheme"**



Joined WWF's
**"Sustainable
Seafood
Membership
Programme"**

*Compare with FY2022 intensity (Unit/HK\$ million)

AWARDS AND RECOGNITION

CORPORATE & COMMUNITY:

TAM JAI INTERNATIONAL

- Caring Company 2021–2023
The Hong Kong Council of Social Service
- Happiness at Work Promotion Scheme 2021–2022
Promoting Happiness Index Foundation & The Chinese Manufacturers' Association of Hong Kong
- HKIRA 8th IR Awards 2022–Best IR Company for an IPO
Hong Kong Investor Relations Association
- Hong Kong Business Technology Excellence Awards 2022– NFT(Food & Beverage)
Hong Kong Business
- IFTA FinTech and Innovation Awards 2021/2022 Outstanding Financial Technologists of the Year– Team of the Year (Excellence)
Institute of Financial Technologists of Asia
- NEXXCREATE Digital Entertainment Awards 2022– Top 10 Excellence in Art Tech Business Cases Awards
NEXXCREATE
- The Good MPF Employer Award 2021–2022
Mandatory Provident Fund Schemes Authority

TAMJAI YUNAN MIXIAN

- Caring Company 2014–2023
The Hong Kong Council of Social Service
- Good Employer Charter 2022–2023
The Labour Department
- Manpower Developer Award 2020–2022
Employees Retraining Board
- The Good MPF Employer Award 2020–2022
Mandatory Provident Fund Schemes Authority

TAMJAI SAMGOR MIXIAN

- Caring Company 2015–2023
The Hong Kong Council of Social Service
- FOOD-CO Save & Share Gold Partnership Award 2022
St. James' Settlement
- Food Wise Eateries (Silver) 2022–2023
The Environmental Protection Department
- Hong Kong Star Brand Award Enterprise 2015–2022
Hong Kong Small and Medium Enterprises Association
- The Good MPF Employer Award 2020–2022
Mandatory Provident Fund Schemes Authority

QUALITY / HEALTH / SAFETY:

TAM JAI INTERNATIONAL

- Hazard Analysis and Critical Control Point (HACCP) Management System 2019–2025
Accredited Certification International Limited
- ISO22000:2018 Food Safety Management System Standard 2019–2025
Accredited Certification International Limited

BRAND / CUSTOMER SERVICE:

TAMJAI YUNNAN MIXIAN

- U Favorite Food Awards — My Favourite Congee and Noodles Restaurant 2020–2022
U Magazine

TAMJAI SAMGOR MIXIAN

- 2022 Best Ever Dining Awards Weekly Weekend
- Hong Kong Top Service Brand (Top Mark) 2019–2023
Hong Kong Brand Development Council
- Smiling Employer 5 years + Award 2021–2023
Mystery Shopper Service Association
- Smiling Enterprise 5 years + Award 2021–2023
Mystery Shopper Service Association
- Smiling Staff Award 2021–2023
Mystery Shopper Service Association
- Smiling Supervisor Award 2021–2023
Mystery Shopper Service Association
- U Favorite Food Awards — My Favourite Congee and Noodles Restaurant 2011–2022
U Magazine

PR / MARKETING:

TAM JAI INTERNATIONAL

- Asia's Best E-Tailing Awards 2022 — Best of The Best — Top 5
The Best Practice of eCommerce Alliance
- Interactive Advertising Bureau Hong Kong Digital Awards 2022 — Best use of Content Innovation (Bronze)
IAB Hong Kong
- Marketing Excellence Awards 2022 — Excellence in Public Relations (Silver)
Marketing-Interactive



TAMJAI YUNAN MIXIAN

- Marketing Excellence Awards 2022 — Marketing of the Year
Marketing-Interactive
- Markies Awards 2022 — Best Idea Design (Gold)
Marketing-Interactive
- Markies Awards 2022 — Best Idea Partnership/Sponsorship (Gold)
Marketing-Interactive
- PR Awards 2022 — Best of Show — Brand
Marketing-Interactive
- PR Awards 2022 — Best Influencers Strategy (Gold)
Marketing-Interactive

TAMJAI SAMGOR MIXIAN

- 2022 IABHK Digital Awards — Best Use of Video (Gold)
IAB Hong Kong
- Marketing Excellence Awards 2022 — Excellence in Public Relations (Gold)
Marketing-Interactive
- Marketing Excellence Awards 2022 — Excellence in Branded Content (Silver)
Marketing-Interactive
- MARKies Awards 2022 — Best Idea — Public Relations (Gold)
Marketing-Interactive
- PR Awards 2022 — Best Viral Campaign (Silver)
Marketing-Interactive



OUR APPROACH TO SUSTAINABILITY

SUSTAINABILITY STRATEGY

The ESG Strategy Framework clearly maps out the Group's approach to continue to enhance its sustainability performance. Under the comprehensive framework, the Group has formulated specific action plans in order to contribute to the focus areas in each pillar continuously.



NOURISHING COMMUNITIES

To provide nutritionally balanced food that nourishes the bodies and minds of our customers and communities, the Group strictly monitors its procurement process to source quality ingredients. Regular quality inspections are conducted on incoming goods before transporting the ingredients to the restaurants. In addition, the Group conducts ongoing assessments of the environmental and socio-economic impacts of its operations, including their effects on local businesses and communities. For more details, please refer to the chapter Nourishing Communities.



UPLIFTING PEOPLE

Uplifting and creating shared values with our employees and partners is one of the Group's commitments. As such, we strive to maintain a safe, healthy, and inclusive work environment that is free from injuries, fatalities, and discrimination. Additionally, we have zero tolerance for child or forced labour, and continually optimise our labour practices.

Besides, we perform constant assessments and audits on our suppliers to facilitate better supply chain management. Recognising the importance of managing environmental and social risks arising from the supply chain, we are developing specific Code of Conduct for our suppliers. For more information on our practices, please refer to the chapter Uplifting People.





PRESERVING NATURE

Preserving the natural environment has always been the Group's top priority. We are committed to managing and reducing our environmental impacts, and will continue to strengthen our internal policies and management approach to enhance resources efficiency, particularly in areas such as energy consumption and plastic usage. We are also aware of the environmental impacts of solid waste generated during our daily operations and have been enhancing our management of food waste and solid waste generation.

Reckoning the importance of reducing environmental impacts during food sourcing, we prioritises food sources from origins with regenerative practices that promote conservation, rehabilitation, and biodiversity of farmlands. For more details on the Group's operational practices, please refer to the chapter Preserving Nature.



SETTING UP OUR SUSTAINABILITY STRATEGY

Recognising the importance of combating climate change, we developed the ESG Strategy Framework tailored to our operations. Before establishing the three pillars as outlined above, we held regular meetings to assess our current practices and industry megatrends to better understand our performance. Additionally, we considered the needs of our customers and other stakeholders to make our strategy framework more comprehensive and address concerns from both internal and external parties. Most importantly, we held relevant workshops for senior management to involve them in the progress of setting up our sustainability strategy.

In FY2023, we developed an action plan to address relevant ESG issues and established procedures to measure and control the Group's performance and progress with our enhanced governance structure. For more information, please refer to the section **Sustainability Governance** in the **Governance** chapter.

OUR APPROACH TO SUSTAINABILITY

ALIGNMENT WITH THE UNSDGs

In pursuance of a sustainable future for all and stay aligned with the global development trend, we have engaged our stakeholders to express their concerns and opinions in FY2023. Four out of 17 the UNSDGs, namely Goal 2: Zero Hunger, Goal 3: Good Health and Well-being, Goal 4: Quality Education and Goal 12: Responsible Consumption and Production, have continued to be identified as the most relevant goals to our strategies. We have been contributing to these UNSDGs by various means throughout the years, and we are committed to devoting more of our efforts to increase our involvement in this journey to a better future through continuously enhancing our strategies.



STAKEHOLDER ENGAGEMENT

Maintaining sound and solid relationships with our stakeholders is a core part of our strategies. We recognise the importance of their opinions in facilitating the identification, prevention, and mitigation of potential negative impacts, as well as understanding their expectations for our sustainability performance. As such, we have been engaging with a large variety of stakeholders across our value chain to better anticipate emerging trends and potential opportunities in the development of the green economy.

Ongoing engagement with our stakeholders allows us to continuously improve our operational practices and minimise our negative impacts while meeting our customers' needs. As impacts and expectations evolves over time, we maintain efficient communication channels with our core stakeholders, as outlined below, for ongoing effective dialogues. These enable us to gain a deeper understanding of our stakeholders' views, helping us position ourselves to be resilient in the competitive market and make appropriate decisions in adjusting our business strategies timely.

OUR APPROACH TO SUSTAINABILITY

COMMUNICATION WITH KEY STAKEHOLDERS

Stakeholders	Expectations and Concerns	Communication Channels
 <p>Government and regulatory authorities</p>	<ul style="list-style-type: none"> • Legal and regulatory compliance • Sustainable development • Occupational health and safety 	<ul style="list-style-type: none"> • Supervision on the compliance with local laws and regulations • Routine reports and tax payments
 <p>Shareholders</p>	<ul style="list-style-type: none"> • Return on investments • Corporate governance • Business strategy and development plans 	<ul style="list-style-type: none"> • Corporate website • Regular reports • Announcements • Annual general meetings
 <p>Employees</p>	<ul style="list-style-type: none"> • Employees' remuneration and benefits • Career development • Training opportunities • Occupational health and safety • The Group's sustainability performance 	<ul style="list-style-type: none"> • Bulletin board • Internal emails • Employee hotline • Management videos • Training and workshops • Internal surveys
 <p>Customers</p>	<ul style="list-style-type: none"> • Product and service quality assurance • Customers' rights and satisfaction • Product innovation • Food safety 	<ul style="list-style-type: none"> • Customer satisfaction surveys • Customer membership programs • General customer service communications • Social media platforms
 <p>General public</p>	<ul style="list-style-type: none"> • Involvement in communities • Legal and regulatory compliance • Transparency and reliability • Employment opportunities 	<ul style="list-style-type: none"> • Corporate website • Social media platforms • Mass media • Frontline staff • Direct communication
 <p>Non-governmental organisations (NGOs)</p>	<ul style="list-style-type: none"> • Community participation • Gender equality 	<ul style="list-style-type: none"> • Community activities • Direct communication
 <p>Suppliers</p>	<ul style="list-style-type: none"> • Fair and open procurement • Win-win upstream and downstream cooperation 	<ul style="list-style-type: none"> • Telephone/video conferences, face-to-face meetings and onsite visits • Assessment of suppliers • Tender and regular meetings
 <p>Landlords</p>	<ul style="list-style-type: none"> • Brand image • Business plan and performance 	<ul style="list-style-type: none"> • Corporate website • Mass media • Frontline staff • Direct communication

OUR APPROACH TO SUSTAINABILITY

MATERIALITY ASSESSMENT

In order to effectively identify, assess and prioritise the material ESG issues which are relevant to our business operations, we continued to invite our key stakeholders to participate in an online materiality assessment survey initiated by a third-party consultancy to express their views on a list of ESG issues in FY2023. By taking a stepwise approach, the final results have been driven through the following processes.

Step 1: Stakeholder Identification

Key stakeholder representatives were identified and selected based on the level of effect imposed by our activities and relationships, as well as by their ability to influence our business objectives. In particular, we engaged representatives from both internal and external parties, including staff members, suppliers, landlords, NGOs and customers, etc.

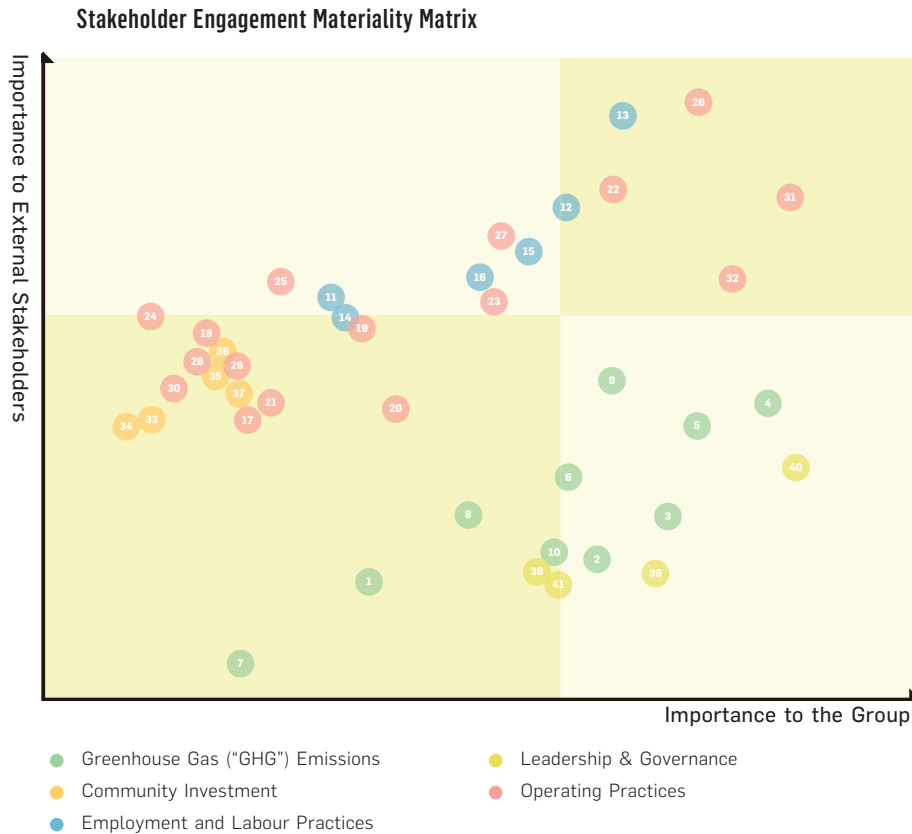
Step 2: Impact Assessment

To identify the level of materiality of each ESG issue on our sustainable development, an impact assessment was undertaken to evaluate the impact of each issue at various stages of our simplified value chain. As a result, the following list of ESG issues has been determined to be having potential impacts to the businesses of the Group.

- | | | | |
|----|--|----|---|
| 1 | Greenhouse Gas ("GHG") Emissions | 23 | Customers Welfare |
| 2 | Air Pollution | 24 | Marketing and Promotion |
| 3 | Energy Management | 25 | Intellectual Property Rights |
| 4 | Water & Wastewater Management | 26 | Product Quality |
| 5 | Solid Waste Stewardship | 27 | Customer Privacy and Data Security |
| 6 | Materials Management | 28 | Labelling Relating to Products/Services |
| 7 | Land Use, Ecosystem and Biodiversity | 29 | Product Design & Lifecycle Management |
| 8 | Climate Change Mitigation & Adaptation | 30 | Access & Affordability |
| 9 | Packaging Material Management | 31 | Business Ethics & Anti-corruption |
| 10 | Renewable and Clean Energy | 32 | Internal Communication & Grievance Mechanism |
| 11 | Diversity & Equal Opportunity | 33 | Community Engagement |
| 12 | Employee Remuneration and Benefits | 34 | Participation in Philanthropy |
| 13 | Occupational Health and Safety | 35 | Cultivation of Local Employment |
| 14 | Employee Development and Training | 36 | Local Environmental Protection |
| 15 | Preventing Child and Forced Labour | 37 | Support of Local Economic Development |
| 16 | Labour Practices | 38 | Business Model Adaptation and Resilience to Environmental, Social, Political and Economic Risks and Opportunities |
| 17 | Green Procurement | 39 | Management of the Legal & Regulatory Environment (regulation-compliance management) |
| 18 | Communication and Engagement with Suppliers | 40 | Critical Incident Risk Responsiveness |
| 19 | Environmental Risk (e.g. pollution) Management of Supply Chain | 41 | Systemic Risk Management (e.g. Financial Crisis) |
| 20 | Social Risk (e.g. human rights or corruption) Management of Supply Chain | | |
| 21 | Supply Chain Materials Sourcing & Efficiency | | |
| 22 | Health and Safety Relating to Products/Services | | |

Step 3: Prioritisation and Materiality Matrix

Stakeholder representatives were invited to rank the ESG issues based on the level of impact to the Group and provide their views on the Group's sustainable development. In FY2023, the materiality assessment methodology was further fine-tuned with weightings being applied to the ratings of the ESG issues identified, based on the preference and concerns of the engaged stakeholders on the E, S and G pillars. The materiality matrix below shows the relative significance of selected ESG topics with respect to the Group's stakeholders and business.



Step 4: Matrix Validation and Sustainability Strategy

According to the matrix above, "Employee Remuneration and Benefits", "Occupational Health and Safety", "Health and Safety Relating to Products/Services", "Product Quality", "Business Ethics and Anti-corruption" and "Internal Communication and Grievance Mechanism" were identified as the material topics of the Group's business operations. The results were delivered to the Board of Directors (the "Board"), who provides guidance on the Group-level sustainability strategies and is responsible for overseeing the Group's ESG issues, for review and discussion on the Group's sustainability development.

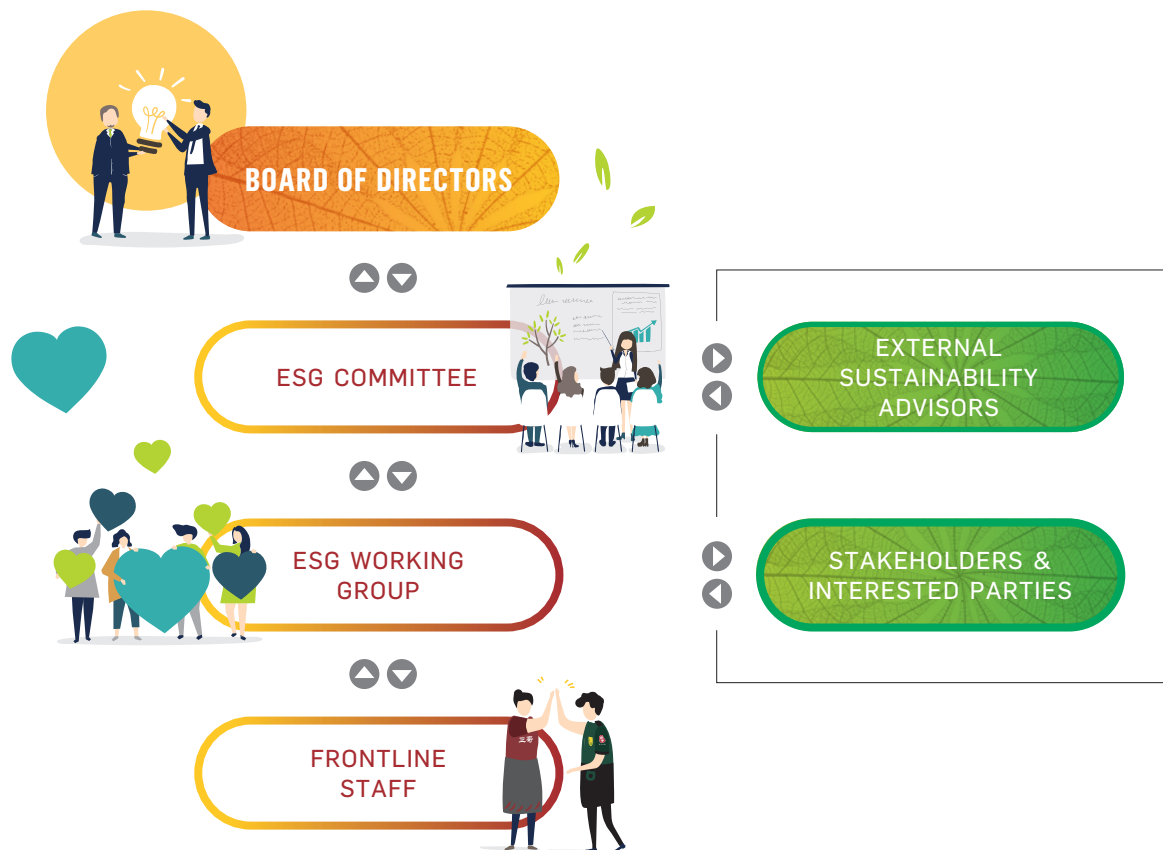
GOVERNANCE

SUSTAINABILITY GOVERNANCE

GOVERNANCE STRUCTURE

A comprehensive and sound governance structure is the foundation of the Group's sustainable operations. To keep up with global trends, we have integrated ESG philosophy into our business development strategies.

To facilitate smooth and effective communication and execution of the Group's ESG strategies, we adopt an interactive management approach that allows the Board to deliver the message of our corporate vision clearly and communicate relevant information throughout the entire organisation.



The Board, as our highest governance body, plays a pivotal role in corporate ESG management by overseeing and assuming ultimate responsibility for ESG-related issues, providing endorsement of the Group's sustainability commitments and monitoring the progress on our ESG-related goals and targets.

The ESG Committee is formed by three board members (the Chief Executive Officer, Chief Financial Officer and Chief Marketing and Digital Officer) and key senior executives. It is responsible for formulating, implementing and supervising the Group's ESG strategies, identifying and assessing material ESG risks and opportunities, as well as establishing short-, mid- and long-term ESG targets.

The ESG Working Group consists of senior and middle management from cross-functional divisions. It is responsible for executing action plans under the instruction of the ESG Committee, as well as tracking and reporting on the ESG performance against well-defined ESG metrics.

ADDRESSING ESG-RELATED ISSUES

Under the Environmental, Social and Governance pillars, the Board is focusing on the following issues:



Environmental

- Climate change
- Waste management
- Energy management
- Water management



Social

- Community/philanthropic efforts
- Product quality and safety
- Employee programs



Governance

- Business ethics
- Risk management
- Supply chain management

Currently, the Group's ESG Framework as mentioned above includes a series of focus areas and action plans with relevant objectives and targets to improve its performance. In the long term, the Board has the following plans to address the above issues:

- Embed and implement the ESG Strategy
- Increase stakeholder engagement on ESG Strategy
- Communicate our efforts to stakeholders via different channels
- Look into specific targets and KPIs of the UNSDGs to contribute to the selected goals
- Engage a third-party consultant to provide a 12-month climate awareness and capacity-building program and conduct climate risk assessment to identify risks and opportunities

In addition, the Board has formulated a series of procedures to measure and control the Group's sustainability performance and progress:



RISK MANAGEMENT

The Group's enterprise risk management framework is overseen by the Board. The framework incorporates ESG-related risks, such as food safety and operation continuity, which enables the Group to continuously identify, assess, prioritise, manage and monitor the risks it faces.

Through regular meetings with the ESG Committee and Company Secretary, the Board can obtain corporate ESG information and disclosures of Key Performance Indicators ("KPIs") in the Group's ESG Report, while also reviewing key trends around the world and best practices within the industry. The Board reviews the proposals by the ESG Committee at a more holistic level, considering impact assessments, industry benchmarks and resource availability.

In addition, these meetings serve as a platform for the Board to engage ESG professionals to provide performance data summaries, technical and/or expert services and analysis, including ESG benchmarking, climate change scenario analysis, training and reporting, etc. These ESG-related information ensures that the Group's ESG strategies are closely aligned with its corporate purposes and business development, so as to minimise ESG-related risks in its value chain.

Throughout the year, the ESG Committee and ESG Working Group held monthly and bi-monthly meetings, respectively. These meetings served as a platform for members to receive updates on ESG-related information, discuss ESG-related matters, and assess, prioritise and manage material sustainability issues.

GOVERNANCE

ANTI-CORRUPTION AND GRIEVANCE MECHANISMS

The Group has zero tolerance for misconduct and unethical business behaviours. Therefore, the Anti-Bribery and Corruption Policy (the "Policy") and Code of Ethics (the "Code") have been formulated with reference to the requirements of the Prevention of Bribery Ordinance (POBO) and the Independent Commission Against Corruption (ICAC). The policies clearly state the requirements for accepting advantages and conflict of interests. The Human Resources Department is responsible for implementing and monitoring the Policy and the Code, and the Board reviews them on a regular basis. To communicate the details of the Policy and the Code to all staff members, the procedures outlined in the policies are incorporated into the induction program for new staff, while current staff will receive updates via email.

Furthermore, the Group's Whistleblowing Policy clearly outlines guidelines and procedures for reporting misconduct or malpractice. Employees or business partners can report confidentially through a designated email address or the D-Quest hotline dedicated to whistleblowing, without the fear of reprisals or unfair treatment. The Human Resources Department supervises the compliance of the Whistleblowing Policy and other regulatory requirements on anti-bribery and corruption. Failure to comply with the Group's anti-corruption policies or relevant regulatory requirements will result in disciplinary actions, including termination of employment or appointment, and will be reported to the law enforcement authorities where appropriate.

Additionally, the responsible department of each business unit provides regular anti-bribery training to employees as stated in the Group's internal policy. In FY2023, a total of 17 trainings were organised for 432 general employees and 94 management of the Group. Other than formal trainings, anti-bribery policies and practices, as well as integrity requirements, should be delivered to employees from time to time.

Maintaining business ethnicity also applies to our suppliers. Our Supplier Code of Conduct clearly sets out the ethical sourcing principles during the procurement process, in which anti-bribery and fair competition are crucial for the Group to uphold its commitment to conducting business legally and ethically. The Group considers the above criteria as one of the pre-requisites in selecting its suppliers, thus strictly prohibits its suppliers from engaging in any form of public sector or commercial bribery.

In FY2023, no legal cases were concluded against the Group or its employees regarding corrupt practices. We strictly abide by the local laws and regulations relating to bribery, extortion, fraud and money laundering that have a significant impact on the Group, regardless of the locations where we operate. For more information on the applicable laws and regulations, please refer to **Appendix II**.

CUSTOMER PRIVACY AND DATA SECURITY

We have always valued data privacy and understand how important it is for us to manage and protect any personal or sensitive information about our customers, employees and business partners. As such, the Group established its Personal Data Protection Policy with reference to the "6 Data Protection Principles" published by the Privacy Commissioner for Personal Data. A Data Protection Officer is appointed in each business unit to oversee compliance with internal policies and relevant laws. The Group has well-developed procedures and guidelines covering the entire life cycle of personal data management, including collection, retention, usage and security of personal data. For instance, the Group has implemented the following internal policies to ensure customers' privacy:

- Outsiders are prohibited from browsing and checking files related to transaction records or personal data
- Customer data is only used for the purpose for which it was collected and to inform customers how it will be used
- Only authorised personnel can access sensitive information
- The unauthorised provision of customer data to third parties is prohibited
- Relevant internal trainings and confidentiality agreements are provided to staff members
- Restrictions are set by the IT Department to prevent unauthorised use, export or copying of customer data

Before marketing events that involve the collection of personal information, the Data Protection Officer is requested to fill out the Privacy Impact Assessment Questionnaire and submit it to the Legal Department for review. The Legal Department then provides comments and feedbacks to ensure that the Marketing Department follows a suitable approach to safeguard customers' personal data for different types of events. Moreover, Periodic Risk Assessment and Privacy Impact Assessment are performed to ensure that the Group's privacy policies and practices comply with the applicable laws and regulations.

In FY2023, there were no incidents related to personal data leakage in the Group, and no complaints on privacy matters were received.

INTELLECTUAL PROPERTY RIGHTS

The Group has established its Intellectual Property and Rights Management Policy, which clearly describes guidelines for protecting and managing its intellectual property and external use by third parties. The Group has adopted the following measures to further protect its intellectual property rights:

- Applying for registration of any new trademarks, labels, or product designs where appropriate under the applicable laws
- Hiring legal advisors to provide legal advice for the protection of intellectual property rights
- Scrutinising and monitoring our materials internally to minimise the risk of intellectual property rights infringement
- Requiring employees to keep confidential business secrets and other proprietary intellectual property rights
- Requiring employees and partners to sign Non-Disclosure Agreements to safeguard the Group's trade secrets

The Group takes protection of its intellectual property rights seriously. During the year under review, it had obtained and/or maintained trademarks registrations in 16 jurisdictions all over the world, including Hong Kong, Mainland China, Singapore, Japan and Australia.



GOVERNANCE

BUSINESS CONTINUITY

To minimise adverse impact to the Group's operations, it has established an operational Business Continuity and Disaster Recover Plan (the "BC&DR Plan"). In case of a disaster, such as natural disaster, man-made disaster, utility failures or intentional sabotage, the BC&DR Plan ensures the Group can respond proactively, recover critical operational processes within a predetermined timeframe and minimise the disruption to critical business functions.

The Business Continuity Management Policy aims to determine roles and responsibilities in the business continuity management process and provide guidance in designing and implementing business continuity management procedures, communication protocols in the event of a disaster, and maintenance of the BC&DR Plan. Throughout the business continuity management process, the Crisis Management Team ("CMT") plays a vital role and is responsible for the following actions.

- Examining and determining the severity of the damage to the Company's critical business functions/processes and system services in the event of a disaster
- Assessing and deciding whether the BC&DR Plan is activated
- Communicating and coordinating with relevant internal and external parties during the implementation of the BC&DR Plan
- Directing and managing the business recovery and resumption process
- Issuing public announcements when necessary



NOURISHING COMMUNITIES

CUSTOMER WELL-BEING

FOOD SELECTION

To encourage our customers to switch to a healthier and low carbon diet, we have released a plant-based "Go-Green" menu with various options for two of our brands in FY2023. The menu includes vegetable base (菜底), vegan minced pork sauce (素炸醬) and vegan dumplings (素餃子). As one of our ESG commitments to lower carbon-emission with more green food options, we aim to create one plant-based menu item or offer one healthier choice menu item to our customers each year, along with whole year-round discounted offers on "Go-Green" food choices.



Furthermore, to demonstrate our commitment to promoting green and healthy food selections, we strongly support the Eat Smart Scheme launched by the Department of Health and aim to achieve at least a two-star rating by 2023. As such, we have taken a step forward to enhance our initiative, "Plant-based and Healthier Offerings", to specifically track our progress in providing green and nutritious toppings/ingredients to our customers. We aim to offer more plant-based items to increase the ratio of plant-based protein to non-plant-based protein in the menu, thus reducing our CO₂ emissions in the long run.



PLANT-BASED AND HEALTHIER OFFERINGS

Objectives

Promote healthier eating habits through more plant-based offerings; healthier menu design, promotional offers on healthier choices and customer education

NOURISHING COMMUNITIES

RECALL PROCEDURES

The Group's Corporate Quality Assurance ("Corporate QA") Policy has standardised a set of food withdrawal/recall procedures that will be implemented by the central kitchens and restaurants. It is clearly stated that the procedures will only be executed when mandated by the government, recommended by the supplier or mandated by the Corporate QA. When the procedures need to be triggered, the corresponding business units must contact the QA Director immediately. Any food withdrawals/recalls mandated by the Corporate QA must be completed within two hours.

In FY2023, the Group did not have any products subject to recall, but 36 products were withdrawn due to food safety and quality concerns.

CUSTOMER COMPLAINTS AND HANDLING

The Group's Corporate Quality Assurance Policy clearly states standardised procedures for properly handling of customer complaints. We highly value our customers' opinions, therefore all operating units are required to promptly and professionally document and address all complaints. To facilitate further improvement, respective units including the central kitchens and restaurants should submit a summary of customer complaints to the Head of the operating unit and QA Director at predefined intervals. The summary should include details such as the nature of the complaint, the associated product, the date of receipt, investigation results and improvement actions taken. The Customer Service Department has formulated a series of detailed processing procedures with incident-level categorisation to standardise the workflow of handling complaints and reported incidents.

COMPLAINT HANDLING PROCEDURES

For restaurants in Hong Kong:

- Categorise the incident reported and level (in Red, Amber or Green) and carry out responsive actions accordingly
- Update the summary of customer complaints
- Contact the customer or follow-up/investigate with the responsible department(s) within two to three working days

For restaurants in Japan:

- Product-related complaints: Redo the food ordered or provide a full refund to the customer
- Service-related complaints: Apologise immediately at stores or through email/phone call

In FY2023, we recorded 2,189 complaints, of which 393 of them were related to food safety and quality, and the rest were mainly related to the mis-ordered or missed toppings. All complaints were handled properly according to our standard procedures.

FOOD SAFETY AND RESILIENCE

FOOD QUALITY AND SAFETY

We are proud of the "Tam Jai Taste" deeply rooted in the Hong Kong community and strive to bring them along with our unique brand of food culture across the world for people to experience our local flavours. To ensure all our customers can enjoy delicious mixian anywhere, anytime, the Group established a Quality Assurance ("QA") Department that aims to build and continuously enhance the QA system at different operation levels. Guardians and QA gate processes have been set up to allow us to consistently deliver quality food products and dining experiences to our customers while upholding the "From Farm to Chopsticks" approach. Our "From Farm to Chopsticks" end-to-end process approach is related to our food safety realisation covering buying safe (Purchasing Department); making safe (both central kitchens and restaurant kitchens) and selling safe (catering outlets) along our value chain.

The Group's central kitchens adopt the Hazard Analysis and Critical Control Points ("HACCP") system, which assists in identifying, evaluating and controlling hazards that are significant for food safety, as well as following Standard Operation Procedure ("SOP") to ensure product standard and quality. In FY2023, the Group completed 67 onsite audits to ensure that it meets international Good Manufacturing Practices ("GMP") and/or ISO 22000:2018 Food Safety Management Systems requirements.

FOOD QUALITY AND SAFETY CHECKS PERFORMED IN FY2023

- 152 purchased food items were sampled from catering outlets or central kitchens and tested by either an external accredited laboratory or internal laboratory
- 900~1,000 finished product samples from central kitchens were tested to ensure the meeting of microbiological and hygiene standards
- Over 1,300 store audits were conducted by our in-house QA staff
- 190 hygiene audits have been conducted by external accreditors, SGS and Interek, with a satisfactory rate at 98%

To further devote ourselves towards maintaining food quality and safety for our customers, we have introduced two initiatives, namely "Food Safety and Hygiene" and "Responsible Sourcing". Through these initiatives, we aim to build up a customer-recognised and integrated food safety management system in long-term, while increasing the proportion of ingredients (including seafood, eggs, palm oil and soy) sourced from sustainable sources.



FOOD SAFETY AND HYGIENE

Objectives

- Enhance customers' experience on safety and hygiene through communication
- Food safety and quality as supply chain fundamentals



RESPONSIBLE SOURCING

Objectives

- Tracing supply chain and suppliers to increase the percentage of food supply from sustainable sources, to promote land welfare, animal welfare and sustainable marine life
- Develop Suppliers Principles to promote:
 1. Ethical sourcing and human rights;
 2. Green procurement principles

In addition, TJI aims to increase the development of sustainable seafood menus for its two business units and has signed up for the Sustainable Seafood Membership Program launched by the World Wide Fund for Nature ("WWF") to conserve the marine ecosystem by sourcing seafood in a sustainable way. The menus of TamJai and SamGor were assessed by the WWF, which TamJai's crispy grass carp and shaomai, and SamGor's fish bean curd as sustainable seafood items.

COMMUNITY ENGAGEMENT

At TJI, we are committed to building strong relationships with the communities in which we operate. To facilitate and promote dynamic interactions with our customers, we have developed a "Customer Engagement Program". This program allows customers to understand and get involved with our sustainability practices, maintaining our unique position in the local communities.



CUSTOMER ENGAGEMENT PROGRAM

Objectives

- To introduce, educate and encourage customers to adopt sustainable practices
- Act as a changer in F&B industry for sustainability development
- Build ESG one of the brand values in customers' perception

Through the Customer Engagement Program, we aim to communicate on ESG policies to our customers and encourage them to participate in donations and ESG campaigns. Also, all our offers will be issued through mobile app or digital means. In the near future, we aim to increase the frequency of communications with our customers and the customer participation rate on donations and ESG campaigns, while extending this program to other regions.

MARKETING AND PROMOTION

The Group has established a marketing policy to ensure that all marketing-related information, including prices, product descriptions, photos, copyrights and intellectual property, is accurate and in strict compliance with the relevant laws and regulations. The Marketing Department of both brands are responsible for branding, product launches and promotions, public relations ("PR") and digital marketing, joint brand promotions, restaurant advertising and customer service.

Before each financial year commences, the Marketing Department develops promotional plans, including brand targeting and product releases, for the next financial year. Moreover, in order to ensure the promotion content and practices are in line with the latest information before each promotion event, the Marketing Department will first collect the product information from the Product Development Department and proposals from PR/marketing companies. The Group's Legal team will review the sales and marketing materials in advance to prevent advertising violations.

In FY2023, we complied with relevant laws and regulations that have a significant impact on the Group relating to health and safety, advertising, labelling, and privacy matters relating to products and services provided and methods of redress. Considering our business nature and the principle of materiality, labelling-related issues are not discussed in this ESG Report.

STRATEGIC FOCUS FOR COMMUNITY INVESTMENT

Upholding the spirit of "Taken from the Community, Giving back to the Community", we have actively organised and participated in philanthropic activities and helped those in need throughout the year. In FY2023, we focused on promoting green and healthy lifestyles, financially assisting low-income households, and supporting all-round development of youths through various philanthropic activities. Our activities are mainly categorised into the following three focus areas.



CREATING MEANINGFUL OPPORTUNITIES

- Partnered with People On Board and students from Hong Kong Community College to design boardgames for the two brands to support the development of local young designers
- Collaborated with the Y.Elites Association to organise a student visit and marketing campaign aimed at sharing our experiences with tertiary students continuing our efforts to groom the young generations



HELPING IN TIMES OF NEED

- Placed donation boxes at TamJai and SamGor stores for ORBIS, the United Nations Children's Fund (UNICEF), Lok Sin Tong Benevolent Society Kowloon and St. James' Settlement
- Donated 1,000 bowls of 3-topping mixian to Oxfam as a support to their volunteers and donors
- Sponsored mixian lunch sets to about 100 COVID-19 frontline anti-pandemic personnel and 30 sanitation workers in Mainland China



CARING FOR THE UNDERPRIVILEGED

- Sponsored the Autism Awareness Week organised by Heep Hong Society
- Supported the charity sale of Desktop Calendar in collaboration with Heep Hong Society
- Sponsored 2,500 sets of mixian vouchers to Heep Hong Society
- Participated in Community Chest's Walk for Millions to raise fund for the underprivileged families and children



CASE SHARING

TJI'S FIRST-EVER CHARITABLE NFT-SOUPER HERO



TJI has released its first NFT, Souper Hero, to promote charitable NFTs through collaboration with local illustrators. All net proceeds were donated to support the "Out of the Cube" project of Hong Kong Art Centre, aiming to nurture homegrown artists and support the development of local art scene.

Under the rapid development on Web 3.0, such newly created NFT marks a ground-breaking entry into the metaverse by TJI.

TAMJAI JEH JEH SPEAKS EXHIBITION



TJI organised an 8-day charitable event showcasing two life-size " TamJai Jeh Jeh : TamJai Che Che " (toy car) which it collaborated with local illustrator Plastic Thing and model vehicle manufacturer Majorette.

Besides, TJI also invited 12 illustrators to contribute to the "Drawings of TamJai ese" art series which blended unique elements of TamJai ese into world's famous drawings.

The toy cars and art series calendars were available upon redemption at stores or charity sale at the exhibition, and proceeds will be going to HER Fund and Heep Hong Society.

MIXIAN FOR THE GOOD (「線」有善報) & MIXIAN FOR THE GOOD – ONE STEP FURTHER (「線」有善報 – 行多一步) CAMPAIGNS



Continuing its practice last year, SamGor organised this campaign with FOOD-CO of St. James' Settlement where a bowl of mixian will be donated for every bowl of mixian sold. During the event, dine-in services were suspended (while keeping takeaway and food aggregator services) at specific stores and free meals were provided to the underprivileged people. In FY2023, due to the restrictions brought by the COVID-19 Pandemic, some of the events were replaced by distributing coupons equivalent to a bowl of mixian with 3 toppings, and more than 3,400 people were benefitted from this scheme.

To take one step further on giving back to the communities we operated at, SamGor delivered and served more than 600 bowls of mixian to people in need at a specific charity.



LOOKING AHEAD

Serving the communities has long been our top priority. To enable our customers to pursue a sustainable lifestyle, we will continue to introduce more low-calorie and plant-based food options, as well as progressing towards the 5-year target of our commitment to achieving sustainable food sourcing by reaching 15% of sustainable seafood by 2026.



EMPLOYEE HEALTH AND SAFETY

OCCUPATIONAL HEALTH AND SAFETY

Protecting our employees from occupational risks is of paramount importance to us. Throughout the years, we have developed an efficient occupational health and safety (“OHS”) system, which strict internal policies and procedures are in place for our restaurants and central kitchens to follow to minimise potential health and safety risks in the workplace.



齊心做好職安健



<p>化學品使用</p> <ul style="list-style-type: none"> 工作時應配戴黑色手套、護眼罩和圍裙 儲存化學品地點不可接近高溫或火源 工作時禁止吸煙或飲食 使用前閱讀容器上的標籤 	<p>工作場所</p> <p>主要危害</p> <ul style="list-style-type: none"> 場地整理欠佳引致滑倒及絆倒 抽風排煙系統和爐具保養欠佳所產生的噪音 烹調煮食時的酷熱環境 <p>改善措施</p> <p>1. 場地整理</p> <ul style="list-style-type: none"> 地面保持平坦，如有積水或油漬應即時清理 排水系統必須經常保持暢通 貨物應整齊堆疊存於貨架上，並遠離通道 <p>2. 環境噪音</p> <ul style="list-style-type: none"> 定期檢查及清潔爐具，抽風排煙系統 將噪音較高工序集中和隔離，減少對員工以及整個環境的影響 <p>3. 廚房溫度</p> <ul style="list-style-type: none"> 安排定期檢查通風系統，保持環境舒適 定期清潔抽油煙機或排氣罩，以便將油煙和熱氣排走
<p>安全使用微波爐</p> <ul style="list-style-type: none"> 經常保持微波爐潔淨，並定期進行保養檢查 雞蛋或金屬器皿（如罐頭）不可放入微波爐加熱 	

The Group's Human Resources Department (“GHR”) is responsible for monitoring the implementation of the Occupational Hazard Prevention System and the Health Safety Environmental Training Management System is monitored and executed by the Human Resources Department and Operations Training Department of both business units. To enhance staff's awareness on health and safety risks along with relevant precautionary measures, OHS trainings such as emergency management and fire safety policy are arranged for both new hires and current staff on a regular basis. Records on staff handbook, training attendance and tests will be monitored to ensure the staff is equipped with safety-related knowledge. Meanwhile, posters and signs are posted at prominent places to remind staff on the standard procedures on protecting themselves from injury due to improper practices.

Moreover, the following measures have also been implemented by the Group in FY2023 in strengthening health and safety management:

- Conducting safety inspections
- Counselling for releasing stress
- Provide personal protective equipment (“PPE”)
- Prohibit smoking and drinking liquor in workplace
- Provide health check for employees
- Organise regular meetings, e.g., seminar on reviewing work-related injuries



Work-related injuries review seminar at TJI

In case of any work-related accident happened, the Group's emergency response mechanism requires the person-in-charge of the restaurant to notify his/her direct supervisor immediately and submit a work-related injury report to the Human Resources Department. Besides, according to the Insurance Management Policy, the Group ensures that its employees are insured adequately, irrespective of the length of the employment contract or working hours, full-time or part-time, permanent or temporary employment, work location, occupation or post. In the past three years including the year under review, there were zero work-related fatalities in the Group. The numbers of work-related injuries and related lost days are summarised in the table below.



To maintain a safe working environment for our employees, we will further strengthen our efforts in reinforcing our OHS system. We have developed an initiative "Striving for Safe Workplace" focusing our devotion on building and maintaining an occupational risk-free workplace. By setting up short- and long-term targets, we strive to reduce the number of accidents and the total accidents rates of stores and staff. Moreover, we require our suppliers to ensure their employees' OHS are effectively maintained by adopting a preventive and precautionary approach to manage relevant risks and provide a safe working environment.



STRIVING FOR SAFE WORKPLACE

Objectives

- Be a Preferred Employer to provide a hazard-free workplace for our employees
- Conduct internal and external trainings to enhance safety environment knowledge among store management

During the year under review, we complied with the relevant laws and regulations that have a significant impact on the Group relating to providing a safe working environment and protecting employees from occupational hazards. Please refer to **Appendix II** for more information on the applicable laws and regulations.

* Lost day refers to sick leaves due to all types of work-related injuries during the year under review.

UPLIFTING PEOPLE

EMPLOYEE ENGAGEMENT

TRAINING AND SKILLS DEVELOPMENT

The growth of our employees is viewed as one of our corporate values as it is a driving factor to the success of the group. In order to provide our employees with suitable training to leverage their professionalism and sustain their career pathway within the Group, our management always review the relevant mechanisms and policies to help them fulfil their potential.

To ensure our employees are capable to provide high-standard products and services, we have established local training centres and provided regional training support. During the year under review, we had all restaurants implemented Standard Operation Procedures ("SOP") training system to offer comprehensive training courses to all new hires and current staff. Staff who completed the stations training would be certified by our SOP trainers with the support from the Group Learning and Development and Operations Team. Restaurant managers who are certified as SOP trainers are responsible for providing trainings in different specific areas to meet the Quality, Service and Cleanliness (QSC) measures and daily operations standards with high level of customer satisfaction fulfilled.

Meanwhile, the Group has launched a series of standardised training courses for all new staff, to ensure they can receive business knowledge and operating practices effectively, regardless of various background and geographical location. Through those courses, new hires are expected to understand the business vision and corporate culture of the Group while strictly abiding by the Group's code of conduct and requirements. In addition, the Group has integrated mobile learning tools and applications into its training policy to keep up with the trend of digital learning platforms.

Since 2020, the "Talent Development Program" and "Operation Excellence SOP Certification Program" have been launched as the standard framework and mechanism for vocational training. Vocational trainings also allow our management staff to access their leadership potential by identifying the strengths and weaknesses of their leadership competency, receiving leadership behavioural feedback from the all-rounded review mechanism, and exploring the growth opportunities by linking their personal development plan with the strategic goals.

Over the years, the Group has been organising various training courses, workshops and seminars for its employees at different levels. Below are the highlights on the trainings provided to its employees during the year under review:

CORPORATE	FRONTLINE
<ul style="list-style-type: none">• Corporate Orientation• Leadership Self-awareness and Learning Journey• International Strategic Management & Business Expansion	<ul style="list-style-type: none">• Train-the-Trainers Workshop• TamJai x SamGor Operations Management Learning Journey Workshop

In FY2023, we have arranged a total of 19,107 hours of trainings to 4,082 of our employees. Details on the number of employees trained and training hours distribution can be found in Tables 5 and 6 of **Appendix I**.

Besides, to enhance the sustainability awareness of our staff, we have launched the first Sustainability Week and maintained ongoing internal communications to cultivate sustainability culture and communicate the group's ESG strategy to our staff, also encourage them to embed sustainability into daily business. In short-term, we would like to educate our employees with relevant knowledge, increase their willingness to participate in ESG events and let internal staff and external stakeholders start to realise the Group plays a key role in promoting sustainable development within the F&B industry. In the long run, we strive to shift from a top-down approach to a bottom-up approach for ESG initiatives to facilitate internal communication, thus increasing our recognition as a driver of sustainable development in the F&B industry.



SUSTAINABILITY WEEK AND INTERNAL COMMS ON TJI'S SUSTAINABILITY INITIATIVES

Objectives

- To strengthen employees' ESG awareness by enriching their knowledge and understanding via internal communications and sustainability week
- To enhance the effectiveness of ESG initiatives by cultivating ESG culture in the workplace through proactive and constant employee engagements
- To demonstrate our ESG commitment and effort to internal and external stakeholders through different communication channels

OUR FIRST "TJI SUSTAINABILITY WEEK"

From 9 to 13 January 2023, we launched a series of activities including O • Park1 visit, well-being workshops and volunteer activities for our first "TJI Sustainability Week", aiming to enhance employees' understanding of ESG and the Group's ESG strategy with its three core pillars of "Nourishing Communities", "Uplifting People" and "Preserving Nature".

A special seed paper printed with the message of "This is a time that requires action!" was given to participants to encourage them to live green.



UPLIFTING PEOPLE

LABOUR PRACTICE

EMPLOYMENT AND LABOUR PRACTICES

The group is committed to creating and building a respectful working environment where everyone receives equal opportunities to realise their full potential and individual growth. As such, our restaurants have implemented the Staff Handbook which clearly states the brand's statement, vision, mission and values. The Staff Handbook also defines the specific requirements for employment practices, including recruitment procedures, promotion, individual privacy, employee benefits, discipline, emergency response and other matters. To ensure compliance with the latest ordinances and regulatory requirements, periodic reviews of existing policies will be taken and determine the needs of incorporating new corporate rules and regulations into the Staff Handbook.

During the year under review, we were not in violation of the relevant laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours and rest periods, equal opportunity, diversity and anti-discrimination that have a significant impact on the Group.

RECRUITMENT AND PROMOTION

The GHR is responsible for screening and assessing the most suitable applicant through a number of tools. The responsible recruiters have to stay alert and be aware of any conflicts of interest during the recruitment process, in order to ensure that the entire recruitment process is performed fairly.

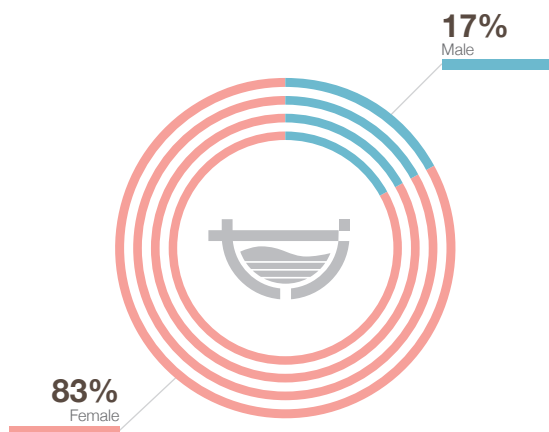
During the year under review, the Group utilises the Internet and recruitment events, such as the Joint-Recruitment Fair organised by Aberdeen Kai-fong Welfare Association (AKA, 香港仔坊會), refers to the market benchmarks and provides fair remuneration and benefits to attract outstanding talents.

Besides, the GHR has formulated internal policies such as the Performance Management Evaluation Policy and Staff Handbook, which regulate the promotion procedures and standards. The Heads of departments monitor subordinates' performance and make appropriate promotion offers based on the principle of fairness. For instance, SamGor's Staff Handbook clearly illustrates the promotion ladder which describes the potential promotion pathway for frontline staff with outstanding performance.

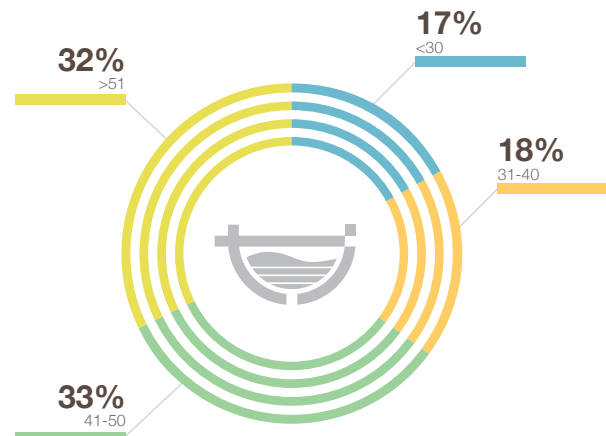


As at 31 March 2022, we had 3,494 staff (2,756 full-time staff and 735 part-time staff) in the Group, with a gender ratio of 17:83 (male to female). More information on the distribution of staff members can be found in Table 3 in Appendix I.

Staff Distribution by Gender in FY2023



Staff Distribution by Age in FY2023



COMPENSATION AND DISMISSAL

The Group's Compensation Management Regulation is clearly described in the Staff Handbook. The GHR regularly reviews the remuneration strategy, including bonuses and allowances, to ensure that the Group's remuneration and welfare policies are updated and remain competitive. Moreover, regular salary reviews are also conducted with reference to employee performance and market trends. Any changes or suggestions on the Group's remuneration and welfare policies must be approved by the GHR before coming into effect.

In terms of dismissal, all termination of employment contracts is based on reasonable and lawful grounds. Relevant internal policies regulating the procedures of dismissal have been established to prevent any kind of unfair or illegitimate dismissal. In FY2023, the overall turnover rate of the Group was 80%. Details on the breakdown of the Group's employee turnover can be found in Table 4 in **Appendix I**.

WORKING HOURS AND REST PERIODS

The working time and attendance requirements are clearly described in the Group's employee management policy. To monitor employees' working hours, an attendance management system has been implemented, and frontline staff are required to attend to work according to the schedule arranged by the corresponding restaurant manager. In addition to basic paid annual leave and statutory holidays, employees are also entitled to additional leave benefits such as sick leave, maternity leave and paternity leave.

EQUAL OPPORTUNITY, DIVERSITY AND ANTI-DISCRIMINATION

We are dedicated to maintaining a fair and diverse workplace, thus all of our human resources decisions, including training and promotion opportunities, dismissals and retirement policies, are made based on factors irrespective of the employees' age, gender, nationality, marital status, pregnancy, family status, disability, race, national or ethnic origins, religion, sexual orientation or any other non-job-related elements in all business units of the Group. In the event of discrimination has been identified, employees are encouraged to report to the Human Resources Department or the Equal Opportunity Committee.

OTHER BENEFITS AND WELFARE

Other than creating a comfortable and diversified workplace, staff benefits are also crucial to keeping employees together with the Group. All benefits and welfare have been clearly listed in the Staff Handbook, including Mandatory Provident Fund Scheme, Newcomer Bonus and Introducer Bonus Plan, Employee Healthy Shoe Replacement Program, Festival Special Arrangement and Employee Physical-Mental Health Care Plan. Medical insurance is provided to all corporate and frontline staff.

In addition, to promote unity within the Group and facilitate barrier-free communication among employees from different positions and business units, we have set up a "Carling Hotline" for staff to relieve their stress and organised a series of activities, such as annual dinner, Christmas party, monthly birthday parties, Do-It-Yourself ("DIY") workshops and stress release massages.



DIY workshop at TJI office

UPLIFTING PEOPLE

In October 2022, to celebrate the 1st anniversary of TJI being successfully listed, we organised celebration event for TJI staff to enjoy the happy moments, where gelato cart, snack corners and mini games were arranged. Also, we organised a “One More Dish” (姐姐加餸) campaign for all our frontline staff during 7th-26th October 2022, where roasted meat (燒味) was provided as an additional dish to them during lunch/dinner hours. In addition, the “TJI Soup Day” (譚仔國際靚湯日) is a quarterly event which was held across the Group’s operations in Hong Kong during the year under review. All staff were gifted with a bowl of hot soup to appreciate their hard work throughout the period.

Besides, the Group has always been supportive for fair education. The Group has established the “TJI Education Support Scheme for Employees’ Children” (the “Scheme”) for children of the employees who have worked at TJI for 3 years or more. Successful applicants of the Scheme will receive a subsidy on 80% of their tuition fee per academic year, with a maximum amount of HK\$50,000. In FY2023, a total of approximately HK\$1.2 million was granted to children of 35 employees. With over HK\$4 million of scholarships has been awarded since 2015, the Group extends the scope of the Scheme to group level, to benefit more employees and their family in the future.



Scholarship Awarding Ceremony

LABOUR RIGHTS

The Group has zero tolerance towards illegal employment of child labour, underage workers and forced labour. As such, the GHR has formulated internal policies in standardising the recruitment and employment procedures. The policies clearly list out the staged process from recruitment to entry in order to prevent any illegal behaviour.

The Human Resources Department is responsible for ensuring the collection and validity of the personal information provided by the applicants, as they are required to provide their proof of identify thus eligibility to be hired. The Human Resources Department also takes up the responsibility to review and keep corporate policies and practices comply with the relevant laws and regulations, so as to eliminate any risks of violation. In case where incompliance is identified, the corresponding employment contract will be immediately terminated.

In FY2023, we abided by the laws and regulations relating to the prevention of child and forced labour that have a significant impact on the Group. Details on the applicable laws and regulations can be found in **Appendix II**.

SUPPLIER ENGAGEMENT

OUR SUPPLIERS

Effective management of suppliers is crucial to our business success and sustainability agenda. We are highly concerned about the source of our food, the ingredients that were used and the production methods. As such, having a tight grip on our supply chain management — from raw material sourcing to manufacturing, quality assurance, regulatory compliance and distribution, is of great importance to us.

To provide our customers with quality products on a timely and cost-effective basis, we have maintained an extensive network of suppliers and distributors. In FY2023, we had stable collaborations with a total of 888 suppliers, of which all of them have been implemented with the Group's supplier engagement and management policies.



SUPPLIER ENGAGEMENT

The Corporate Procurement Policies and Procedures has specifically standardised the entire process of supplier engagement, which pre-qualification assessments shall be performed for potential vendors based on the assessment criteria and the evaluation methodology approved by the Head of Purchasing or Head of Procurement. The Purchasing Department is responsible for reviewing and validating the information submitted by the vendors on relevant certifications/licenses and other source documents. After the approval of the Head of Procurement, all vendors who supply goods and services to the Group will be registered as an "approved vendor".

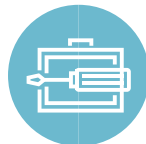
To assess the performance of the vendors, a performance review is conducted annually through the Vendor Management System, in addition to regular onsite inspections which ensure the quality of supplies. The result of the performance evaluation will be circulated for the Head of Purchasing or the Evaluation Panel to review and approve, while the Purchasing Department shall communicate and follow up on any performance issues of the vendors on time and monitor their progress of improvement. If the vendors' performance is unsatisfactory for a certain period of time, actions such as temporary suspension of collaboration or elimination of the "approved vendor" registration will be considered after the endorsement from the Head of Purchasing or Evaluation Panel.

SUPPLY CHAIN RISK MANAGEMENT

During supplier selection and management, the Group considers a number of risks, such as legal entity, third party certification and whether they comply with the local laws and regulations. In response to the identified potential environmental and social risks along its supply chain, the Group has taken the following measures:



Conducting supplier audit



Organising random check for raw materials received



Performing quality assurance check for goods received

In order to identify and mitigate any environmental or social risks along its supply chain, the Group adopts a risk-based approach during the process of conducting due diligence and is planning to extend its coverage towards suppliers monitoring, such as clearly defining the requirements for environmental protection in the commercial agreement, and ensuring suppliers adhere to their corporate ethics and abide by the relevant laws, regulations and standards. To enforce our effort in supply chain management, the Group has also developed an initiative to work on ethical sourcing with its suppliers. In the near future, the Group strives to increase the proportion of total trade items supplied from its sustainable suppliers who adhere to its Green Procurement Principles.



DEVELOP ETHICAL SOURCING PRINCIPLES DOCUMENT

Objectives

- Activate and uplift ethical and mutually beneficial partnerships with suppliers
- Clearly communicate to TJI's suppliers on the Group's corporate values – a right respecting and ethical culture
- Upholding high business ethics, require suppliers abide by the laws; Stressing on human rights, ethical, fair trade and labour rights. Mitigate social risks of the Group's supply chain

Aiming to maintain a transparent and responsible supply chain, we require all our suppliers to sign back and comply with the Supplier Code of Conduct which specifies the importance of business conduct, anti-corruption and regulatory compliance. To ensure that suppliers are performing satisfactorily and reach our standards, we engage closely with our suppliers by email, phone call and instant messaging means throughout the engagement period.

Meanwhile, the Quality Assurance Department is responsible for ensuring products provided by our new suppliers meet the national environmental requirements. If any case of potential risks has been identified, those suppliers will not be qualified as our "approved vendor".



LOOKING AHEAD

The group is dedicated to safeguarding the well-being of our employees. We aim to reduce the number of work-related accident cases by 15% by 2026 as a 5-year target. We will also continue to strengthen the ethical sourcing principles by encouraging suppliers to 100% sign back and commit to the basic level Code of Conduct by 2025.

PRESERVING NATURE

Embracing our responsibility to move society forward and build a sustainable future for all, we are committed to being a good steward of the environment as we work to better understand and reduce the environmental impacts of our value chain, including our production, supply chain, operations and products.

ADDRESSING CLIMATE CHANGE

Realising that climate change can have significant implications to our business, we are dedicated to enhancing our business resilience through kick-starting the establishment of our climate-related issues management system as outlined in the following sections with reference to the Task Force on Climate-related Financial Disclosures ("TCFD") recommendations.

GOVERNANCE

With the overall oversight of the Board, our ESG Committee is responsible for reviewing climate-related issues on a day-to-day basis, as well as setting related goals and metrics to monitor the progress. With the support from operations units, the management is responsible for submitting progress reports to the Board for reviewing performance under each designated KPI.

STRATEGY

As we are at preliminary stage of preparing climate-related disclosure, we underwent basic analysis of climate-related risks and opportunities related to our business during the year under review.

Risks	Potential Impacts	Measures
Physical Risks		
<ul style="list-style-type: none"> Increase frequency of extreme weather events such as typhoons and rainstorm Shift in precipitation and weather patterns Increase in mean temperature and prolonged heatwaves 	<ul style="list-style-type: none"> Temporary suspension of business and closure of restaurants may impact our revenue Shortage of certain food ingredients may cause unstable supply of our products Transportation of supplies during extreme weather events may induce safety risks and increase in transportation costs Additional burden to the ventilation and air-conditioning systems may cause hardware failure, leading to rising costs 	<ul style="list-style-type: none"> We will put climate-related risks into consideration during store selection process. For instance, we will aim for entering well-established shopping malls with good infrastructure for our overseas expansion, such that store locations are less vulnerable for natural disasters or extreme weather events We will set up a sustainability rating platform for supplier selection and procurement to look for local and sustainable food ingredients that are critical for maintaining stable food supply

PRESERVING NATURE

Risks	Potential Impacts	Measures
Transition Risks		
<ul style="list-style-type: none"> Release of higher standard environmental laws and regulations 	<ul style="list-style-type: none"> Regulations on waste charging scheme and disposable plasticware will significantly impact the operating procedures of our restaurants, leading to the potential increase of operating cost and resources required to train frontline staff to avoid violation 	<ul style="list-style-type: none"> We will develop our transition plan to a low-carbon model of operation and business offerings, including: <ul style="list-style-type: none"> Replace plastic packaging with sustainable materials Increase sustainable and green food options Apply energy and water-saving equipment in operations sites Adopt food waste recycling practices gradually
Opportunities		
<ul style="list-style-type: none"> In view of the foreseeable regulatory enhancement and shifts in customer preference, we believe our early implementation of green operations, sustainable sourcing and food menu innovation can strengthen our resilience and increase our competitiveness against other market competitors. 		

In the meantime, we have solicited support from the external consultant to provide insight and guidance to advance our ESG strategy for better alignment with international standards such as TCFD and International Sustainability Standards Board (“ISSB”) Compliance.

RISK MANAGEMENT

We are going to engage a third-party consultant to conduct more standardised Climate Risk Assessment to identify our unique risks and opportunities. In the preliminary preparation stage, we will first undergo a 12-month climate awareness and capacity-building program, which first section has been successfully conducted on 6 February 2023.

METRICS AND TARGETS

Our energy consumption and GHG emissions performance and targets are disclosed in the annual ESG report.

To guide our further actions to tackle climate change by reducing carbon emission, we have launched an initiative which specifies our next-step actions. In short-term, we aim to reduce our average restaurant water consumption and divert at least half of our back-of-house operational waste. In the long run, we strive to reduce our scopes 1 and 2 GHG emissions generated by restaurants and offices, thus incorporate renewable energy sources to our worldwide restaurants by discovering more energy alternatives.



COLLECT AND ANALYSE BASELINE RESOURCES DATA & CONDUCT CLIMATE RISK ASSESSMENT

Objectives

- Identify the impacts posed by material climate-related risks on the business based on the group's business nature and location
- Develop the group's specific metrics and indicators on aspects namely Social Purpose & Impact, Green Infrastructure and Supply Chain, thus set relevant targets

EARTH HOUR PARTICIPATION

As part of our commitment towards a low-carbon future, we spare no effort in participating in meaningful environmental campaigns to raise public awareness on the importance of preserving the nature. For instance, we joined the Earth Hour 2023 held by WWF during the year under review, demonstrating our commitment towards a decarbonised future.

On 25 March 2023, 89 TamJai restaurants in Hong Kong, 20 TamJai restaurants in Mainland China, 71 SamGor restaurants in Hong Kong, 3 SamGor restaurants in Japan, together with the central kitchen and TJI headquarters in Hong Kong participated in the Earth Hour 2023. Through going "lights-off" for an hour, we pledge to change the way we live, thereby creating long-lasting habits that will help us save the precious natural habitats.



PRESERVING NATURE

RESOURCE AND WASTE MANAGEMENT

As “green operation” becomes increasingly important, reducing environmental impact has become a top priority across industries. In the following sections, our efforts to minimise waste, reduce emissions and conserve resources, as well as our plans for continued improvement in these areas are discussed. For more information regarding our environmental performance, please refer to Table 1 and 2 in **Appendix I**.

WASTE MANAGEMENT

As a responsible F&B operator, we recognise the importance of and are committed to managing our waste streams effectively to minimise their impact on the environment. In FY2023, food waste accounted for a significant portion of our total non-hazardous solid waste disposal, while no material amount of hazardous solid waste or wastewater was generated nor recorded during the year under review.

Although our office operations do not generate material amount of waste, we are dedicated to integrating the concept of “circular economy” in day-to-day practices. For instance, we have implemented several initiatives, including setting up bins to collect metal and plastic wastes, collecting used photocopying paper for reuse, and returning used photocopier toner cartridges to the supplier for reuse.

FOOD WASTE

Given our business nature, in FY2023, food waste accounts for more than 50% of our total solid waste disposal. Striving to reduce the total volume of solid waste to landfill and promote recyclability, we piloted food waste recycling programme at restaurants in partnership with our landlords and have been actively exploring the feasibility of the same scheme being launched in private shopping malls.

Source reduction:

We have implemented clear guidelines on food preparation procedures in kitchen for staff so as to reduce food waste. To demonstrate our commitment on saving food, we have joined the “Food Wise Hong Kong” campaign for years, with TamJai being one of the signatories of the Food Wise Charter, while 86 of SamGor being recognised as Silver Class of Food Wise Eateries.

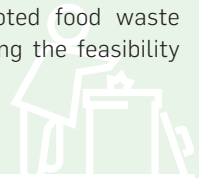
Food donation:

Understanding that surplus food is sometimes unavoidable, we have partnered with Food Angel, a charitable organisation that rescues edible surplus food and transforms it into nutritious meals for those in need. Our central kitchen in Hong Kong donates surplus food to Food Angel every week.

Recycling:

We have educated our staff on the importance of separating solid and food waste, while simplifying waste sorting procedures in-store at the same time by providing separate bags for food waste. To strengthen our waste management strategies, we have also established a working committee focused on food waste, and engaged in discussions with our landlords (e.g. LINK) and O • Park regarding food waste collection and recycling.

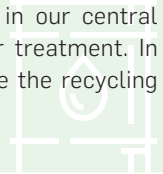
To have a better understanding on the waste stream of our restaurants and central kitchen, we are planning to conduct a waste audit to identify other opportunities for solid waste reduction.



WASTEWATER & WASTE OIL

To ensure the grease in our effluents does not impact the environment, we have installed grease interceptors at our restaurants and central kitchen which will be cleaned once a month by our Maintenance Team. Besides, an environmentally friendly agent — Vzap™, is also used at our central kitchen in Hong Kong to mitigate the pollution impact to the public sewer.

We do not generate a significant amount of waste oil during operations. Nevertheless, the waste oil in our central kitchen is collected and handled by professional third-party waste oil collection companies for further treatment. In FY2023, the intensity waste oil generated decreased by around 23% as compared to previous year, while the recycling rate maintained at 100%.



AIR & GHG EMISSIONS MANAGEMENT

The main source of our air and GHG emissions is the operation and food processing activities carried out in our restaurants and central kitchen. We have implemented measures aimed at reducing our impact on the environment, which are regularly monitored to ensure their effectiveness in mitigating our emissions.

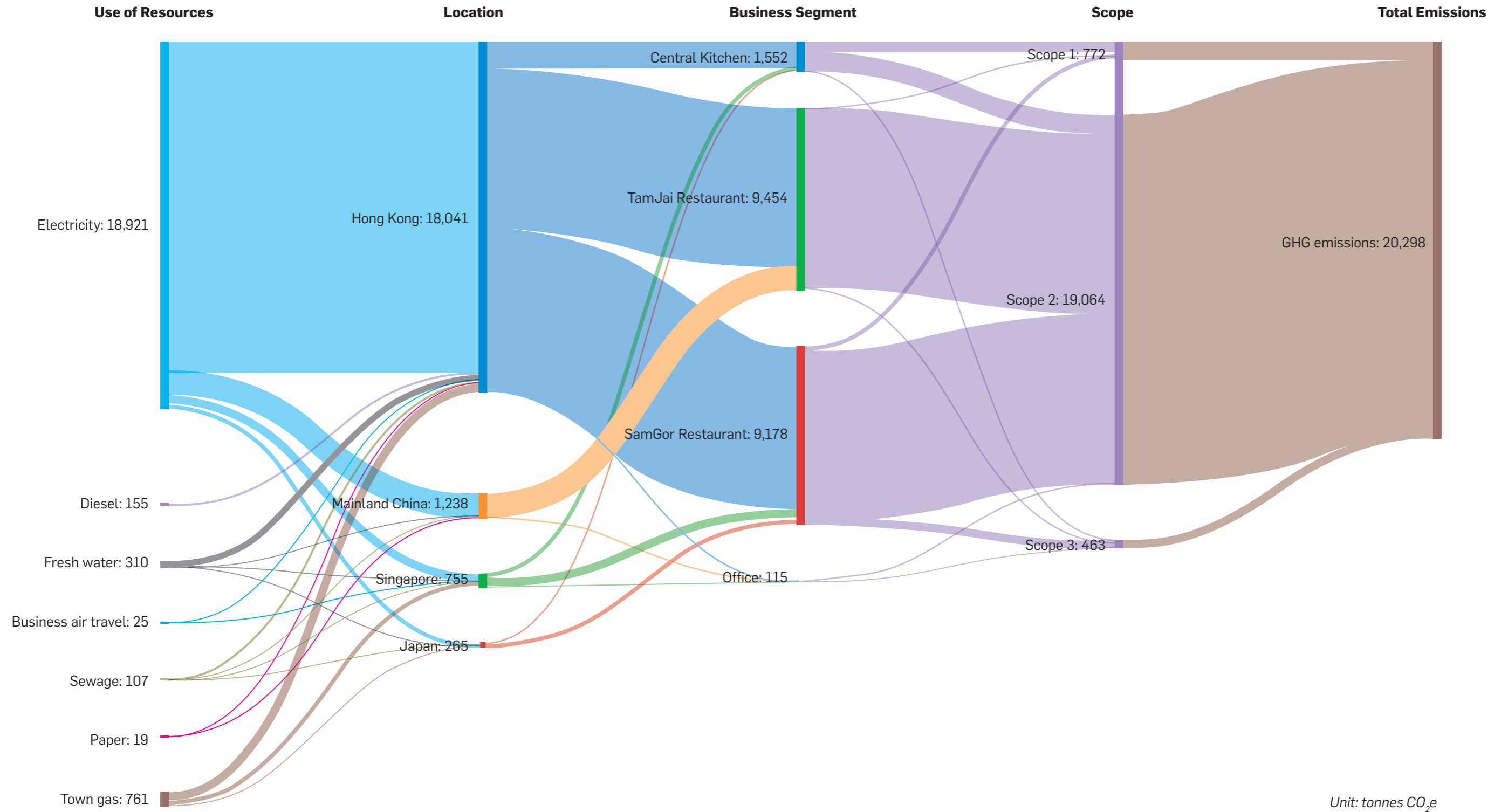
AIR EMISSION

- Installation of exhaust systems and electrostatic precipitators (ESP)
- Filtration efficiency enhancement by installation of hydro-vent hoods
- Adoption of induction cookers
- Usage of eco-friendly refrigerants in all split-type air-conditioning units
- Regular maintenance by qualified Air Conditioning and Mechanical Ventilation (ACMV) contractors



PRESERVING NATURE

Based on our extensive business network across boundaries, we have chosen to use a Sankey diagram to effectively understand and communicate our GHG emissions profile during the year. This visual representation allows us to illustrate the flow of GHG emissions throughout our operations, highlighting areas of high emissions and facilitating the identification of potential opportunities for reduction.

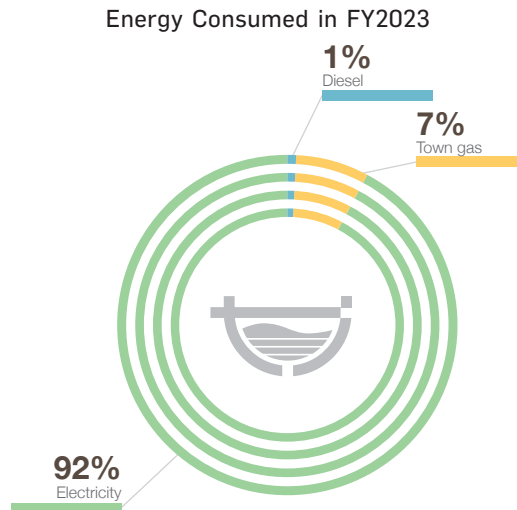


As shown in the diagram above, the electricity consumption of restaurants in Hong Kong contributed the most to our annual GHG emissions. As such, to effectively reduce our emissions, we are committed to focus on monitoring and controlling the electricity usage of our daily operations. Detailed actions in saving electricity and improving energy efficiency, thereby lowering the total GHG emissions, are further introduced in the coming section.

PRESERVING NATURE

ENERGY RESOURCES MANAGEMENT

Realising the high correlation between our energy consumption and our GHG emissions, we are committed to managing our energy consumption efficiency to reduce our carbon footprint. In FY2023, we consumed approximately 47,171 kwh'000 of energy, among which around 92% were electricity and 7% were town gas.



OFFICE

Due to the business nature, our offices only consume electricity for daily operations. In addition to affixing "Energy Saving" signs to remind staff, we also arrange preventive maintenance with monthly filter cleaning at fan coil units so as to ensure optimal efficiency. We have replaced around 3,000 LED lighting during the year, and we are currently reviewing the feasibility of LED lighting replacement in our Hong Kong Office.



RESTAURANTS & KITCHENS

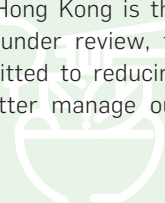
In FY2023, our intensity of electricity consumption increased slightly by around 4%, with the main contributor being the electricity consumed by the restaurant operations which amounted to around 95% of our annual electricity usage.

Our efforts to reduce electricity consumption onsite include the installation of energy-efficient equipment such as dishwashers with higher efficiency, water heaters with heat pumps that facilitate heat exchange and Variable Refrigerant Volume (VRV) air-conditioning systems. Meanwhile, we also have launched a number of eco-effectiveness initiatives so as to promote behavioural changes of our staff.

Dot Dot Program:

SamGor has started to implement an energy-saving program called the "Dot Dot Program" across all its restaurants during the year under review. Aiming to achieving regional lighting according to occupancy rates, this program uses a dot sticker to remind restaurant staff to only turn on the lights that are necessary, instead of having all lights fully on.


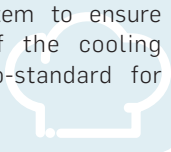

In FY2023, the intensity of diesel consumption dropped by around 12% as compared to that of last year. Since the central kitchen in Hong Kong is the only operating unit that consumed diesel during the year under review, to further control and reduce the use of diesel, we are committed to reducing unnecessary duplication of routes for transportation to better manage our fleet.



WATER MANAGEMENT

In FY2023, our water consumption intensity raised slightly by around 2%, which principally contributed by the operations of our restaurants. We did not face any issue in sourcing water fit for our purpose during the year under review.

Effective water strategies are crucial to responsible and sustainable use of water resource. As such, in addition our general commitment on prioritising water-saving equipment during procurement, we have also implemented different water-saving technologies and practices in our business units.

OFFICE	CENTRAL KITCHEN	RESTAURANTS
<ul style="list-style-type: none"> Promote water conservation awareness through "Save Water" posters Install water savers at all pantries 	<ul style="list-style-type: none"> Routine maintenance on boilers, chiller plants and cooling towers to prevent leakage and ensure efficiency Installation of chemical dosing system at the cooling water circulation system to ensure the quality of the cooling water is up-to-standard for reuse 	<ul style="list-style-type: none"> Install more eco-friendly appliances such as heat pump water heater, foot-step water taps and automatic noodle boiler Perform routine inspections on all faucets to detect and address any leaks 

With the installation of water savers in Hong Kong office pantries completed in March 2023, it is expected that the water consumption of Hong Kong office will be lowered by 20% in the coming year.

PACKAGING MATERIALS MANAGEMENT

Packaging is a vital aspect of our business, especially when it comes to take-out meals and deliveries. Yet, it is also a significant contributor to environmental pollution. In FY2023, we consumed approximately 1,600 tonnes of packaging materials with around 96% of them being plastic-made.

Single-use plastics add burden to our nearly saturated landfill sites and is harmful to wildlife, we are committed to plastic reduction by taking actions regarding take-away packaging.


Since 2020, our restaurants have been replacing the takeaway plastic bags and bowls with new products with TDPA™ and P-Life® additives which allow the used plastics being degraded and biodegraded much more rapidly than conventional plastics. In the meantime, we have also been upgrading our takeaway packaging design with integrated functions to reduce the plastic used. In FY2023, our intensity of plastic-made packaging materials reduced by 5% as compared to that of previous year.

Even though we have adopted paper straws and biodegradable packaging three years ago, virgin plastics remains dominant as the packaging material. Aiming to take a bold step towards plastic-free packaging, we are in the pipeline to replace plastic with eco-friendly material.

CARING FOR THE UNDERPRIVILEGED

After reconsidering the direction of our disposable items, we are currently communicating with our existing and new suppliers to look for alternative materials such as wood, paper and bamboo to replace plastic disposable utensils and takeaway containers. We have already carried out sample testing during the year under review and we strive to begin piloting in two of our selected restaurants in 2023.

With a clear workplan and timetable set, we are going to roll out these packaging to all restaurants later next year. To encourage our customers to join our effort in using less disposables, we will also stop disturbing plastic cutleries and launch campaigns such as "Bring Your Own Bowl".



In FY2023, we complied with relevant environmental laws and regulations regarding air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste during its daily operations. For further details please refer to **Appendix II**.

PRESERVING NATURE

GREENING OUR OPERATIONS

Through regular review and continuous monitoring, we understand and see our operations having the most significant environmental impacts during the food processing and serving stage in our central kitchens and restaurants. While we are committed to improving our overall resource efficiency, we prioritise efforts to control our resources consumption in relation to GHG emissions. As such, in addition to the measures outlined in the previous sections, we have incorporated an eco-friendly mindset and practices into our daily operations as part of our ongoing commitment to environmental stewardship.

GREEN DESIGN AND CONSTRUCTION

With extensive restaurant network across Hong Kong, Mainland China, Singapore, Japan and other potential geographical locations, we actively transform our green concept to reality during restaurant design and building stages by instilling more green elements and installing more water and energy-saving devices. During restaurants renovation, we will prioritise local building materials and use refurbished furniture or fixture to promote the concept of upcycling.

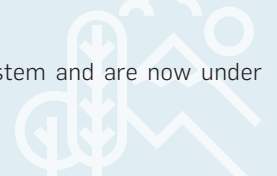


SAVING TREES AND GOING PAPERLESS

Committed to reducing paper consumption in our restaurants, we have adopted digital ordering methods via the use of personal digital assistants (PDA) and the renewed Point of Sales (POS) system to simplify the ordering and billing process. We have also implemented the use of Digital Manager checklist to replace paper forms in our SamGor restaurants.






Meanwhile, we mainly consume paper for administrative purpose in our offices. Upholding our commitment to go paperless, our offices are equipped with photocopiers that have scan function to minimise the need of printing hard copies. In case printing is required, we use paper with Forest Stewardship Council (FSC) Certification for our printing. We also shifted the selection of A4 paper from 80 grams to 75 grams and are now assessing the feasibility to use 70 grams paper. While we promote the reuse of paper and stationery in offices, we understand that there are some confidential documents that cannot be reused. In view of this, we have engaged confidential shredding service providers who recycle the wastepaper into other recycled products.

Taking a step further, we plan to launch the Electronic Form and Document Management System and are now under consultation stage to understand the opinions of different users.








ENVIRONMENTAL TARGET SETTING

Since FY2021, we have set a series of environmental targets to guide our environmental stewardship and track our progress. Upon our rapid growing business and evolution of sustainability commitments, we regularly review our targets and refine them to align with our expanding business scope when the management deems necessary.

Environmental Targets and Actions		
	Targets	Example Actions
 Air Emissions	Taking FY2022 as the baseline year, the Group targets to reduce the intensity of air emissions by 15% by FY2031.	We will regularly maintain our equipment and replace those that are not up to standard.
 GHG Emissions	Taking FY2022 as the baseline year, the Group targets to reduce the intensity of GHG emissions by 25% by FY2031.	We will implement a systematic and monitoring and review procedure to constantly track our emissions.
 Waste Oil	Taking FY2022 as the baseline year, the Group targets to reduce the intensity of the waste oil generated by 50% by FY2031, while maintaining a 100% recycling rate of waste oil in all potential geographical locations where businesses are run by FY2031.	We will persist in our engagement with certified recycling companies to collect and recycle the waste oil produced from our central kitchens.
 Diesel	Taking FY2022 as the baseline year, the Group targets to reduce the intensity of the diesel consumed by 50% by FY2031.	We will keep on exploring the possibility of using vehicles that run on alternative energy sources to reduce our dependence on fossil fuels.
 Town gas	Taking FY2022 as the baseline year, the Group targets to reduce the intensity of the town gas consumed by 25% by FY2031.	We will continue our work in electrifying certain cooking processes in our central kitchens.

To further enhance our efforts in reducing environmental impacts, we have launched new initiatives striving to achieve new goals.

Waste Reduction		
Aspects	Highlighted Targets	Example Actions
 Plastic	Achieve 85% reduction in packaging materials made of virgin plastic in 10-years' time.	We will review plastic disposable items and kitchen utensils, and source replacement materials which is functionable and not harmful to the environment.
 Food Waste and solid waste	Achieve 50% reduction in food waste and 10% reduction in solid waste to landfill in 10-years' time.	We will conduct waste audit for restaurants and the central kitchen to identify opportunities for waste reduction.
 Paper	Achieve 50% reduction in paper consumption in 10-years' time.	We will implement e-workflow system to replace physical paper process such as approval process.
 Water and wastewater	Achieve 3% reduction in water consumption in central kitchen in 10 years' time.	We will identify the kitchen activities which consume large amount of water and apply wastewater recycle system in central kitchen.
 Electricity	Achieve 15% reduction in electricity consumption in central kitchen in 10 years' time.	We will apply heat recovery system and increase the use of renewable energy for central kitchen production.

PRESERVING NATURE

REGENERATIVE PRACTICE

Regenerative practices in the F&B supply chain have gained increasing attention in recent years as a means to address the environmental and social challenges associated with food production. Through this approach, we can strengthen the resilience and sustainability of our supply chains while also supporting the well-being of local communities and ecosystems. We are committed to source responsibly by reducing our environmental impacts when sourcing food, particularly those sourced through agriculture and farming practices.

GREEN PROCUREMENT

We have been paying efforts to promote green procurement throughout our business operations by taking proactive steps towards implementing green procurement practices and promoting the concept of sustainability throughout our supply chain. During new purchase requisitions, replacements, and re-sourcing, our responsible Purchase Team will identify green options and explore more low mileage and local sourcing options.

During the year under review, the green procurement policy of the Group applied to around 1% of our key suppliers. To demonstrate our commitment towards establishing a "green" value chain, we have evolved our initiative in procurement, in which implementation of tasks and progress are closely monitored by the group Purchasing Department and the ESG Committee.



GREEN PROCUREMENT

Objectives

- Increase the proportion of "Green Products" usage and purchase from "Green Suppliers"
- Engage our partners and suppliers to set climate targets together by a set of Tam Jai International Green Procurement Principles
- Develop more local sourcing/low mileage sourcing to eliminate CO₂ emission from food storage and transportation

Since launched, we have already added "Environmental Protection" as a business requirement when we engage suppliers and increased the sprouts sourced from local site instead of China by 25%. We will continue to raise the proportion of green procurement items and support local sourcing in the coming years.



LOOKING AHEAD

To fully integrate "Preserving Nature" into business operation and across our value chain, we aim to reduce 15% of food waste disposed to landfill by 2026, ensure 25% of total trade items coming from "Green Procurement" by 2026, and replace all plastic packaging by sustainable material by the last quarter in 2023.

ABOUT THE REPORT

In compliance with the Appendix 27 — Environmental, Social and Governance Reporting Guide (“ESG Guide”) of the Stock Exchange of Hong Kong’s (the “Stock Exchange”) Listing Rules under the “comply or explain” provision, the Group is pleased to present its second standalone ESG report for FY2023, which showcases our commitment to ESG management and demonstrates our endeavour to providing transparency and accountability to our stakeholders by demonstrating our performance in key areas and highlighting our progress towards achieving our goals.

REPORTING BOUNDARIES

To ensure comprehensive coverage of our ESG reporting, we have adopted the operational control approach that includes the identification of the major business operations to be included in this ESG report. The reporting scope encompasses our offices, restaurants, and central kitchens located in Hong Kong, Mainland China, Singapore and Japan, which are deemed to have a significant impact on our sustainability performance. Policies and management measures disclosed apply to all operations of the Group unless specifically stated otherwise.

REPORTING PRINCIPLES

In accordance with the reporting principles that guide the preparation of ESG report, the content of this ESG report has been developed and summarised based on the principles of Materiality, Quantitative, Balance and Consistency.

MATERIALITY:

The principle of Materiality is fundamental to our approach to ESG management and reporting. We conduct an annual materiality assessment to identify and prioritise the ESG factors that are most relevant and impactful to our business, which allows us to focus on the issues that matter most to our stakeholders and business operations. Further information on our materiality assessment and stakeholder engagement can be found in the chapter **Our Approach to Sustainability**.

QUANTITATIVE:

This ESG report clearly presents the quantitative environmental and social performances, with the calculation methodologies, assumptions, and source of conversion factors used disclosed in the footnotes of the corresponding performance tables.

BALANCE:

As part of our commitment to transparency, we adhere to the principle of Balance in the preparation of our ESG report. We strive to present a balanced and unbiased picture of our ESG performance, highlighting both our achievements and areas for improvement.

CONSISTENCY:

We have prepared this ESG report in accordance with the Stock Exchange ESG Reporting Guide to allow meaningful comparison of our performance over time and to ensure that our reporting is consistent with recognised standards and best practices in ESG reporting.

INFORMATION DISCLOSURE

The information in this ESG report was gathered from official documents and statistics of the Group, the integrated information of supervision, management approach and operating process in accordance with relevant policies, the internal quantitative and qualitative data through online questionnaires, and the sustainability practices recorded by different business units of the Group. A complete content index is available at the end of the ESG report for readers’ convenience to check its integrity.

FORWARD-LOOKING STATEMENT

This report contains forward-looking statements with respect to our financial condition, results of operations, business strategies, operating efficiencies, growth opportunities, plans and objectives of management and other matters. These forward-looking statements are necessarily estimates reflecting the best judgment of our senior management and involve a number of uncertainties that could cause actual results to differ materially from those suggested by the forward-looking statements. As a consequence, these forward-looking statements should be considered in light of various important factors, including those set forth in this report.

ACCESS TO THIS REPORT

This ESG report is released online only, which is available at the Group’s website (<http://tamjai-intl.com>) and the Stock Exchange’s website (www.hkexnews.hk). This report was prepared in both English and Chinese. Should there be any discrepancy, the English version shall prevail.

STAKEHOLDERS FEEDBACK

As part of our ongoing commitment to excellence, we value the input of our stakeholders and welcome their feedback and advice on how we can improve our corporate ESG approach and performance, especially on the topics that have been identified as of highest importance through our materiality assessment. Readers can share their views with us at cc.dept@tamjai-intl.com or write to us by mail at 8/F, D2 Place ONE, 9 Cheung Yee Street, Lai Chi Kok, Kowloon, Hong Kong with attention to Corporate Communications Department.

APPENDIX I — PERFORMANCE TABLE

Table 1. The Group's Total Emissions by Category in FY2023 and FY2022

Emission Category	Key Performance Indicator (KPI)	Unit	FY2023		FY2022	Change in Intensity
			Amount	Intensity ¹ (Unit/ HK\$ million)	Intensity ² (Unit/ HK\$ million)	
Air Emissions ³	SO _x	kg	1	4.4 x 10 ⁻⁴	4.7 x 10 ⁻⁴	↓
	NO _x	kg	871	0.3	0.4	↓
	PM	kg	82	3.2 x 10 ⁻²	3.6 x 10 ⁻²	↓
GHG Emissions ⁴	Scope 1 (Direct Emissions) ⁵	tonnes of CO ₂ e	772	0.3	0.3	—
	Scope 2 (Energy Indirect Emissions) ⁶	tonnes of CO ₂ e	19,064	7.3	6.9	↑
	Scope 3 (Other Indirect Emissions) ⁷	tonnes of CO ₂ e	462	0.2	0.2	—
	Total (Scope 1, 2 & 3)	tonnes of CO₂e	20,298	7.8	7.3	↑
Non-hazardous Waste	Food Residue ⁸	tonnes	3,060	1.2	1.5	↓
	Solid Wastes ⁹	tonnes	2,569	1.0	0.8	↑
	Recycled Plastic Materials	tonnes	8.57	3.3 x 10 ⁻³	3.7 x 10 ⁻³	↓
	Recycled Metal Materials	tonnes	8.88	3.4 x 10 ⁻³	6.5 x 10 ⁻⁴	↓
	Recycled Other Materials	tonnes	15.90	6.1 x 10 ⁻³	8.8 x 10 ⁻⁴	↑
	Wastewater ¹⁰	m ³	535,465	206.4	201.7	↑
	Waste Oil	L	126,000	48.6	63.3	↓
Recycled Waste Oil	L	126,000	48.6	63.3	↓	

- Intensity for FY2023 was calculated by dividing the amount of air, GHG and other emissions respectively by the Group's revenue which was approximately HK\$2,595 million in FY2023;
- Intensity for FY2022 was calculated by dividing the amount of air, GHG and other emissions respectively by the Group's revenue in which was approximately HK\$2,275 million in FY2022. The FY2022 data only includes the operations of the Group in Hong Kong, Mainland China and Singapore. To maintain a consistent calculation method for a meaningful comparison, the intensity values have been recalculated;
- The Group's air emissions only included the air pollutants from fuel consumption of motor vehicles and town gas consumption in the food processing process;
- The methodology adopted for reporting on GHG emissions set out above was based on "How to Prepare an ESG Report — Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, The GHG Protocol Corporate Accounting and Reporting Standard and the 2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines for National Greenhouse Gas Inventories. The total GHG emissions includes the 0.2 tonnes CO₂e GHG removal by tree planting;
- The Group's Scope 1 (Direct Emissions) included only emissions from the consumption of liquid and gaseous fuels in motor vehicles, restaurants and central kitchens' operations;
- The Group's Scope 2 (Energy Indirect Emissions) included only emissions from electricity and town gas consumption;
- The Group's Scope 3 (Other Indirect Emissions) included emissions from paper waste disposed at landfills, electricity used for processing fresh water and sewage by government departments, and business air travel;
- The amount of food residue for FY2023 was recorded, measured and estimated in a more comprehensive way that incorporated all restaurants and central kitchens of the Group;
- The solid wastes included the commercial waste from restaurants, central kitchens and offices of the Group; and
- The total amount of wastewater generated by the Group was primarily based on the appropriate estimations assuming 70–100% of the fresh water consumed by the Group will enter the sewage system in areas where an accurate recording of the amount of wastewater was hard to obtain. Meanwhile, since the wastewater from offices was mainly handled by the management of property buildings, the amount of sewage of the Group in FY2023 did not cover all offices.

APPENDIX I — PERFORMANCE TABLE

Table 2. Total Resource Consumption in FY2023 and FY2022

Use of Resources	Key Performance Indicator (KPI)	Unit	FY2023		FY2022	Change in Intensity
			Amount	Intensity ¹ (Unit/ HK\$ million)	Intensity ² (Unit/ HK\$ million)	
Energy	Electricity	kWh'000	43,317	16.7	16.0	↑
	Town gas ³	unit	241,889	93.2	86.2	↑
	Diesel	L	58,768	22.6	25.7	↓
	Total⁴	kWh'000	47,171	18.2	17.5	↑
Water		m ³	764,709	294.7	287.9	↑
Paper		kg	4,091	1.6	1.5	↑
Packaging materials ⁵	Plastic-made	tonnes	1,589	0.6	0.6	—
	Paper-made	tonnes	58	2.2 x 10 ⁻²	2.2 x 10 ⁻²	—
	Others ⁶	tonnes	0.15	5.8 x 10 ⁻⁵	7.8 x 10 ⁻⁵	↓
Other consumables ⁷	Plastic-made	tonnes	84	3.2 x 10 ⁻²	3.0 x 10 ⁻²	↑
	Paper-made	tonnes	212	8.2 x 10 ⁻²	1.4 x 10 ⁻²	↑
	Others ⁶	tonnes	176	0.1	0.1	—

- Intensity for FY2023 was calculated by dividing the amount of resources that the Group consumed by the Group's revenue which was approximately HK\$2,595 million in FY2023;
- Intensity for FY2022 was calculated by dividing the amount of resources that the Group consumed in FY2022 by the Group's revenue which was approximately HK\$2,275 million in FY2022. The FY2022 data only includes the operations of the Group in Hong Kong, Mainland China and Singapore. To maintain a consistent calculation method for a meaningful comparison, the intensity values have been recalculated;
- Each unit registered by the gas meter represents that town gas with a heat value of 48 MJ has been consumed;
- The total energy was calculated based on the conversion factors as stated in the "How to Prepare an ESG Report — Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange;
- Packaging materials include the consumption of takeaway bowls, drinking cups and bags;
- Others include materials made of metal and wood; and
- Other consumables include the consumption of disposable gloves, garbage bags, umbrella bags, cling film and other miscellaneous materials used during the operations of restaurants.

APPENDIX I — PERFORMANCE TABLE

Table 3. Number of Employees by Age Group, Gender, Employment Type, Position Type, Geographical Locations of The Group in FY2023¹

Unit : Number of employees		Age group				Total
Gender	Aged ≤ 30	Aged 31–40	Aged 41–50	Aged ≥ 51		
Male	293	108	103	82	586	
Female	311	508	1,051	1,038	2,908	
Total	604	616	1,154	1,120	3,494	

Unit : Number of employees		Position Type			Total
Gender	General staff	Middle	Senior	Total	
		Managerial Level	Managerial Level and Directors		
Male	501	62	23	586	
Female	2,845	53	10	2,908	
Total	3,346	115	33	3,494	

Employment type			
Full time	Part time	Others	Total
2,756	735	3	3,494

Geographical locations	
Locations	Number of employees
Hong Kong	2,936
Mainland China	271
Singapore	134
Japan	153
Total:	3,494

- The employment data in headcount was obtained from the Group's Human Resources Department based on the employment contracts entered into between the Group and its employees. The data covered employees engaged in a direct employment relationship with the Group according to relevant local laws and workers whose work and/or workplace was directly controlled by the Group within the Reporting Scope. The methodology adopted for reporting on employment data set out above was based on "How to Prepare an ESG Report — Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

APPENDIX I — PERFORMANCE TABLE

Table 4. Employee Turnover Rate by Age Group, Gender and Geographical Locations in FY2023¹

Unit : Number of employees		Age group				Total
Gender	Aged ≤ 30	Aged 31–40	Aged 41–50	Aged ≥ 51		
Male	425	132	74	80	711	
Employee turnover rate ²	145%	122%	72%	98%	121%	
Female	461	428	631	549	2,069	
Employee turnover rate ²	148%	84%	60%	53%	71%	
Total	886	560	705	629	2,780	
Total employee turnover rate ²	147%	91%	61%	56%	80%	

Geographical locations		
Locations	Employee turnover	Employee turnover rate ²
Hong Kong	2,169	74%
Mainland China	335	124%
Singapore	141	105%
Japan	135	88%

1. The turnover data in headcount was obtained from the Group's Human Resources Department based on the employment contracts entered into between the Group and its employees. Turnover rate was calculated by dividing the number of employees who resigned in FY2023 by the number of employees in FY2023. The above data includes the operations of the Group within the Reporting Scope. The methodology adopted for reporting on turnover data set out above was based on "How to Prepare an ESG Report — Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange; and
2. The employee turnover rate may exceed 100% when the number of employees resigned is greater than the number of employees as at financial year end in FY2023.

Table 5. Number and Percentage of Employees Trained in the Group by Gender and Position Type in FY2023¹

Total number of employees trained	4,082
Total number of employees in FY2023	3,494
% of employees trained ²	117%

Unit : Number of employees		Position Type			Total
Gender	General staff	Middle Managerial Level	Senior Managerial Level and Directors		
Male	703	65	28	796	
% of employees trained	17%	2%	1%	20%	
Female	2,963	304	19	3,286	
% of employees trained	73%	7%	0%	80%	
Total	3,666	369	47		
% of employees trained	90%	9%	1%		

1. The training information was obtained from the Group's Human Resources Department. Training refers to the vocational training that the Group's employees attended in FY2023. The above data includes the operations of the Group within the Reporting Scope. The methodology adopted for reporting on the number and percentage of total employees trained set out above was based on "How to Prepare an ESG Report — Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange; and
2. The percentage of trained employees may exceed 100% when the number of employees trained is greater than the number of employees as at financial year end in FY2023.

APPENDIX I — PERFORMANCE TABLE

Table 6. Training Hours Received by the Employees of the Group by Gender and Position Type in FY2023¹

Unit : Training Hours	Position Type			Total
	General staff	Middle Managerial Level	Senior Managerial Level and Directors	
Gender				
Male	2,881	1,432	610	4,923
Average training hours	5.8	23.1	26.5	8.4
Female	8,538	5,236	410	14,184
Average training hours	3.0	98.8	41.0	4.9
Total	11,420	6,668	1,019	19,107
Average training hours	3.4	58.0	30.9	5.5

- The training information was obtained from the Group's Human Resources Department. The above data includes the operations of the Group within the Reporting Scope. The methodology adopted for reporting training hours set out above was based on "How to Prepare an ESG Report — Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

APPENDIX II — LAWS AND POLICIES

Complying with the relevant and material laws and regulations is crucial to the Group's operations. In order to ensure that all related parties are aware of the latest regulatory requirements, the Group's legal team and designated staff from all business units and functions communicate regularly through various means.

The Group's effective internal guiding policies and measures, which are established and reviewed in accordance with the compliance on the relevant laws and regulations, serve as the foundation for its sustainability governance. The tables below summarise the laws, regulations and standards that the Group has complied with and impose a significant impact on it.

Nourishing Communities

Material and relevant laws and regulations	Internal policies and measures
Import and Export Ordinance (Cap. 60 of the Laws of Hong Kong)	<ul style="list-style-type: none"> • Corporate Quality Assurance Policies • Corporate Procurement Policies and Procedures • Information Security Policy • Confidentiality Policy • Personal Data Protection Policy • Intellectual Property and Rights Management Policy • External Communications Policy • Menu Pricing, Marketing Activity and Promotion Offer Policy • Price Positioning Policy • Password Management Policy • User Account Maintenance Policy • Data Backup and Restoration Policy • Patch Management Policy • IT Equipment Protection and Disposal Policy
Public Health and Municipal Services Ordinance (Cap. 132 of the Laws of Hong Kong)	
Trade Descriptions Ordinance (Cap. 362 of the Laws of Hong Kong)	
Consumer Goods Safety Ordinance (Cap. 456 of the Laws of Hong Kong)	
Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong)	
Food Safety Ordinance (Cap. 612 of the Laws of Hong Kong)	
ISO 22000:2018 Food Safety Management Systems	
Product Quality Law of the People's Republic of China	
Law of the People's Republic of China on the Protection of Consumer Rights and Interests	
Singapore Sale of Food Act 1973	

APPENDIX II — LAWS AND POLICIES

Uplifting People

Material and relevant laws and regulations	Internal policies and measures
<i>Employment and Labour Practices</i>	
Employment Ordinance (Cap. 57 of the Laws of Hong Kong)	<ul style="list-style-type: none"> • Staff Handbook • Insurance Management Policy • Performance Management Evaluation Policy • Entertainment Policy • Overseas Business Trip Policy • COVID-19 Infection Control Protocol (For Restaurants, Central Kitchens, and Offices and Overall) • COVID-19 Restaurants Handling Guideline • Occupational Health and Safety Training Policy
Factories and Industrial Undertakings Ordinance (Cap. 59 of the Laws of Hong Kong)	
Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong)	
Occupiers Liability Ordinance (Cap. 314 of the Laws of Hong Kong)	
Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong)	
Mandatory Provident Fund Schemes Ordinance (Cap. 485 of the Laws of Hong Kong)	
Disability Discrimination Ordinance (Cap. 487 of the Laws of Hong Kong)	
Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong)	
Prevention and Control of Disease Ordinance (Cap. 599 of the Laws of Hong Kong)	
Race Discrimination Ordinance (Cap. 602 of the Laws of Hong Kong)	
Minimum Wage Ordinance (Cap. 608 of the Laws of Hong Kong)	
Labour Law of the People's Republic of China	
Employment Promotion Law of the People's Republic of China	
Labour Contract Law of the People's Republic of China	
Social Insurance Law of the People's Republic of China	
Law of the People's Republic of China on the Prevention and Control of Occupational Diseases	
Production Safety Law of the People's Republic of China	
Singapore Employment Act	

Uplifting People

Material and relevant laws and regulations	Internal policies and measures
<i>Anti-corruption and Integrity</i>	
Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited	<ul style="list-style-type: none"> • Code of Ethics • Anti-Bribery and Corruption Policy • Business Development and Lease Renewal Policy • Financial Reporting Regulations • Budget and Forecast Policy • Tax Handling Policy • Contracts Management Policy • Business Continuity Management Policy
Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong)	
Anti-Money Laundering and Counter-Terrorist Financing (Financial Institutions) Ordinance (Cap. 615 of the Laws of Hong Kong)	
Competition Ordinance (Cap. 619 of the Laws of Hong Kong)	
Anti-Money Laundering Law of the People's Republic of China	
Article 274th of the Criminal Law of the People's Republic of China (on extortion and fraud)	
Article 387th of the Criminal Law of the People's Republic of China (on illegal acceptance of other's property)	
Anti-Unfair Competition Law of the People's Republic of China	
Interim Provisions on Banning Commercial Bribery	
Singapore Prevention of Corruption Act	

Preserving Nature

Relevant laws and regulations	Internal policies and measures
Air Pollution Control Ordinance (Cap. 311 of the Laws of Hong Kong)	<ul style="list-style-type: none"> • Support resource optimisation by introducing innovative eco-friendly materials • Enhance corporate awareness on environmental protection through the improvement on energy efficiency and resources conservation and waste generation minimisation along the value chain • Participate in and support environmental campaigns to advocate environmentally responsible behaviour among staff, business partners and customers
Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong)	
Water Pollution Control Ordinance (Cap. 358 of the Laws of Hong Kong)	
Measures for the Administration of Permits for the Discharge of Urban Sewage into the Drainage Network	
Environmental Protection Law of the People's Republic of China	
Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Wastes	
Energy Conservation Law of the People's Republic of China	

REPORT DISCLOSURE INDEX

Aspects	ESG Indicators	Description	GRI Standards Alignment*	Section	Page
A. Environmental					
A1: Emissions	General Disclosure	<p>Information on:</p> <p>(a) the policies; and</p> <p>(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.</p> <p>Note: Air emissions include NO_x, SO_x, and other pollutants regulated under national laws and regulations.</p> <p>Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride.</p> <p>Hazardous wastes are those defined by national regulations.</p>	GRI 2-27, GRI 3-3 (c), GRI 305, GRI 306	Preserving Nature	
	KPI A1.1	The types of emissions and respective emissions data.	GRI 305-1, 305-2, 305-3, 305-6, 305-7	Appendix I	
	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).	GRI 305-1, 305-2, 305-4	Appendix I	
	KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	GRI 306-3 (a)	Appendix I	
	KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	GRI 306-3 (a)	Appendix I	
	KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	GRI 3-3 (c, d), GRI 305-5	Preserving Nature	
	KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	GRI 3-3 (c, d), GRI 306-4, 306-5	Preserving Nature	

REPORT DISCLOSURE INDEX

Aspects	ESG Indicators	Description	GRI Standards Alignment*	Section	Page
A2: Use of Resources	General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials. Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.	GRI 3-3 (c)	Preserving Nature	
	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).	GRI 302-1, 302-3	Appendix I	
	KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	GRI 303-5	Appendix I	
	KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	GRI 3-3 (c, d), GRI 302-4, 302-5	Preserving Nature	
	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.	GRI 3-3 (c, d), GRI 303-1	Preserving Nature	
	KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	GRI 301-1	Appendix I	
A3: The Environment and Natural Resources	General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	GRI 3-3 (c)	Preserving Nature	
	KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	GRI 3-3 (c, d), GRI 303-1, GRI 304-2, GRI 306-1, 306-2	Preserving Nature	
A4: Climate Change	General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	GRI 2-12 (a, b-i), GRI 3-3 (c)	Preserving Nature	
	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.	GRI 201-2	Preserving Nature	

REPORT DISCLOSURE INDEX

Aspects	ESG Indicators	Description	GRI Standards Alignment*	Section	Page
B. Social					
Employment and Labour Practices					
B1: Employment	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 compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	GRI 2-27, GRI 3-3 (c)	Uplifting People	
	KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	GRI 2-7 (a, c), GRI 405-1 (b)	Appendix I	
	KPI B1.2	Employee turnover rate by gender, age group and geographical region.	GRI 401-1 (b)	Appendix I	
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.	GRI 2-27, GRI 3-3 (c), GRI 403-1	Uplifting People	
	KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	GRI 403-9, 403-10	Uplifting People	
	KPI B2.2	Lost days due to work injury.	N/A	Uplifting People	
	KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	GRI 3-3 (c, d), GRI 403-1, 403-3, 403-5, 403-7	Uplifting People	

REPORT DISCLOSURE INDEX

Aspects	ESG Indicators	Description	GRI Standards Alignment*	Section	Page
B3: Development and Training	General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. Note: Training refers to vocational training. It may include internal and external courses paid by the employer.	GRI 3-3 (c), GRI 404-2 (a)	Uplifting People	
	KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	N/A	Appendix I	
	KPI B3.2	The average training hours completed per employee by gender and employee category.	GRI 404-1	Appendix I	
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.	GRI 2-27, GRI 3-3 (c)	Uplifting People	
	KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	GRI 3-3 (c), GRI 408-1 (c), GRI 409-1 (b)	Uplifting People	
	KPI B4.2	Description of steps taken to eliminate such practices when discovered.	GRI 3-3 (c, d), GRI 408-1 (c), GRI 409-1 (b)	Uplifting People	
	Operating Practices				
B5: Supply Chain Management	General Disclosure	Policies on managing environmental and social risks of the supply chain.	GRI 3-3 (c)	Uplifting People	
	KPI B5.1	Number of suppliers by geographical region.	GRI 2-6 (b-ii)	Uplifting People	
	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.	GRI 2-6 (b-ii), GRI 3-3 (c, d), GRI 303-1 (c), GRI 308-1, 308-2, GRI 414-1, 414-2	Uplifting People	

REPORT DISCLOSURE INDEX

Aspects	ESG Indicators	Description	GRI Standards Alignment*	Section	Page
	KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	GRI 2-6 (b-ii), GRI 3-3 (c, d), GRI 303-1 (c), GRI 308-1, 308-2, GRI 414-1, 414-2	Uplifting People	
	KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	GRI 3-3 (c, d)	Preserving Nature	
B6: Product Responsibility	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 health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	GRI 2-27, GRI 3-3 (c), GRI 417-2, 417-3, GRI 418-1	Nourishing Communities	
	KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	N/A	Nourishing Communities	
	KPI B6.2	Number of products and service related complaints received and how they are dealt with.	GRI 2-29, GRI 3-3 (c, d), GRI 418-1	Nourishing Communities	
	KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	N/A	Nourishing Communities	
	KPI B6.4	Description of quality assurance process and recall procedures.	N/A	Nourishing Communities	
	KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	GRI 3-3 (c)	Nourishing Communities	

REPORT DISCLOSURE INDEX

Aspects	ESG Indicators	Description	GRI Standards Alignment*	Section	Page
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.	GRI 2-27, GRI 3-3 (c), GRI 205-3	Uplifting People	
	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.	GRI 205-3	Uplifting People	
	KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	GRI 2-26, GRI 3-3 (c), GRI 205	Uplifting People	
	KPI B7.3	Description of anti-corruption training provided to directors and staff.	GRI 205-2	Uplifting People	
Community					
B8: Community Investment	General Disclosure	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.	GRI 3-3 (c)	Nourishing Communities	
	KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	GRI 203-1(a)	Nourishing Communities	
	KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	GRI 201-1(a-ii)	Nourishing Communities	

* The linkage between the GRI standards and disclosures that relate to each aspect in the Stock Exchange's ESG Reporting Guide refers to the summary table from "Linking the GRI Standards and HKEX ESG Reporting Guide" (updated July 2020), with amendments from the GRI Universal Standards 2021.



Tam Jai International Co. Limited
譚仔國際有限公司

