



**INTERNATIONAL
BUSINESS**
DIGITAL TECH

INTERNATIONAL BUSINESS DIGITAL TECHNOLOGY LIMITED
國際商業數字技術有限公司

Stock code : 1782



2023

Environmental, Social and Governance Report

CONTENTS

- 2 ABOUT THIS REPORT
 - 2 Reporting Standard
 - 2 Scope of Report
 - 2 Reporting Principles
 - 2 Contact and Feedback
- 3 COMPANY OVERVIEW
 - 3 Corporate Vision, Mission and Values
- 4 OUR ESG POLICY
- 5 OUR ESG GOVERNANCE STRUCTURE
- 6 RISK MANAGEMENT
- 8 STAKEHOLDER ENGAGEMENT
- 12 MATERIALITY ASSESSMENT
- 14 SUPPLY CHAIN MANAGEMENT
- 16 CARE FOR EMPLOYEES
 - 16 Employment Standard
 - 16 Prohibition on Hiring Child and Forced Labour
 - 17 Diversity and Inclusion
 - 18 Healthy and Safe Workplace
 - 20 Emergency Preparedness
 - 21 Work-life Balance
 - 22 Staff Training and Development
- 23 OUR PRODUCT RESPONSIBILITY
 - 23 Ensuring our Quality Products and Services
 - 23 Keeping Quality of Products and Services with R&D
 - 24 Advertisement & Marketing
 - 24 Understanding Our Customers' Needs
 - 26 Protecting Data Privacy and Security
 - 27 Protection of Intellectual Property
- 28 ANTI-CORRUPTION AND ANTI-BRIBERY
- 29 COMMUNITY INVOLVEMENT
- 30 ENVIRONMENTAL PROTECTION
 - 30 Our Environmental Management
 - 33 Environmental Training
 - 33 Carbon Emission and Climate Resilience
 - 34 Responsible Resources Consumption
 - 37 Our Environmental Performance
- 39 HKEx ESG REPORTING GUIDE INDEX



ABOUT THIS REPORT

International Business Digital Technology Limited (“**IB**” or the “**Company**”), along with its subsidiaries (hereafter “**we**,” “**our**” or the “**Group**”), is dedicated to promoting sustainability in its business operations. We prioritize Corporate Social Responsibility (“**CSR**”) as an integral part of our strategic business plan, aiming to generate value for our stakeholders. In this report, we showcase our dedication and accomplishments through qualitative and quantitative analysis of our environmental, social, and governance (“**ESG**”) performance.

REPORTING STANDARD

This is our eighth ESG report (“**Report**”), which has been prepared in accordance with the “ESG Reporting Guide” under Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“**HKEx**”).

SCOPE OF REPORT

The scope of this ESG Report includes our entire operation in our headquarters in Beijing, our branches in Guangzhou, Shanghai, Hefei, Chongqing, Zhengzhou, and Tianjin of the People’s Republic of China (“**PRC**” or “**China**”). This ESG Report summarizes the ESG performance of the Group during the period from 1 January 2023 to 31 December 2023 (the “**Reporting Period**” or “**2023**”). Unless otherwise specified, the scope remains unchanged as that in the previous year.

REPORTING PRINCIPLES

We have followed the following reporting principles when preparing our Report.

- 1 **Materiality** The material ESG issues and the focus of this Report were determined through stakeholder engagement and materiality assessment. The later section of this Report identified and covered the pertinent material topics.
- 2 **Quantitative** According to the HKEx “ESG Reporting Guide”, all disclosed information, environmental and social key performance indicators (“**KPIs**”), were analyzed and calculated. Standardized methodologies are adopted, where the assumption and calculation principles are illustrated in the relevant sections.
- 3 **Balance** The board of directors (the “**Board**”) has acknowledged its responsibility to oversee the Company’s sustainable development and review the truthfulness, accuracy and completeness of this Report. This Report has been prepared carefully with a fair view and presented in a transparent manner.
- 4 **Consistency** Unless otherwise specified, this Report has been prepared using the same data collection and calculation methodologies when compared with the previous year to allow a fair comparison of our performance over time.

CONTACT AND FEEDBACK

As we seek continuously improvement, your feedback and suggestion are much appreciated. Please feel free to contact us via email at ir@ibdtcbdc.com.

The Group is a leading company in China's application performance management ("APM") industry. Our primary focus is on providing APM products and services solutions to telecommunications operators and large corporations. Our involvement spans various key areas, including integrated APM system solutions, software development services, technical services, and sales of embedded hardware and standard APM software.

CORPORATE VISION, MISSION AND VALUES

We remain deeply committed to upholding our core values of delivering high-end products, solutions, and services that consistently meet the exacting standards of our discerning customers. Our unwavering corporate vision is to emerge as the global leader in APM performance, solidifying our position as the go-to industry expert. Furthermore, we recognize the pivotal role our employees play in our success, and as such, we continuously optimize our work environment to empower them and unlock their full potential. By providing ample career development and training opportunities, we foster a culture of growth and collaboration, enabling us to grow alongside our employees and maximize value for all our stakeholders.



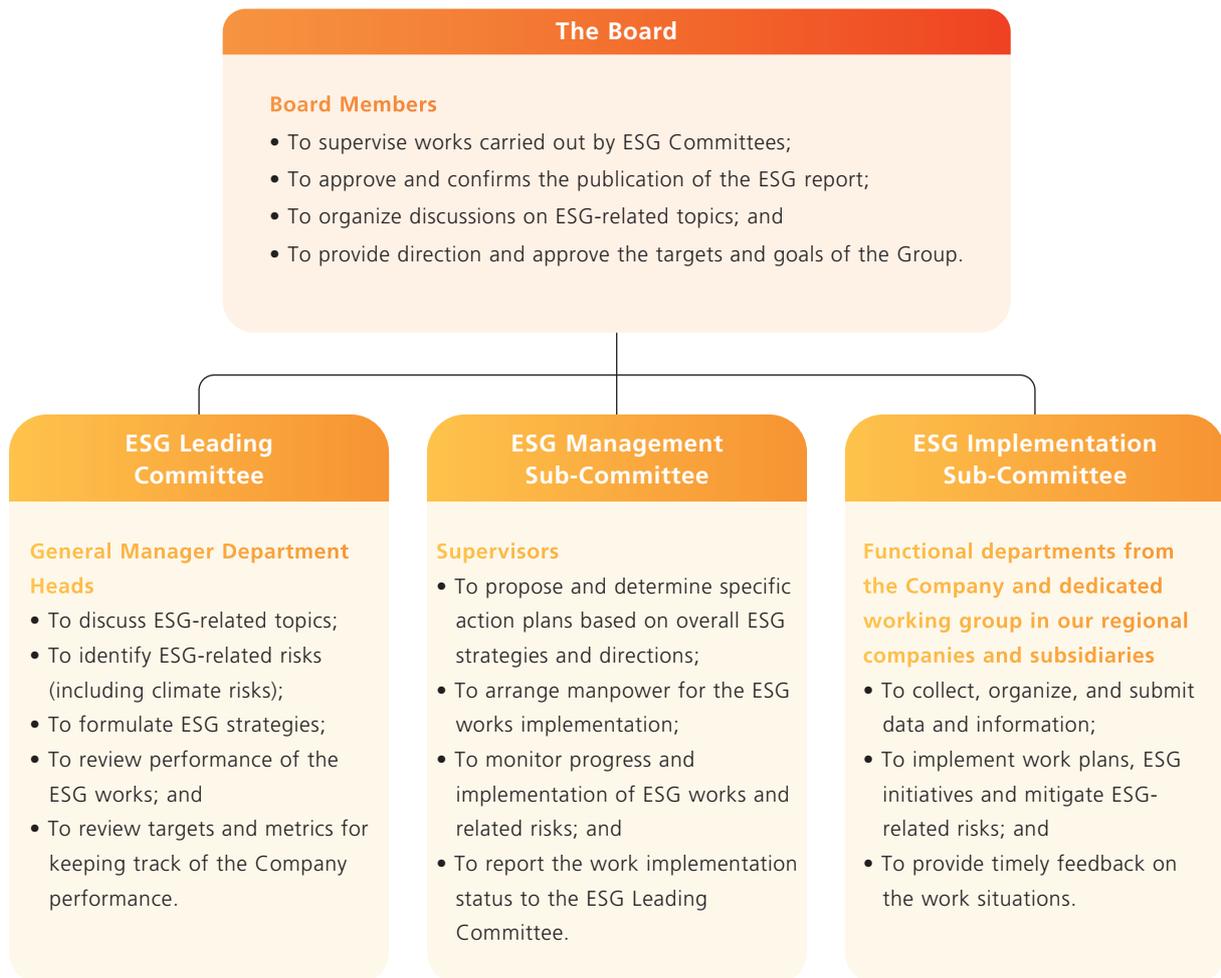
OUR ESG POLICY

IB has integrated CSR into its business strategy to fulfil its social accountability to stakeholders and the community. A CSR policy has been developed to guide business decisions and effectively address ESG issues in daily operations. The CSR policy focuses on five key categories: environmental, health and safety management, employee caring, product responsibility, business integrity, and supply chain management. This approach aligns with stakeholder expectations and addresses significant ESG challenges faced by the Company.



OUR ESG GOVERNANCE STRUCTURE

Environmental and social concerns consistently hold significant importance on our Company's agenda. A robust governance framework focused on ESG factors can offer clear guidance for the Group's operations. An effective ESG strategic planning process, alongside strong leadership, and decision-making, facilitates seamless communication and efficient task allocation. In addition to ensuring compliance and adhering to standard procedures, we actively consider ESG values. We adopt a systematic approach to managing our ESG challenges by implementing a top-down management strategy.



RISK MANAGEMENT

Due to the scope of its activities and its proactive pursuit of new business opportunities, IB may encounter various risks. To identify these risks, including climate-related risks, our ESG leading committee (the “**ESG Leading Committee**”) takes the lead. We have established a systematic risk control system to enhance our ability to prevent risks while identifying new business prospects, following our *Risks and Opportunities Management Procedure*. Each year, we incorporate data on both internal and external risks that could impact our business operations, including strategic, financial, legal, and operational risks. We utilize our risk evaluation system to assess the likelihood and severity of identified hazards, enabling us to formulate appropriate risk control measures such as mitigation, avoidance, acceptance, and dispersion, based on our risk appetite. This approach helps to ensure the smooth operation of our quality, environmental, occupational health and safety (“**OHS**”) management system.

Risk management and control measures are prioritized by the Group based on the severity, urgency, and impact of the risks. Our risk management task force regularly updates our risk profile for review by top management. With the aim of minimizing our risks, we consistently monitor and evaluate the effectiveness of our risk management techniques.

The following are some of the major ESG risks that are material for the Group:

| Risks and Impacts | Our Response |
|---|---|
| <p>Competition Risk</p> <p>The Group primarily operates web-based businesses, specifically focusing on the monitoring and optimization of vital enterprise APM. This includes enhancing the reliability and quality of applications. As a result, safeguarding customer data protection and privacy are significant ESG concerns directly associated with the Group's operations. In response to these risks, the Group's industry counterparts have adopted highly proactive measures.</p> <p>If the Group falls short in addressing these concerns, it may erode client trust in its ability to protect their privacy, thereby reducing its appeal to potential clients. Investors may perceive this as a failure to keep pace with ESG trends in the market and even question its profitability, ultimately diminishing the Group's competitive position.</p> | <p>At present, the Group holds certifications for its Information Security and IT Service Management System in accordance with the ISO/IEC 20000-1:2018 and ISO/IEC 27001:2013 international standards as well as providing training for its employees.</p> |
| <p>Information Technology ("IT") Security and Access Risk</p> <p>Customer's personal information is collected as part of the Group's routine business operations to enhance customer experience.</p> <p>The inability to protect the information may drag the Group into litigations, financial losses, and reputation damages.</p> | <p>The Group has established an information security management team and various policies to ensure the protection of customer data and confidential information.</p> |
| <p>Employment Risk</p> <p>With the rapid advancement of automation, artificial intelligence, machine learning, big data, 5G, and the Internet of Things, the skills professionals acquired in the past may not align with the current market demands. Consequently, it is becoming more difficult to find and recruit individuals who possess the exact skills required. Simultaneously, in today's competitive job market, retaining employees has also become a progressively arduous task.</p> | <p>Ensuring the well-being of our employees is our top priority. We are committed to providing a dynamic work environment and competitive compensation packages in order to attract and retain talented individuals. We have established a robust system and a set of policies aimed at fostering and maintaining a positive and mutually beneficial relationship with our employees.</p> |
| <p>The Risk of Changing Consumer Needs</p> <p>Catering for the changes in consumers' needs cannot be done without a comprehensive understanding of which specific ESG factors they ask for higher sustainability performance.</p> <p>A low level of understanding of the changing consumer needs will lead to the inaccurate allocation of resources and a low number of satisfied customers, eventually, the revenue may drop.</p> | <p>The Group has implemented an annual customer survey on its service and product performance to understand the consumers' needs.</p> |

STAKEHOLDER ENGAGEMENT

IB acknowledges the significance of multiple stakeholders, which encompass investors and shareholders, customers, suppliers, employees, certification authorities, industrial associations, government authorities, and communities. The Company actively engages in communication with these stakeholders to comprehend their requirements, expectations, and concerns pertaining to its business activities. This collaborative process enables IB to establish appropriate strategic objectives and measures for the implementation of its CSR initiatives. An analysis of the primary concerns of key stakeholders has been conducted, and corresponding measures have been outlined. These measures are regularly monitored and evaluated at the end of each year to identify areas that require improvement.



The table demonstrates the key concerns of our stakeholders and how we progress to meet their expectation and improve our sustainability performance.

Customers

Needs and Expectations

- Services and products that reach the agreed requirements;
- After-sales services with timely response and highly satisfactory rate; and
- Affordable products with high quality.

Counteractive Measures

- Ensuring the quality of services and products by implementing and maintaining a quality management system;
- Keeping track of the customer experience and strengthening after-sale services to resolve customer feedback promptly;
- Determining the needs of customers or end users comprehensively;
- Strengthening the capabilities of products and services in preventing potential risks or threats, and enhancing awareness on the quality risks; and
- Improving work efficiency and lowering the cost to provide products that are safe, of high-quality, and cost effective to customers.

Performance Evaluation

- Implemented comprehensive management system;
- Performed risk awareness training within the Group;
- Identified customer or end users' needs;
- Delivered goods in strict accordance with contract orders;
- Provided prompt after-sales service; and
- Conducted customer satisfaction surveys.

Suppliers

Needs and Expectations

- A cost reduction for all parties to improve the supply chain's competitiveness; and
- A stable and ongoing win-win cooperation.

Counteractive Measures

- Encouraging the suppliers to have improvements on their performance and sharing resources with them; and
- Setting up a long-term, mutually beneficial and stable relationship with external suppliers.

Performance Evaluation

- Conducted due diligence to check on legal compliance of our suppliers;
- Established a list of qualified suppliers and built up a long-term, stable, and mutually beneficial relationship with them; and
- Encouraged our suppliers to strengthen performance through the establishment of management systems.

STAKEHOLDER ENGAGEMENT

Employees

Needs and Expectations

- Salary and welfare can grow steadily;
- A safe working place; and
- Improved individual capabilities.

Counteractive Measures

- Enhancing skill-training of the employees, and setting up an excellent incentive and promotion mechanism;
- Developing a healthy working atmosphere and culture, paying attention to safety management, strengthening the sense of belonging of employees, and protecting their legitimate rights and interests; and
- Setting up a learning-friendly culture that promotes knowledge growth of workers and improving the talent development system.

Performance Evaluation

- Established positive corporate culture and given proper skills training to the employees; and
- Improved promotion systems and ensured employees' legal rights and interests were protected.

Industrial and Certification Authorities

Needs and Expectations

- Take part in the industrial associations' activities and provide suggestions to them;
- Be the industry leader of technology and management; and
- Effective, comprehensive, and compliant operations.

Counteractive Measures

- Keeping the leading edge in technology;
- Working with the association to develop industry standards and hold discussions and exchanges regularly; and
- Performing internal and external audit, and management evaluation.

Performance Evaluation

- Boosted the investment in technological research and development;
- Kept abreast of leading technologies in the industry;
- Organized regular industry discussions and exchange meetings; and
- Conducted internal and external audit for various certifications at planned time.

Government Authority

Needs and Expectations

- Fulfil social responsibilities and comply laws and regulations; and
- Increase job opportunities and contribution to the economy.

Counteractive Measures

- Identifying and stringently complying with the appropriate laws and regulations, as well as industry norms, standards, and other requirements; and
- Accelerating the exploration of new market in the local community, and also increasing sales and taxation.

Performance Evaluation

- Identified relevant laws including the product quality law, law of metrology, and contract law; and
- Identified industry standards of the products and strictly followed the standards throughout the Group.

Community

Needs and Expectations

- Invest in public welfare, community construction, environmental protection and social welfare actively.

Counteractive Measures

- Investing in social responsibilities and obligations actively.

Performance Evaluation

- Participated in social welfare activities and protected the environment actively.

MATERIALITY ASSESSMENT

The most significant ESG topics were further refined through materiality assessment, which enabled us to address their concerns in our business decision. The table below outlines some of the key concerns and approaches we take to manage the issues:

| Key concerns from stakeholders | Our responses | Section |
|--|--|---|
| Prevention of child labour and forced labour | In accordance with applicable laws and regulations, including the Labour Law, Labour Contract Law, Protection of Minors Law, and Regulations on Prohibiting Use of Child Labour (State Council Order No. 364) in China, we adhere to the prohibition of child and forced labour. We have a strict policy against employing individuals involved in such practices. | Care for the Employee – Employment Standard |
| Business ethical | Maintaining business integrity is of utmost importance to us. We have implemented measures to prevent, detect, and eradicate all types of corruption and bribery. Additionally, we strive to foster an efficient, trustworthy, and transparent framework throughout our value chain. Our employees are guided by anti-corruption policies and guidelines. | Anti-Corruption and Anti-Bribery |
| Customer satisfaction | Maintaining a strong connection with our customers is crucial for enhancing the quality of our services and ensuring customer satisfaction. In order to effectively address the evolving needs of our customers, we consistently engage in customer satisfaction surveys and maintain open lines of communication. Our sustainable business strategy revolves around fulfilling our customers' requirements. | Our Product Responsibility |
| Intellectual property | We understand the importance of safeguarding intellectual property (“IP”) rights. Any violation of patents is strictly prohibited and may result in legal repercussions. | Protection of Intellectual Property |
| Customer privacy and data protection | We have established an Information Security and IT Service Management System, which has been certified in accordance with the ISO/IEC 27001:2013 international standard. This certification enables us to streamline our data privacy protocols, including measures such as data encryption, access controls and password configurations, in a standardized manner. | Our Product Responsibility – Protecting Data Privacy and Security |

SUPPLY CHAIN MANAGEMENT

The Group recognizes that the quality of products and services is greatly influenced by our suppliers, and we exert significant effort to ensure they meet our corporate standards. To assess the business capabilities of both new and existing suppliers, we have implemented a standardized supplier management system.



Selection of Suppliers

The process of selecting new suppliers is facilitated by a comprehensive evaluation procedure. In order to assess the suppliers' business capabilities, including their quality management, technological standards, and supply capacity, our teams conduct on-site inspections, small-batch trials, single or multiple service quality evaluations, and product sample examinations as necessary.

Performance Evaluation of Existing Suppliers

We regularly monitor and assess the performance of our existing suppliers, conducting evaluations at least once a year. This evaluation process takes place during the procurement bidding process to ensure that the goods and services align with our requirements. Additionally, a review of quality standards is conducted to select high-quality goods or services. Our project department is responsible for evaluating whether appropriate control measures are implemented to effectively manage quality. We consider factors such as credibility, costs, delivery times, and post-purchase services during the evaluation process. Only suppliers who meet our evaluation criteria are chosen, and the results of the evaluations are documented. Suppliers that do not meet our standards may result in the discontinuation of our business partnership. To ensure fair competition, we require a minimum of three quotes from vendors for comparison purposes.



Ethical Standards for Our Suppliers

Our supplier's code of conduct (the "Supplier's Code of Conduct") provides suppliers with guidelines and regulations pertaining to labour practices, human rights, environmental management, health and safety, and legal compliance. By implementing the Supplier's Code of Conduct, our aim is to raise awareness among our suppliers regarding the significance of sustainable development and enhance the overall ESG performance of our supply chain. Additionally, we require our suppliers to sign a written commitment regarding their adherence to anti-bribery and anti-corruption business practices.

Identification on ESG Risks

We ensure environmental and safety controls on our suppliers by regularly monitoring the implementation of their environmental, OHS processes. We conduct reviews of subcontractors' environmental factors, risk identification processes, and control measures. Through effective communication, we identify and discuss environmental factors and risks associated with various situations with our contractors. Subsequently, we evaluate and implement appropriate measures to control the corresponding environmental, OHS risks.



SUPPLY CHAIN MANAGEMENT

| The number of suppliers by geographical region | 2023 | 2022 |
|--|------|------|
| Shenzhen | 4 | 2 |
| Guangzhou | 2 | 1 |
| Beijing | 4 | 1 |
| Wuhan | 2 | – |
| Hejian | 1 | – |

Throughout the Reporting Period, all of the suppliers of the Group complied with the above supplier-related practices.

CARE FOR EMPLOYEES

We acknowledge the vital role our employees play in our achievements; therefore, we uphold management principles that prioritize their well-being. The Group is fully committed to supporting the career advancement of our employees, improving their work environment, and protecting their rights. Our objective is to create a nurturing, fulfilling, and supportive workplace that fosters the growth and development of our employees in alignment with the Group's overall progress.

EMPLOYMENT STANDARD

We offer a comprehensive benefits package to our full-time employees, which includes a competitive salary, statutory holidays, annual leave, sick leave, maternity leave, paternity leave, marriage leave, compassionate leave, lactation leave, overtime compensation, and social insurance coverage (including pension, medical, unemployment, maternity, work-related injury, and housing funds). These policies are clearly outlined in the employee handbook and thoroughly explained to new staff members during their induction training. Our employment practices fully adhere to the Labour Law and Labour Contract Law of the People's Republic of China.

In order to safeguard our employees' rights, we have established a complaint mechanism. Any instances of unfair treatment, such as unjustified rejection of leave applications, can be reported to the human resources or administrative departments of the Group. Our policies are clearly outlined in the human resource management procedure of the Group, and employees receive education and training to ensure compliance. As specified in the employee handbook, employees who consistently violate company rules and regulations may face disciplinary actions, including termination.

To fairly assess employee performance and provide appropriate recognition, we have implemented a performance appraisal system. Employees who demonstrate exceptional performance are rewarded through wage adjustments, discretionary bonuses, and promotions.

PROHIBITION ON HIRING CHILD AND FORCED LABOUR

The Group is committed to upholding human rights and ensuring that the rights of individuals are not violated. We strictly adhere to relevant laws and regulations that prohibit child and forced labour, such as the Labour Law, Labour Contract Law, Protection of Minors Law, and Regulations on Prohibiting Use of Child Labour ("**State Council Order No. 364**") in China. Our CSR policy includes various measures to protect human rights, including the prohibition of child labour, forced labour, and bonded labour within the Group. We do not coerce employees to sign labour contracts before commencing work, and they have the right to resign from their positions by providing written notice within the designated notice period. During the recruitment process, personal data are collected to aid in the selection of suitable candidates. If child labor or forced labor is identified, we will pursue the administrative responsibility of the relevant hiring department and the legal liability for serious cases.

In alignment with the Company's overall strategy, we ensure that our recruitment process involves formulating job requirements, conducting background investigations, and regularly evaluating the capabilities of our personnel.

DIVERSITY AND INCLUSION

We are committed to treating our employees with equality and fairness, ensuring they are protected from any form of discriminatory treatment. Through employee training, we actively promote a harmonious, stable, non-discriminatory, and non-confrontational working environment, eliminating discrimination and passive confrontation. Our recruitment processes involve thorough interview screenings and background checks, which are approved by the human resources department of the Group, departmental interview panels, and the director. In employment matters such as recruitment, transfer, promotion, and dismissal, only job-related factors such as individual work performance, experience, and qualifications are taken into consideration. Irrelevant factors such as gender, age, race, disability, pregnancy, sexual orientation, or any other unrelated factors are not assessed. We firmly believe that our employees can reach their full potential in a non-discriminatory environment. This not only boosts employee morale but also diversifies our workforce by attracting talented individuals with different skill sets, experience, knowledge, and perspectives. The distribution of our full-time employees in China at the end of the Reporting Period is presented in the table below.

2023

| | | | |
|----------------------------|-------------------|-----|----------|
| Total number of employees | | 279 | |
| By gender (%) | Male | 220 | (78.85%) |
| | Female | 59 | (21.15%) |
| By age group (%) | Below 30 | 99 | (35.49%) |
| | 30 to 50 | 175 | (62.72%) |
| | Over 50 | 5 | (1.79%) |
| By geographical region (%) | China | 279 | (100%) |
| By employment type (%) | Senior Management | 3 | (1.08%) |
| | Middle Management | 13 | (4.65%) |
| | General Staff | 263 | (94.27%) |

CARE FOR EMPLOYEES

There were 56 employees who left our Group voluntarily during the Reporting Period and the overall turnover rate is 20.07%.

| 2023 | | Percentage |
|----------------------------|----------|------------|
| Turnover Rate ¹ | | 20.07% |
| By gender | Male | 21.82% |
| | Female | 13.56% |
| By age group | Below 30 | 37.37% |
| | 30-50 | 10.29% |
| | Over 50 | 20.00% |
| By geographical region | China | 20.07% |

HEALTHY AND SAFE WORKPLACE

Ensuring the safety of our employees in the workplace is a top priority, and we are dedicated to implementing all necessary precautions to prevent accidents and reduce risks. Our OHS strategy is built upon four fundamental pillars that form the basis of our approach.

Our Safety Management

At the core of our OHS strategy is a people-centred approach, where the health and safety of our employees are given the highest priority. We understand the immense value our employees bring to the Group, and their well-being is essential for our overall success.

Our OHS strategy is built on comprehensive management practices aimed at proactively identifying and addressing potential workplace hazards. By being vigilant in our management approach, we aim to minimize the occurrence of accidents and injuries.

Compliance with laws and regulations is a fundamental aspect of our OHS strategy. We strictly adhere to all relevant laws and regulations pertaining to workplace safety, and we strive to exceed these requirements whenever possible.

Furthermore, our OHS strategy emphasizes the protection of our employees' health and safety in a holistic manner. We not only address physical hazards but also prioritize mental health and overall well-being. By placing a strong emphasis on our employees' health and safety, we aim to create a workplace that is both safe and conducive to productivity and overall success.

¹ The turnover rate is calculated based on the number of employees who left during the Reporting Period and the number of employees as of 31 December 2023.



Risk Precaution

We have implemented an OHS management system that is certified according to the ISO 45001:2018 standard. Our OHS policies outline the necessary preventive and control measures that all employees must adhere to, particularly when engaged in high-risk activities involving hazardous materials.

The general management department of the Group (the “**General Management Department**”) conducts regular OHS risk assessments to identify potential hazards and recommends appropriate safety controls and mitigation measures. For instance, we ensure that our employees have access to protective gear and first-aid kits. We also prioritize the maintenance of fire safety and electrical equipment, promote proper housekeeping practices, maintain workplace security, offer safety training, provide health education, and take measures to protect the well-being of female employees.



CARE FOR EMPLOYEES

We also place importance on the competency and knowledge of our employees in implementing our management systems. By considering factors such as educational background, skills, and work experience during the recruitment process, we ensure that all employees possess the abilities required to execute the safety management processes. Additional training is provided to employees, when necessary, as determined through performance assessments.

Through a comprehensive approach to OHS management, we are dedicated to creating a safe and healthy workplace environment for all our employees. We are committed to upholding the highest safety standards and continuously improving our OHS practices.

EMERGENCY PREPAREDNESS

Our management has made a firm commitment to implementing multiple management policies aimed at safeguarding employee health and preventing workplace accidents. We diligently follow the OHS operation control procedures of the Group and adhere to associated safety management standards to enhance employee safety awareness. Furthermore, we take various measures to reduce or eliminate OHS risks, including conducting routine inspections and utilizing safer supplies and tools.

While we strive to eliminate potential safety hazards in our workplace, we acknowledge that accidents can still occur. To ensure preparedness for different emergency scenarios, we have developed emergency protocols such as the occupational injury response plan and the fire response plan. These protocols enable us to effectively plan and respond promptly in emergency situations.

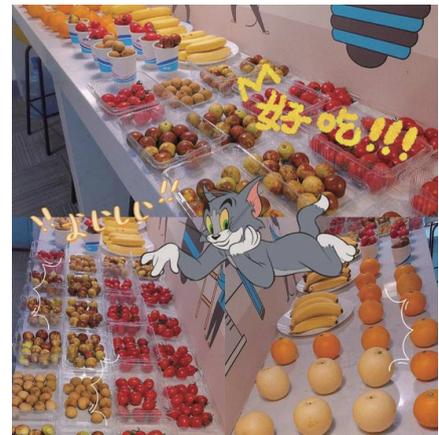
Additionally, we provide OHS training tailored to specific groups of staff. This includes International Organization for Standardization standard training for top management, occupational safety training for employees responsible for OHS tasks, and emergency response training for all staff. These training sessions play a crucial role in increasing employee awareness of OHS practices and refreshing their knowledge regarding emergency evacuations. By offering regular training, we aim to enhance our employees' capability to identify and respond to potential safety hazards, thus minimizing the risk of accidents.

During the Reporting Period, the Group followed the laws and regulations governing workplace health and safety which included the "Work Safety Law of the PRC", the "Law of the PRC on the Prevention and Control of Occupational Diseases", the "Special Equipment Safety Law of the PRC", and the "Emergency Response Law of the PRC". The Group did not identify any cases of non-compliance regarding OHS, work-related fatalities or lost days due to work injury from 2021 to 2023. We also achieved our target of a 100% OHS training rate for critical positions and zero major safety accidents.

WORK-LIFE BALANCE

Ensuring a healthy work-life balance for our employees is paramount to us, as we highly value their well-being and recognize its crucial role in long-term success. When employees can maintain a healthy equilibrium between work and personal life, it significantly reduces the risk of burnout, fatigue, and stress. This, in turn, contributes to lower employee turnover rates, increased job satisfaction, and the cultivation of a positive workplace culture. By prioritizing work-life balance, we demonstrate our respect and appreciation for our employees, making them feel valued and supported.

Throughout the Reporting Period, we developed a range of initiatives to accomplish the stated objectives. As we entered the post-COVID period in 2023, we were able to organize more outings with our staff. Notably, we arranged trips for the team to visit Beijing Huanghuacheng Lakeside Great Wall and organize off-road vehicle activity for our Guangzhou branch staff. Additionally, our regular team birthday celebrations and afternoon tea gatherings continued as planned.



STAFF TRAINING AND DEVELOPMENT

Promoting strong values among our employees is a fundamental objective within the Group. To achieve this, IB allocates significant resources to staff training and development. This investment is crucial for sustaining the long-term growth and competitive advantage of our Group in a perpetually evolving business environment.

To ensure that our training programmes effectively meet the needs of our employees, we have implemented a comprehensive training management system. This system involves the formulation of a training plan and the use of evaluation forms to assess the training's effectiveness. We offer a diverse range of on-the-job training opportunities for employees at various stages of their careers. These programmes cover topics such as product/service knowledge, business acumen, project management skills, up-to-date regulatory and compliance requirements, as well as quality, safety, environmental, and information security management. By enhancing their knowledge, managerial competencies, and interpersonal skills, we empower our employees to thrive in their roles.

To guarantee the quality of our training, only qualified and experienced staff members are selected as trainers. Additionally, we provide subsidies to employees who have access to external training programmes, supporting and facilitating their professional growth.

Our training sessions cover a broad spectrum of topics, including artificial intelligence, 5G technology, Loglyst, and other areas that keep employees informed about current industry trends.

By prioritizing staff training and development, we not only ensure that our personnel remain up-to-date and well-equipped in a rapidly changing business landscape but also fortify our long-term growth and competitive position in the market.

During the Reporting Period, most of the training programmes were carried out online.

| 2023 | | Percentage of Employees Trained ² | Average Training Hours |
|----------------------|-------------------|--|------------------------|
| Training | | 93.91% | 24.32 |
| By gender | Male | 95.45% | 24.46 |
| | Female | 88.14% | 22.69 |
| By employee category | Senior Management | 100% | 26.00 |
| | Middle Management | 100% | 26.00 |
| | General Staff | 93.54% | 24.22 |

² Percentage of employees who received training is calculated by dividing the number of trained employees of each category by total employees of that category.

Our commitment to providing excellent products, reliable services, and advanced technological solutions demonstrates our business vision of creating value for our customers. We prioritize the protection of intellectual property rights and data privacy to ensure our customers can safely and efficiently utilize our services.

ENSURING OUR QUALITY PRODUCTS AND SERVICES

As a prominent participant in the APM market, we provide comprehensive information technologies and solutions to our customers. This includes our APM Vista SaaS platform and Net Vista platform, which are tailor-made to meet customer demands and deliver exceptional application performance analysis. Our continuous investments in research and development (R&D) keep us at the forefront of upcoming industry advancements, particularly in the realm of 5G network development.

To ensure the quality of our products, we have a dedicated product quality management team in place. Our quality management system holds certifications such as ISO 9001:2015 and ISO/IEC 20000-1:2011, which guarantee that we uphold high standards of product and service quality. Crucially, our strategic task force plays a vital role in maximizing the quality of our offerings. They oversee the quality management system, which involves establishing effective leadership, setting quality management goals, identifying potential risks, implementing preventive and protective measures, and monitoring the entire quality management process. Additionally, we have implemented policies to address any subpar products or services, ensuring that our product quality remains consistent. Our products have been awarded the China Compulsory Certification, which exemplifies our commitment to maintaining rigorous quality standards. We have also established quality targets and successfully achieved them during the Reporting Period, validating our commitment to monitoring and achieving our quality goals.

There were no products sold or shipped subject to recalls for safety and health reasons. The Group complied with the relevant laws and regulations relating to the products of the Group, including the Product Quality Law of the PRC.

KEEPING QUALITY OF PRODUCTS AND SERVICES WITH R&D

Our technology department (the “**Technology Department**”) and R&D department (the “**R&D Department**”) collaborate closely to implement and enhance quality assurance processes for our products. This involves identifying potential risks and vulnerabilities, conducting thorough testing to identify any issues or bugs, and ensuring that our products meet or surpass industry standards for quality and dependability.



OUR PRODUCT RESPONSIBILITY

The Technology Department is responsible for software development, encompassing the design, coding, and testing of new software products. They also oversee the maintenance of our IT infrastructure, ensuring smooth and efficient operation of our software systems. This includes monitoring system performance, addressing any arising issues, and implementing necessary upgrades and enhancements to our technology systems.

On the other hand, the R&D Department conducts research and development activities related to our products. This entails identifying emerging trends and technologies in the industry, developing new features and capabilities for our products, and testing and evaluating prototypes. They closely collaborate with the Technology Department to ensure that our products align with customer needs and expectations, emphasizing quality and reliability throughout the development process.

Collectively, our Technology Department and R&D Department are dedicated to delivering high-quality products that meet the requirements and expectations of our customers. We continually invest in research and development to enhance our products and remain at the forefront of our industry. Our unwavering commitment is to maintain the highest standards of quality and reliability in all aspects of our operations.

ADVERTISEMENT & MARKETING

To supervise the advertising and promotional activities of the Group, we have established external promotion management procedures. The General Management Department takes charge of this responsibility by coordinating the system and maintaining a high level of transparency in sharing Group information. Their primary focus is preserving the reputation and brand image of the Group. The marketing division ensures that the actual product aligns with the advertised description. We never utilize unverified news, inaccurate images, or videos when interacting with our customers.

Throughout the Reporting Period, we strictly adhered to the applicable regulations and guidelines concerning the advertisement and labelling of our products and services. This includes compliance with the “Advertising Law of the PRC” and the “Trademark Law of the PRC”.

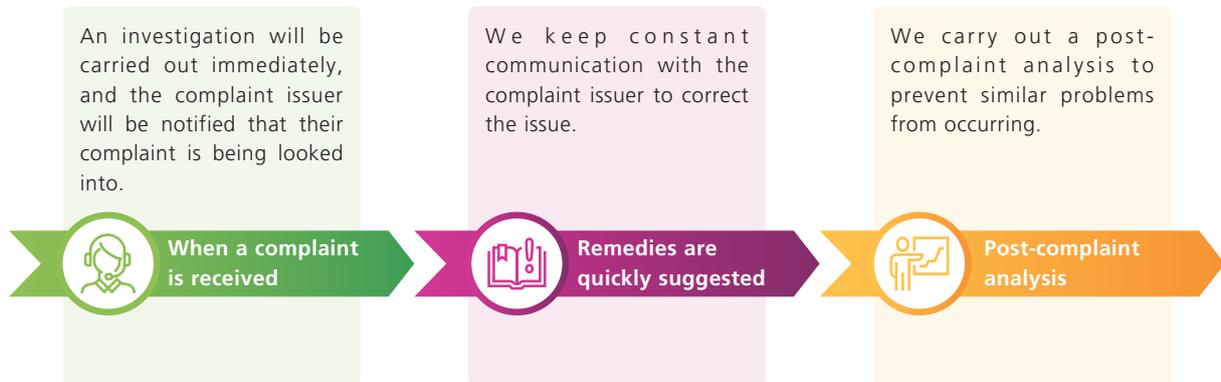
UNDERSTANDING OUR CUSTOMERS’ NEEDS

Our main goal in conducting our business is to consistently improve the quality of our services and enhance customer satisfaction. To achieve this objective, we engage in frequent promotional activities, face-to-face meetings, and electronic communication with our clients. Throughout the stages of pre-sale, contract signing, and after-sales support, we maintain a friendly and supportive approach towards our customers.

We diligently document all inquiries and concerns raised by our clients, and we establish a clear timeframe for resolving them. Additionally, we maintain regular contact with our customers to ensure that their issues are handled promptly and effectively. We have implemented various communication channels to better understand our customers’ feedback and requirements, such as telephone surveys, customer discussions, market share analysis, customer feedback, warranty claims, and dealer reports. During the Reporting Period, we did not receive any complaints about our products and services.

OUR PRODUCT RESPONSIBILITY

Our procedure for handling customer complaints outlines the following steps for addressing customer grievances.



In order to track and address the requirements of our customers, we have implemented the products and services demand control procedure. This procedure establishes standardized approaches for recognizing, examining, and fulfilling customer demands. Our marketing and sales department is responsible for carrying out these procedures and addressing any specific requirements of our clients, such as user training, on-site installation, bug fixing, legal compliance, and industry standards.

We regularly conduct surveys to assess customer satisfaction regarding our product performance, customer service, pricing, and delivery schedule. Based on the feedback we receive, we generate a comprehensive analysis report on customer satisfaction to identify the strengths and areas for improvement in our products and services. This Report, along with customer feedback, serves as a guide for our continuous efforts to enhance our services, improve customer satisfaction, and meet their evolving needs.

OUR PRODUCT RESPONSIBILITY

PROTECTING DATA PRIVACY AND SECURITY

Maintaining a competitive advantage relies heavily on ensuring the high stability of our software and applications. We understand the significance of upholding system integrity and proactively preventing any potential data and information security issues that could pose risks to our business. To achieve this, we have implemented an information security and IT service management system (the “**Information Security and IT Service Management System**”), which is certified with the ISO/IEC 27001:2013 international standard. This certification enables us to standardize our data safety privacy procedures, including measures such as data encryption, access permissions, and password settings.

Through this system, we efficiently manage our data assets, personnel security, and potential information security risks. Furthermore, we have established a dedicated information security management team to provide additional support in these endeavours. This team is responsible for setting annual management goals, evaluating potential information security risks, responding to unforeseen network security incidents, and delivering information security training to enhance employee awareness of data privacy and security.

To safeguard our clients’ data and confidential information against loss, misuse, and unintended disclosure, we have implemented various policies. We strictly adhere to a customer privacy policy, which outlines our commitment to protecting data privacy. This policy clearly defines the purpose of collecting, using, disclosing, and transferring customer data and is designed to ensure the security of data privacy. Our employees are obligated to follow these policies to maintain the confidentiality of our clients’ information, and we will not disclose such information without their explicit consent.

During the Reporting Period, the Group complied with the regulations outlined in China’s Cybersecurity Law concerning network operation security and network information security.



PROTECTION OF INTELLECTUAL PROPERTY

Safeguarding intellectual property is of utmost importance to us, and we strictly adhere to all applicable laws and regulations regarding intellectual property rights, such as the “Implementing Rules of the Trademark Law of the People’s Republic of China” and the “Patent Law of the People’s Republic of China” along with its “Implementation Rules”. We understand that protecting intellectual property rights fosters innovation and creativity, which are valuable assets for the Group. To ensure this protection, we have developed an intellectual property management guideline that outlines our policies concerning copyrights, patents, the confidentiality of technical and trade information, and trademarks. Our administration department is responsible for implementing and overseeing these policies, assigning roles and responsibilities for intellectual property management, and monitoring related activities.

In order to further safeguard intellectual property, we require all employees, customers, and suppliers to sign an intellectual property and confidentiality agreement. This agreement establishes the terms and conditions for the ownership and protection of intellectual property. We ensure that everyone within the Group respects and upholds intellectual property rights. Furthermore, we provide incentives for employees who make significant contributions to the protection of intellectual property rights through salary adjustments, discretionary bonuses, and even promotions.

We take violations of intellectual property rights seriously, and any employee or supplier found to be in violation of relevant laws and regulations may face disciplinary actions, including the possibility of terminating their business partnerships with us.

During the Reporting Period, the Group was not aware of any non-compliance with applicable laws and regulations relating to privacy and intellectual property of our products and services.

ANTI-CORRUPTION AND ANTI-BRIBERY

The Group maintains a commitment to upholding the principles of legal compliance and integrity in all its operations. We adhere strictly to a range of anti-corruption laws and regulations, including the “Anti-unfair Competition Law of the PRC”, the “Anti-money Laundering Law of the PRC”, the “Anti-corruption and Anti-bribery Management System”, and our CSR policies. These regulations establish clear guidelines for the conduct and behaviour of our staff when engaging in business activities. Our business operations strictly prohibit any forms of corruption, extortion, bribery, fraud, and money laundering. To mitigate the risk of corruption and bribery within the workplace, we have implemented various measures, which are outlined in detail below.

We organized training on anti-corruption to our directors during the Reporting Period. The training lasted for 4.5 hours to keep them informed of the latest regulations and introduced ways to prevent corruption practices. Our general staff also received 4.5 hours of training on anti-corruption. During the Reporting Period, the Group was not aware of any legal case in relation to corrupt practices brought against any of its group companies and its employees.

ALL STAFF

They cannot accept and give advantages to our customers or business partners.

TOP MANAGEMENT AND KEY STAFF

They must sign an integrity declaration to declare that they will not involve in corrupted actions.

OUR SERVICE PROVIDERS, CONTRACTORS, AND SUPPLIERS

To ensure they can meet our ethical standards, they must sign the Anti-corruption and Anti-bribery Agreement.

The Group has implemented a system for whistleblowing to promote the reporting of suspected misconduct, such as conflicts of interest or unethical behaviour, by employees and business partners. Upon receiving a report, a dedicated team will conduct a comprehensive internal investigation and take appropriate corrective actions based on the findings. The confidentiality of the whistle-blower’s identity and the reported information will be rigorously maintained to ensure protection against unfair treatment. Employees found to be in violation of the CSR policy or integrity declarations will face disciplinary measures, while suppliers who violate our probity agreements may have their business relationship terminated. In serious cases, we will report to the relevant law enforcement authorities for further handling.

During the Reporting Period, the Group was unaware of any material non-compliance with applicable laws and regulations relating to bribery, fraud, extortion, and money laundering.

Our dedication lies in fostering the progress of community infrastructure and social advancement, while continuously enhancing the well-being of underprivileged individuals through community initiatives and charitable contributions. This commitment is driven by our “Corporate Community Involvement Policy” that guides our actions towards improving local social conditions and welfare.

During the Reporting Period, sponsored jointly with China Mobile Communications Group, we donated RMB10,000 with China Mobile Communications Group being the designated assistance unit for Tangyuan County, Jiamusi City, Heilongjiang Province, as we are committed to consolidating the achievements of poverty alleviation in Tangyuan County and connecting with rural revitalization efforts. The donated funds would be used to repair 116 unit of smokehouse and construct 985 square meters of resurgence room.

中国移动通信集团江苏有限公司

苏移函乡振〔2023〕3号

感谢信

飞思达技术（北京）有限公司：

2023年是全面贯彻落实党的二十大精神的关键之年，是巩固拓展脱贫攻坚成果同乡村振兴有效衔接的关键之年。中国移动江苏公司坚持以习近平新时代中国特色社会主义思想为指导，深入贯彻落实国家乡村振兴战略部署，扎实履行中央企业政治责任、经济责任、社会责任，助力黑龙江汤原县和江苏省淮安市淮安等地区乡村振兴工作顺利开展。

贵公司积极履行社会职责，主动参与了我公司对口支援汤原县和淮安区的乡村振兴帮扶工作，开展资金捐助，用于当地急需的产业发展、基础设施改造等方面，用实际行动鼎力支持脱贫地区经济社会发展，充分展示了关注民生、热心公益的社会责任感。

中国移动江苏公司对贵公司的善举深表感谢！希望贵公司一如既往地关心支持，携手为全面推进乡村振兴、巩固拓展脱贫攻坚成果接续奋斗！

中国移动通信集团江苏有限公司

2023年11月14日

ENVIRONMENTAL PROTECTION

IB is dedicated to mitigating its environmental impact in response to the growing concerns of climate change and pollution. Despite operating primarily in office settings, the Company has implemented eco-friendly initiatives in its daily operations to reduce emissions and promote sustainable use of resources.

Since 2015, IB has established an ISO 14001 certified environmental management system (“EMS”) at its Beijing headquarters. This system effectively manages significant environmental aspects and risks by implementing suitable controls and mitigation measures. The Company has also developed various policies and procedures to identify and address environmental risks, minimize significant environmental impacts, and respond to potential disasters. In 2021, IB introduced the “Quality Environment OHS Management Manual,” which outlines measures for environmental protection, energy conservation, and consumption reduction, while ensuring compliance with relevant laws and regulations.

On an annual basis, the General Management Department identifies environmental factors within office spaces and project sites. They establish controls for key environmental factors and assess the effectiveness of these measures. The department utilizes an environmental factors identification and evaluation form, which assigns scores to different environmental risks based on factors like affected area, frequency of occurrence, recovery time, predictability, and social awareness. During the Reporting Period, the Group was not aware of any breaches of relevant laws and regulations relating to gas emission and the generation of hazardous waste and non-hazardous waste discharged into water and land. IB complies with the applicable national environmental laws and regulations such as the “Environmental Protection Law of the PRC”.

OUR ENVIRONMENTAL MANAGEMENT

Due to the nature of our business, which mainly takes place in office settings, our daily activities result in minimal emissions and waste generation. The management of wastewater discharge is handled by the building management company. The emissions from our vehicles are limited and have negligible impact on our operations. To prioritize environmental sustainability, we have conscientiously embraced the following guidelines and policies.





Accredited EMS

- *The implementation of this policy ensures consistent procedures for identifying significant environmental risks and implementing measures to control emissions and resource consumption within the Group.*



Annual Environmental and Management Summary

- *Each year, the General Management Department establishes environmental objectives and assesses the performance of each department in achieving these objectives.*



Company Management Policy

- *This policy offers guidance to employees on promoting environmentally responsible practices when using company vehicles. For instance, employees are instructed to turn off idling engines when the vehicles are stationary and perform regular vehicle maintenance checks to ensure proper functioning and minimize excessive gas emissions. Additionally, superior vehicle fueled with low sulphur content are selected to reduce air pollutant emissions.*



Energy Use Policy

- *This policy promotes energy conservation and provides guidance to employees on reducing energy consumption. It emphasizes resource consciousness, uses energy-efficient products, advocates electricity and water conservation, reduces fuel consumption, saves administrative resources, and encourages responsible office supply usage.*



Green Office Management Procedures

- *These measures aim to minimize office waste generation by implementing comprehensive guidelines and actions that reduce unnecessary consumption.*

ENVIRONMENTAL PROTECTION

To manage our emission, we have established the following targets in 2021. We will keep monitoring our progress and implementing appropriate measures to achieve our targets.

| Aspect | Target |
|------------------------------------|--|
| Environmental Management | <ul style="list-style-type: none">• Every year, we ensure zero environmental-related pollution, complaint, or prosecution. |
| Greenhouse Gases (“GHG”) Emissions | <ul style="list-style-type: none">• By 2025, reduce GHG emission intensity by 20% as compared with the baseline in 2019.• Achieve net zero GHG emission by 2050. |
| Energy | <ul style="list-style-type: none">• By 2025, reduce the energy consumption intensity by 10% as compared with the baseline in 2019. |
| Waste | <ul style="list-style-type: none">• Every year, we ensure all hazardous waste are disposed of according to the laws and regulations.• Build up recycling system in the office of all branches by 2024 and encourage recycling of all computers, monitors, hard disks and other accessories, and printer toner cartridges. |
| Water | <ul style="list-style-type: none">• By 2025, reduce water consumption intensity by 10% as compared with the baseline in 2019. |

ENVIRONMENTAL TRAINING

Offering environmental training to employees can yield advantages for both the Group and the environment. Conducting such trainings has facilitated our compliance with regulations, reduced our environmental footprint, and enhanced our overall efficiency. Throughout the Reporting Period, we provided training that focused on the following topics:

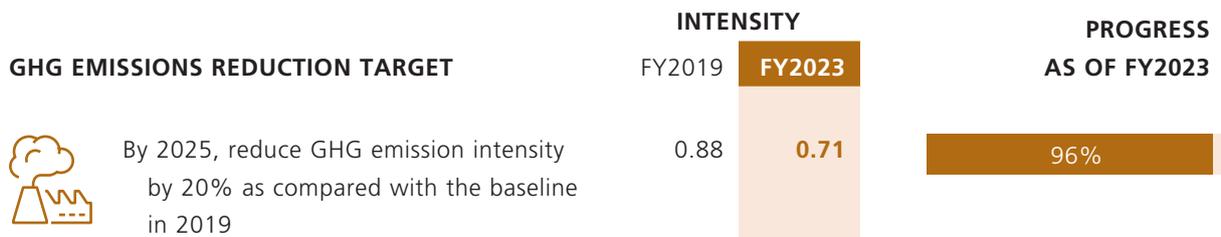
- Identification of environmental factors and evaluation of hazards; and
- Knowledge of environmental and OHS laws and regulations.

CARBON EMISSION AND CLIMATE RESILIENCE

After conducting an evaluation of environmental factors, it has been determined that a significant portion of GHG emissions within the Group are attributed to vehicle fuel combustion and office electricity consumption. Despite the emissions being relatively low, the Group remains committed to reducing them through efficient vehicle management practices and conservation of resources.

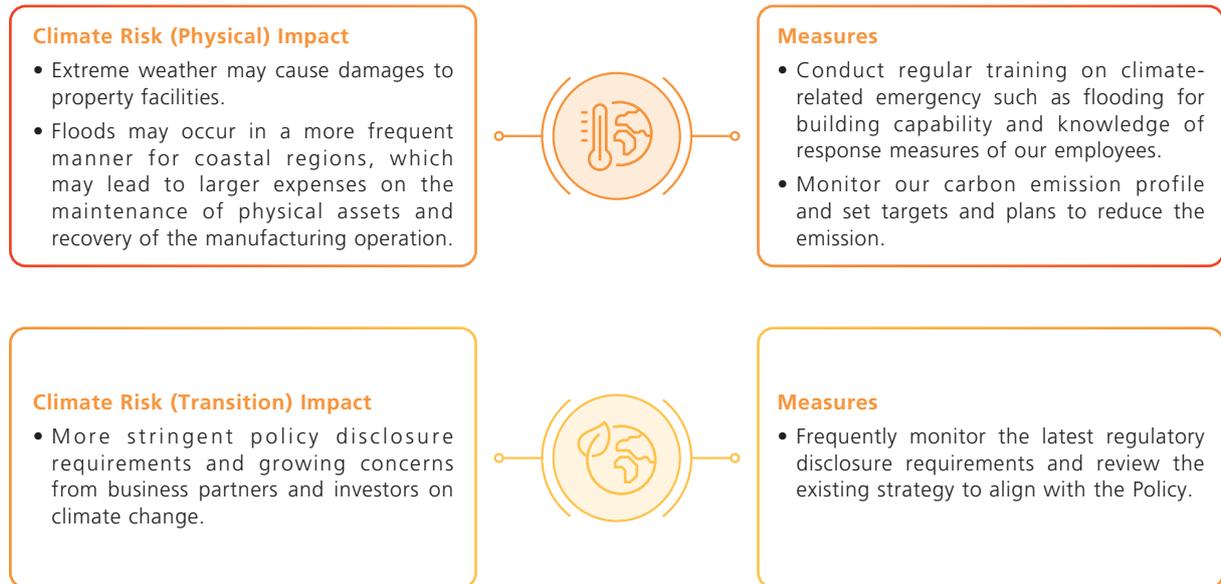
To establish targets and plans for reducing carbon emissions, we regularly track our carbon footprint. However, during the Reporting Period, our electricity consumption increased due to longer hardware operation and air conditioning for testing purposes.

We regularly track the progress of our target set. Below is our progress of achievement in 2023, along with details.



ENVIRONMENTAL PROTECTION

As a socially responsible entity, we acknowledge China's dedication to reducing carbon emissions. As a result, we strive to embrace environmentally friendly business practices to contribute to a sustainable environment. The Group is fully committed to decreasing carbon emissions to minimize its impact on the climate. To gain a comprehensive understanding of potential climate-related risks, we have conducted assessments and evaluations of both physical and transitional risks.



RESPONSIBLE RESOURCES CONSUMPTION

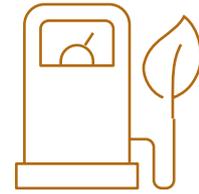
IB has implemented a green office system to reduce waste generation in its daily office operations. These guidelines are designed to raise employee awareness and promote resource conservation within the Group. Regular reviews and sample testing are conducted to ensure that all departments fulfil their responsibilities in waste sorting and the recycling of both hazardous and non-hazardous materials. Furthermore, multiple disposal bins are provided to facilitate convenient waste sorting by employees.

ENVIRONMENTAL PROTECTION

To reduce consumption of resources from our business operations, IB has developed an Energy Use Policy outlining measures to guide and educate employees on efficient and sustainable resource usage. The Group primarily consumes vehicle fuel (gasoline), electricity, water, and paper in daily office operations, and we highlight key measures to control energy use in these areas below.

Energy

- Adopt electronic appliances with higher energy efficiency and energy efficiency certified equipment
- Control and maintain the room temperature of our offices at an energy-efficient level (24-26 degrees Celsius)
- Adopt natural lighting and natural ventilation whenever possible
- Attach signage to remind employees of switching off idle lights and office equipment
- Replace the old equipment with new high energy efficient models to reduce the electricity consumption
- Encourage our employees to use public transportation instead of the use of private vehicles



We regularly track the progress of our target. The following is our progress of achievement in 2023, along with details.

| ENERGY CONSUMPTION REDUCTION TARGET | INTENSITY | | PROGRESS AS OF FY2023 |
|---|-----------|-------------|---|
| | FY2019 | FY2023 | |
|  By 2025, reduce the energy consumption intensity by 10% as compared with the baseline in 2019 | 3.48 | 3.70 | We will continue to closely monitor our energy consumption in the future. |

ENVIRONMENTAL PROTECTION

For water and other resources, we have the green office system in place to encourage the employee in resource conservation. The water consumption has been decreased gradually over the year. During the Reporting Period, the water consumption was 247.41m³ of an intensity of 0.89m³ per full-time employee. During the Reporting Period, the Group did not have any issue in sourcing suitable water.

The green office system establishes the following guidelines for our employees to follow, including some key measures disclosed below:

Water

- Opt for water saving devices and faucets in our workplace
- Conduct regular water pipe maintenance to prevent water leakage
- Encourage the usage of phosphorus-free detergents and degradable cleaning products
- Attach signage to remind our employees to switch off the faucet tightly after finished washing and avoid rinsing the containers under the running water to reduce the water wastage

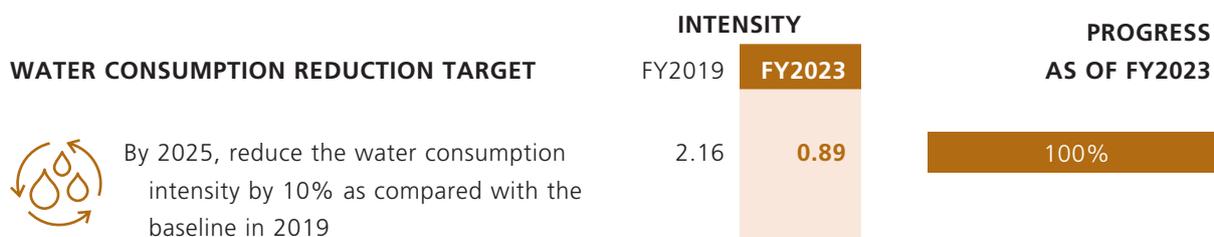


Other Materials

- Adopt the electronic application for internal communication and documents circulation to promote paperless office
- Adopt double-sided printing and re-use the single-sided printed paper
- Utilize the reusable products (e.g. rechargeable batteries, refillable stationeries) instead of single use products



We regularly track the progress of our target. The following is our progress of achievement in 2023, along with details.



OUR ENVIRONMENTAL PERFORMANCE

The environmental KPIs data during the Reporting Period are shown in the table below.

| | Unit ³ | 2023 | 2022 |
|---|---|----------------|--------|
| Direct Energy ⁴ | | | |
| – Gasoline | Litre (“L”) | – ⁵ | 100.00 |
| | Giga Joule (“GJ”) | – | 3.28 |
| Intensity | GJ per full-time employee | – | 0.01 |
| Indirect Energy | | | |
| – Electricity | GJ | 1032.8 | 828.33 |
| Intensity | GJ per full-time employee | 3.70 | 2.83 |
| Water | m ³ | 247.41 | 302.46 |
| Intensity | m ³ per full-time employee | 0.89 | 1.03 |
| Paper | Tonne | 0.03 | 0.04 |
| Non-hazardous waste ⁶ | Tonne | 0.43 | 0.41 |
| Intensity | Tonne per full-time employee | 0.002 | 0.001 |
| Hazardous waste | | | |
| – Waste batteries, electronic parts and accessories | Pieces (“Pc”) | 26 | 31 |
| – Waste cartridges | Pc | 38 | 28 |
| Intensity | Pc per full-time employee | 0.23 | 0.20 |
| Total Emission ⁷ | Tonne of carbon dioxide equivalent (“tCO ₂ e”) | 198.59 | 161.81 |
| Direct Emission (Scope 1) ⁸ | tCO ₂ e | – | 0.24 |
| Indirect Emission (Scope 2) ⁹ | tCO ₂ e | 175.03 | 140.38 |
| Other Indirect Emission (Scope 3) ¹⁰ | tCO ₂ e | 23.56 | 21.01 |
| Intensity | tCO ₂ e per full-time employee | 0.71 | 0.55 |

ENVIRONMENTAL PROTECTION

- ³ The intensity unit is based on the full-time employees of the Group within the reporting scope.
- ⁴ The conversion factors from volumetric units of gasoline consumption to energy units are in reference to CDP
Technical note: Conversion of fuel data to MWh.
- ⁵ The decrease in gasoline consumption can be attributed to the ongoing decline in business visits and discard of company vehicles.
- ⁶ Non-hazardous waste is consigned to the building management company for handling.
- ⁷ Our operation mainly takes place in our offices, and our carbon emission is the majority type of emission generated. All wastewater discharge is managed by the building management company. The air emission of the Group's vehicle is limited; thus, is non-material to our operation.
- ⁸ The direct emission (Scope 1) covers the emission from the mobile sources combustion. The calculation is based on the published emission factors from 2006 IPCC Guidelines for National Greenhouse Gas Inventories and the guidance worksheets of World Resources Institute's GHG Protocol Tool for Mobile Combustion.
- ⁹ The indirect emission (Scope 2) covers the emission from the purchased electricity from power company. The calculation is based on the emission factors from 2019 emission factors for purchased electricity within Mainland China, published by Climate Change Info-Net.
- ¹⁰ The other indirect emission (Scope 3) covers the emission from the business travel of employees only.

| HKEx ESG Reporting Guide General Disclosures & KPIs | | Explanation/ Reference Section |
|---|---|--|
| Aspect A: Environment | | |
| A1 Emission | Information on: <ul style="list-style-type: none"> – the policies; and – compliance with relevant laws and regulations that have a significant impact on the issuer <p>relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous wastes.</p> | Environmental Protection/ Our Environmental Management |
| KPI A1.1 | The types of emissions and respective emissions data. | Environmental Protection/ Our Environmental Performance The Group’s operation does not have significant air emission due to its business nature |
| 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). | Carbon Emission and Climate Resilience/Our Environmental Performance |
| KPI A1.3 | Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). | Our Environmental Performance |
| KPI A1.4 | Total non-hazardous waste produced (in tonnes) and where appropriate, intensity (e.g. per unit of production volume, per facility). | Our Environmental Performance |
| KPI A1.5 | Description of measures to mitigate emissions and results achieved. | Environmental Protection/ Carbon Emission and Climate Resilience |
| KPI A1.6 | Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved. | Responsible Resources Consumption |

HKEx ESG REPORTING GUIDE INDEX

| HKEx ESG Reporting Guide General Disclosures & KPIs | | Explanation/ Reference Section |
|---|--|--|
| A2 Use of Resource | Policies on efficient use of resources including energy, water and other raw materials. | Responsible Resources Consumption, Our Environmental Performance |
| 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). | Our Environmental Performance |
| KPI A2.2 | Water consumption in total and intensity (e.g. per unit of production volume, per facility). | Our Environmental Performance |
| KPI A2.3 | Description of energy use efficiency target(s) set and steps taken to achieve them. | Environmental Protection, Our Environmental Performance |
| 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. | Environmental Protection |
| KPI A2.5 | Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. | The Group's operation does not involve significant amount of packaging material due to its business nature |
| A3 The Environment and Natural Resources | Policies on minimising the issuer's significant impact on the environment and natural resources. | Responsible Resources Consumption, Our Environmental Performance |
| KPI A3.1 | Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. | Responsible Resources Consumption |
| A4 Climate Change | Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. | Carbon Emission and Climate Resilience, Our Environmental Management |
| 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. | Carbon Emission and Climate Resilience |

| HKEx ESG Reporting Guide General Disclosures & KPIs | | Explanation/ Reference Section |
|---|--|---|
| Aspect B: Social | | |
| B1 Employment | <p>Information on:</p> <ul style="list-style-type: none"> – the policies; and – compliance with relevant laws and regulations that have a significant impact on the issuer <p>relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.</p> | Care for the Employee, Employment Standard, Diversity and Inclusion, Staff Training and Development |
| KPI B1.1 | Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. | Care for the Employee, Diversity and Inclusion |
| KPI B1.2 | Employee turnover rate by gender, age group and geographical region. | Care for the Employee, Diversity and Inclusion |
| B2 Health and Safety | <p>Information on:</p> <ul style="list-style-type: none"> – the policies; and – compliance with relevant laws and regulations that have a significant impact on the issuer <p>relating to providing a safe working environment and protecting employees from occupational hazards.</p> | Healthy and Safe Workplace |
| KPI B2.1 | Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. | Healthy and Safe Workplace, Diversity and Inclusion |
| KPI B2.2 | Lost days due to work injury. | Healthy and Safe Workplace, Diversity and Inclusion |
| KPI B2.3 | Description of occupational health and safety measures adopted, how they are implemented and monitored. | Healthy and Safe Workplace |

HKEx ESG REPORTING GUIDE INDEX

| HKEx ESG Reporting Guide General Disclosures & KPIs | | Explanation/ Reference Section |
|---|--|-----------------------------------|
| B3 Development and Training | Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. | Staff Training and Development |
| KPI B3.1 | The percentage of employees trained by gender and employee category (e.g. senior management, middle management). | Staff Training and Development |
| KPI B3.2 | The average training hours completed per employee by gender and employee category. | Staff Training and Development |
| B4 Labour Standard | Information on: <ul style="list-style-type: none"> – the policies; and – compliance with relevant laws and regulations that have a significant impact on the issuer <p>relating to preventing child and forced labour.</p> | Employment Standard |
| KPI B4.1 | Description of measures to review employment practices to avoid child and forced labour. | Employment Standard |
| KPI B4.2 | Description of steps taken to eliminate violation practices when discovered. | Employment Standard |
| B5 Supply Chain Management | Policies on managing environmental and social risks of supply chain. | Supply Chain Management |
| KPI B5.1 | Number of suppliers by geographical region. | Supply Chain Management |
| KPI B5.2 | Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored. | Supply Chain Management |
| KPI B5.3 | Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. | Supply Chain Management |
| KPI B5.4 | Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. | Supply Chain Management |

| HKEx ESG Reporting Guide General Disclosures & KPIs | | Explanation/ Reference Section |
|---|--|--|
| B6 Product Responsibility | Information on: <ul style="list-style-type: none"> – the policies; and – compliance with relevant laws and regulations that have a significant impact on the issuer <p>relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.</p> | Our Product Responsibility, Ensuring our Quality, Products and Services, Advertisement & Marketing, Protecting Data Privacy and Security |
| KPI B6.1 | Percentage of total products sold or shipped subject to recalls for safety and health reasons. | Ensuring our Quality Products and Services |
| KPI B6.2 | Number of products and service related complaints received and how they are dealt with. | Understanding Our Customers' Needs |
| KPI B6.3 | Description of practices relating to observing and protecting intellectual property rights. | Protection of Intellectual Property |
| KPI B6.4 | Description of quality assurance process and recall procedures. | Ensuring our Quality Products and Services, Keeping Quality of Products and Services with R&D |
| KPI B6.5 | Description of consumer data protection and privacy policies and how they are implemented and monitored. | Protecting Data Privacy and Security |

HKEx ESG REPORTING GUIDE INDEX

| HKEx ESG Reporting Guide General Disclosures & KPIs | | Explanation/ Reference Section |
|---|--|-----------------------------------|
| B7 Anti-corruption | Information on: <ul style="list-style-type: none"> – the policies; and – compliance with relevant laws and regulations that have a significant impact on the issuer <p>relating to bribery, extortion, fraud and money laundering.</p> | Anti-corruption and Anti-bribery |
| 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. | Anti-corruption and Anti-bribery |
| KPI B7.2 | Description of preventive measures and whistle-blowing procedures and how they are implemented and monitored. | Anti-corruption and Anti-bribery |
| KPI B7.3 | Description of anti-corruption training provided to directors and staff. | Anti-corruption and Anti-bribery |
| B8 Community Investment | 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. | Community Involvement |
| KPI B8.1 | Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). | Community Involvement |
| KPI B8.2 | Resources contributed (e.g. money or time) to the focus area. | Community Involvement |



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