



REPORTING INDEX



1) HKEX, NASDAQ, LSE GROUP AND GRI ESG REPORTING GUIDES CONTENT INDEX


This Report has been prepared in accordance with the provisions of the latest ESG Guide issued by the HKEX, and also with reference to the Nasdaq ESG Reporting Guide, and the LSE Group's ESG Reporting Guidance, as well as the GRI Standards. The table below summarizes where relevant disclosures could be found throughout this report. Relevant SDGs are also cross-referenced below.

HKEX ESG Guide Aspect and KPI	Nasdaq	LSE	GRI	Section/Remark	Page	UN SDG
MDR 13 A statement from the board containing the following elements: i. a disclosure of the board's oversight of ESG issues; ii. the board's ESG management approach and strategy, including the process used to evaluate, prioritize and manage material ESG-related issues (including risks to the issuer's businesses); and iii. how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.	E8, E9, E10, G3, G8, G9	-	-	2023 Sustainability Highlights	P.4	
				Sustainability Governance	P.15-19	
				Sustainability Strategy	P.26-27	
MDR 14 A description of, or an explanation on, the application of the (i) Materiality, (ii) Quantitative, (iii) Consistency reporting principles	G8, G9	-	3-1, 3-2	About This Report Sustainability Strategy	P.3 P.23-25	
MDR 15 Reporting boundaries of the ESG report and the process of setting them	G8, G9	-	3-1	About This Report	P.3	




HKEX ESG Guide Aspect and KPI		Nasdaq	LSE	GRI	Section/Remark	Page	UN SDG
Environment							
A1 Emissions	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 air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	E7	–	3-3	Environmental Policy Climate Action The Company is not aware of any non-compliance that had a significant impact on the Company in the reporting year.	P.20 P.57	 
KPI A1.1	The types of emissions and respective emissions data.	E2	–	305-1, 305-2, 305-7	Scope 3 Screening and Measurement Performance Data Summary (Environmental)	P.60-61 P.75	
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tons) and, where appropriate, intensity.	E1 E2	–	305-1, 305-2, 305-4	Scope 3 Screening and Measurement Performance Data Summary (Environmental)	P.60-61 P.74	
KPI A1.3	Total hazardous waste produced (in tons) and, where appropriate, intensity.	E7	–	306-3, 306-4, 306-5	Waste and Packaging Performance Data Summary (Environmental)	P.62 P.77	
KPI A1.4	Total non-hazardous waste produced (in tons) and, where appropriate, intensity.	E7	–	306-3, 306-4, 306-5	Waste and Packaging Performance Data Summary (Environmental)	P.62 P.77	
KPI A1.5	Description of emissions target(s) set, and steps taken to achieve them.	E1, E2	–	3-3, 305-5	Sustainability Governance Environmental Goal Climate Action	P.15-19 P.28 P.55-56	
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.	E7	–	3-3	Waste and Packaging	P.62	

HKEX ESG Guide Aspect and KPI		Nasdaq	LSE	GRI	Section/Remark	Page	UN SDG
Environment							
A2 Use of Resources	General Disclosure Policies on the efficient use of resources, including energy, water and other raw materials.	E7	-	3-3	Sustainability Governance	P.20	
					Environmental Policy	P.20	
					Climate Action	P.57	
KPI A2.1	Direct and/or indirect energy consumption by type in total (kWh in '000s) and intensity.	E3, E4, E5	Energy use	302-1, 302-3	Performance Data Summary (Environmental)	P.75	
KPI A2.2	Water consumption in total and intensity.	E6	-	303-1, 303-3, 303-5	Water Use	P.63	
					Performance Data Summary (Environmental)	P.76	
KPI A2.3	Description of energy use efficiency target(s) set, and steps taken to achieve them.	E6	-	302-4	Sustainability Governance	P.15-19	
					Environmental Goal	P.28	
					Climate Action	P.55, 58-59	
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.	E6	-	-	Water Use	P.63	
KPI A2.5	Total packaging material used for finished products (in tons) and, if applicable, with reference to per unit produced.	E7	-	301-1, 301-3, 306-4, 306-5	Performance Data Summary (Environmental)	P.77	

HKEX ESG Guide Aspect and KPI		Nasdaq	LSE	GRI	Section/Remark	Page	UN SDG
Environment							
A3 The Environment and Natural Resources	General Disclosure Policies on minimizing the issuer's significant impacts on the environment and natural resources.	E7	-	3-3	Sustainability Governance	P.20	
					Environmental Policy	P.20	
					Climate Action	P.57	
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	E7	-	3-3, 305-1, 305-2,	Climate Action	P.57	
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.	E8, E9, E10	-	-	Sustainability Governance	P.16-19	
					Environmental Policy	P.20	
					Climate Action	P.57	
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.	E8, E9, E10	-	-	Climate Action	P.57-59	

HKEX ESG Guide Aspect and KPI		Nasdaq	LSE	GRI	Section/Remark	Page	UN SDG
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.	S6, S8, S9, S10, G1, G6	-	3-3	Sustainability Governance Human Rights and Labor Rights Human Capital Management	P.20 P.32 P.64-70	
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	S4, S5	Share of temporary staff	2-7, 2-8, 2-21, 405-1	Performance Data Summary (Social)	P.78-79	
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	S3	Staff turnover rates	3-3, 401-1	Performance Data Summary (Social)	P.79-80	



HKEX ESG Guide Aspect and KPI		Nasdaq	LSE	GRI	Section/Remark	Page	UN SDG
Employment and Labour Practices							
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.	S8	-	3-3	Sustainability Governance	P.20	
					Occupational Health and Safety	P.71	
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	S7	-	403-9, 403-10	Occupational Health and Safety	P.72	
					Performance Data Summary (Social)	P.81	
					Over the past three years, there were no reported work-related fatalities.		
KPI B2.2	Lost days due to work injury.	S7	-	403-9, 403-10	Occupational Health and Safety	P.72	
					Performance Data Summary (Social)	P.81	
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	S8	-	403-1, 403-2, 403-4, 403-5	Occupational Health and Safety	P.71	

HKEX ESG Guide Aspect and KPI		Nasdaq	LSE	GRI	Section/Remark	Page	UN SDG
Employment and Labour Practices							
B3 Development and Training	General Disclosure Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	-	-	3-3, 205-2, 403-5, 404-2, 404-3	Talent Development and Engagement	P.68	 
KPI B3.1	The percentage of employees trained by gender and employee category.	-	-	-	Talent Development and Engagement Performance Data Summary (Social)	P.69 P.81	
KPI B3.2	The average training hours completed per employee by gender and employee category.	-	Employee training hours	404-1	Talent Development and Engagement Performance Data Summary (Social)	P.69 P.81-82	
B4 Labor 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 labor.	S9, S10	-	3-3	Sustainability Governance Human Rights and Labor Rights The Company had no reported cases of non-compliance related to child and forced labor in the reporting year.	P.20 P.32	 
KPI B4.1	Description of measures to review employment practices to avoid child and forced labor.	S9, S10	-	408-1, 409-1	Human Rights and Labor Rights	P.32	
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	S9, S10	-	408-1, 409-1	Human Rights and Labor Rights	P.32	

HKEX ESG Guide Aspect and KPI		Nasdaq	LSE	GRI	Section/Remark	Page	UN SDG
Operating Practices							
B5 Supply Chain Management	General Disclosure Policies on managing environmental and social risks of the supply chain.	S9, S10, G5, G6		3-3	Sustainability Governance	P.20	 
					Human Rights and Labor Rights	P.32	
					Responsible Supply Chain Management	P.41-42	
KPI B5.1	Number of suppliers by geographical region.	-	-	204-1	Responsible Supply Chain Management	P.41	
					Number of Suppliers by Geographical Region	P.41	
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.	G5	-	308-1, 414-1	Responsible Supply Chain Management	P.41-42	
					Number of Suppliers by Geographical Region	P.41	
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	G5	-	-	Responsible Supply Chain Management	P.41-42	
					Number of Suppliers by Geographical Region	P.41	
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	-	-	-	Responsible Supply Chain Management	P.41-42	
					Product Sustainability	P.63	

HKEX ESG Guide Aspect and KPI	Nasdaq	LSE	GRI	Section/Remark	Page	UN SDG	
Operating Practices							
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.	-	-	3-3, 416-1	Sustainability Governance	P.20	
					Data Privacy and Security	P.33	
					Intellectual Property	P.33-34	
					Responsible Commercialization	P.35-36	
					Research and Development	P.43-44	
The Company is not aware of any incident of non-compliance that had a significant impact to the Company in the reporting year.							
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	-	-	-	Anti-Counterfeiting & Product Traceability	P.39	
					Adverse Events	P.40	
					No recalls in relation to products and services were received in the reporting year.		
KPI B6.2	Number of products and service-related complaints received and how they are dealt with.	-	-	417-2, 417-3, 418-1	Whistleblowing	P.34	
					Adverse Events	P.40	
No significant complaint was received in the reporting year.							
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	-	-	-	Intellectual Property	P.33-34	
KPI B6.4	Description of quality assurance process and recall procedures.	-	-	-	Sustainability Governance	P.20	
					Adverse Events	P.40	
					Product Quality and Safety	P.50	
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	G7	-	3-3	Sustainability Governance	P.20	
					Data Privacy and Security	P.33	

HKEX ESG Guide Aspect and KPI		Nasdaq	LSE	GRI	Section/Remark	Page	UN SDG
Operating Practices							
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.	G6	–	3-3, 205-3	Sustainability Governance Code of Conduct and Anti-corruption The Company is not aware of any incident of noncompliance that had a significant impact to the Company in the reporting year.	P.20 P.31	
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.	G6	–	205-1, 205-3	Code of Conduct and Anti-corruption No reported legal cases of corruption brought against the Company or its employees that had a significant impact on the Company in the reporting year.	P.31	
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	–	–	–	Code of Conduct and Anti-corruption Employee Awareness Whistleblowing	P.31 P.32 P.34	
KPI B7.3	Description of anti-corruption training provided to directors and staff.	G6	Employee training hours	205-2	Employee awareness Anti-Corruption Training	P.32 P.32	

HKEX ESG Guide Aspect and KPI	Nasdaq	LSE	GRI	Section/Remark	Page	UN SDG
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.	–	Social and community investment	3-3	Community Investment	P.73
						 
KPI B8.1	Focus areas of contribution.	–	Social and community investment	413-1	Community Investment	P.73
KPI B8.2	Resources contributed to the focus area.	–	Social and community investment	413-1	Community Investment	P.73

2) SASB CONTENT INDEX

The Report has been prepared in accordance with reference to the SASB Biotechnology & Pharmaceuticals Sustainability Accounting Standard. The table below summarizes where relevant disclosures could be found throughout this report.

Disclosure Topic	SASB Standards	Disclosure Metric	Remark and References	Page
Safety of Clinical Trial Participants	SASB-BP-210a.1	Discussion, by world region, of management process for ensuring quality and patient safety during clinical trials.	N/A	N/A
	SASB-BP-210a.2	Number of FDA Sponsor Inspections related to clinical trial management and pharmacovigilance that resulted in: (1) Voluntary Action Indicated (VAI) and (2) Official Action Indicated (OAI).	Research & Development During the reporting year, there were no FDA Sponsor Inspections related to clinical trial management and pharmacovigilance that resulted in (1) Voluntary Action Indicated (VAI) and (2) Official Action Indicated (OAI).	P.48
	SASB-BP-210a.3	Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries.	Research & Development During the reporting year, there were no monetary losses as a result of legal proceedings associated with clinical trials in developing countries.	P.47
Access to Medicines	SASB-BP-240a.1	Description of actions and initiatives to promote access to health care products for priority diseases and in priority countries as defined by the Access to Medicine Index.	Access to Healthcare	P.53-54
	SASB-BP-240a.2	List of products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Programme (PQP).	N/A	N/A

Disclosure Topic	SASB Standards	Disclosure Metric	Remark and References	Page
Affordability & Pricing	SASB-BP-240b.1	Number of settlements of Abbreviated New Drug Application (ANDA) litigation that involved payments and/or provisions to delay bringing an authorised generic product to market for a defined time period.	Access to Healthcare During the reporting year, there were no settlements of Abbreviated New Drug Application (ANDA) litigation that involved payments and/or provisions to delay bringing an authorised generic product to market for a defined time period.	P.53
	SASB-BP-240b.2	Percentage change in: (1) average list price and (2) average net price across U.S. product portfolio compared to previous year.	Access to Healthcare During the reporting year, there was no percentage change in (1) average list price and (2) average net price across U.S. product portfolio compared to previous year as we do not lead any product commercialization in the U.S..	P.53
	SASB-BP-240b.3	Percentage change in: (1) list price and (2) net price of product with largest increase compared to previous year.	Access to Healthcare There was no percentage change in (1) list price and (2) net price of product with largest increase compared to previous year.	P.53
Drug Safety	SASB-BP-250a.1	List of products listed in the FDA MedWatch Safety Alerts for Human Medical Products database.	N/A	N/A
	SASB-BP-250a.2	Number of fatalities associated with products as reported in the FDA Adverse Event Reporting System.	Responsible Commercialization During the reporting year, there were no fatalities associated with products as reported in the FDA Adverse Event Reporting System.	P.40
	SASB-BP-250a.3	Number of recalls issued, total units recalled.	Responsible Commercialization During the reporting year, there were no quality-related adverse events or product recalls occurred.	P.40
	SASB-BP-250a.4	Total amount of product accepted for takeback, reuse, or disposal.	Responsible Commercialization During the reporting year, there were no product accepted for takeback, reuse, or disposal.	P.40
	SASB-BP-250a.5	Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (cGMP), by type.	Research & Development During the reporting year, there were also no FDA enforcement actions taken in response to violations of current Good Manufacturing Practices.	P.50

Disclosure Topic	SASB Standards	Disclosure Metric	Remark and References	Page
Counterfeit Drugs	SASB-BP-260a.1	Description of methods and technologies used to maintain traceability of products throughout the supply chain and prevent counterfeiting.	Responsible Commercialization We incorporate serialized barcodes on the product carton boxes. These unique barcodes serve as identifiers that can be scanned and traced throughout the supply chain. By printing serialized barcodes on the carton boxes, it enables efficient tracking and verification of each product unit, allowing for accurate monitoring of the product's journey from production to distribution.	P.39
	SASB-BP-260a.2	Discussion of process for alerting customers and business partners of potential or known risks associated with counterfeit products.	Responsible Commercialization When a potential or confirmed case of counterfeit products is identified, we promptly initiate a comprehensive investigation to gather evidence and assess the scope of the issue. Internal teams collaborate with law enforcement agencies, regulatory bodies, and other relevant stakeholders to address the situation effectively.	P.39
	SASB-BP-260a.3	Number of actions that led to raids, seizure, arrests, and/or filing of criminal charges related to counterfeit products.	Responsible Commercialization In 2023, no actions have led to raids, seizure, arrests, or filing of criminal charges related to counterfeit products.	P.39
Ethical Marketing	SASB-BP-270a.1	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims.	Responsible Commercialization We were also not aware of any monetary losses as a result of legal proceedings associated with false marketing claims.	P.39
	SASB-BP-270a.2	Description of code of ethics governing promotion of off-label use of products.	N/A	N/A
Employee Recruitment, Development & Retention	SASB-BP-330a.1	Discussion of talent recruitment and retention efforts for scientists and research and development personnel.	Talent Acquisition and Retention	P.66-67
	SASB-BP-330a.2	(1) Voluntary and (2) involuntary turnover rate for: (a) executives/senior managers, (b) midlevel managers, (c) professionals, and (d) all others.	Performance Data Summary (Social)	P.79-80

Disclosure Topic	SASB Standards	Disclosure Metric	Remark and References	Page
Supply Chain Management	SASB-BP-430a.1	Percentage of (1) entity's facilities and (2) Tier I suppliers' facilities participating in the Rx-360 International Pharmaceutical Supply Chain Consortium audit program or equivalent third-party audit programs for integrity of supply chain and ingredients.	Responsible Commercialization 100% of our Tier I suppliers participated either in the Rx-360 International Pharmaceutical Supply Chain Consortium audit program or equivalent third-party audit programs for integrity of supply chain and ingredients.	P.42
Business Ethics	SASB-BP-510a.1	Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery.	Business Ethics and Anti-Corruption There were also no material monetary losses as a result of legal proceedings associated with corruption or bribery.	P.31
	SASB-BP-510a.2	Description of code of ethics governing interactions with health care professionals.	Business Ethics and Anti-Corruption Through business partnerships, we also follow RDPAC Code of Practice, which is contained in our internal SOPs and policies, such as Interactions with HCP, HCO and Patient Organizations.	P.31

3) TCFD CONTENT INDEX

This Report has been prepared in accordance with reference to the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). The table below summarizes where relevant disclosures could be found throughout this report.

Disclosure Area	Recommended Disclosure	Remark and References
Governance	Disclose the organisation’s governance around climate-related risks and opportunities.	Sustainability Governance
	Describe management’s role in assessing and managing climate-related risks and opportunities.	Climate Action Sustainability Governance Climate Action
Strategy	Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.	Climate Action
	Describe the impact of climate-related risks and opportunities on the organisation’s businesses, strategy, and financial planning.	Climate Action
	Describe the resilience of the organisation’s strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario.	Climate Action
Risk Management	Describe the organisation’s processes for identifying and assessing climate-related risks.	Sustainability Governance Climate Action
	Describe the organisation’s processes for managing climate-related risks.	Sustainability Governance Climate Action
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation’s overall risk management.	Sustainability Governance Climate Action
	Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.	Climate Action
Metrics and Targets	Disclose Scope 1, Scope 2, and if appropriate, Scope 3 GHG emissions, and the related risks.	Climate Action Performance Data Summary (Environmental)
	Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	Sustainability Governance Climate Action