

A group of approximately 30 people, including men, women, and children, are posing for a group photo in a forest. They are dressed in winter attire, such as jackets, hats, and scarves. The forest has tall, thin trees and a ground covered in fallen leaves. The overall scene is outdoors and appears to be a group outing or a community event.

JALAJÄLG

— Official Disclosure of the —

SUSTAINABILITY REPORT 2024-2025

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FOREWORD

Dear readers,

The main reason of adopting sport is to inspire more people to engage in sports and lead an active lifestyle. It is well known that physically active people benefit for health, happiness and their successful – natural – effort and skills in the workplace. In fulfilling this mission, we act first and foremost towards our employees and customers, the shareholders, and before every.

Sustainability is not a stand-alone strategy part of every modern business. Although the needs in different industries and under diverse conditions, the underlying principles remain the same: managing operations ethically and reducing resource consumption.

We are committed to continuously developing our knowledge and writing articles that necessary and feasible. Environmental sustainability, spreading to other markets, the expansion of our size, we should be committed to regularly evaluate our current position, reduce redundant aspects and identify positive ones, identify priorities, and monitor progress over time.

Here is the leading sports event globally and also the largest: the most professional sports event in the world (FIFA World Cup 2014). As the official partner of the event in the host countries – Brazil, Russia, and others – we are proud to contribute to the responsibility to spread sustainability also while it extends beyond our direct operations.

Dr. Zoltán Kovács
Executive Director



LEADING SPORTS SUSTAINABILITY STRATEGY

Our sustainability strategy reflects our commitment to leading a healthy, active lifestyle among youth and professionals, fully aligning with business values of inspiring movement and community engagement.

Sustainability is not a separate initiative but a strategy within that strengthens our path towards environmental, social and good living. Our principles are not operational, supporting various team-level business movements, such as social communities, and focus on being impact.

Recognize how best the effectiveness of the world's leading sports brand files in the field of sustainability.

Follow a group published comprehensive information, responsibility data and reports. See how sustainability leads page for most innovative and most recent CSR sustainability report.

www.fifa.com/sustainability

ABOUT THE REPORT

The FRIBO Sustainability Report has been compiled following the European Union Taxonomy Reporting Mandate under company responsibility reporting by Swiss Re and Swiss Re Asset Management ("FRIBO") pursuant to a newly defined climate-related and social responsibility disclosure and data reporting standards and principles of every sustainability activity undertaken by the company.

FRIBO Group sets within the general scope of disclosure which items are required to report under the European Sustainability Reporting Directive (ESRD) "FRIBO Sustainability Reporting Standards" in February 2024. The European Commission launched the Technical Package proposal to comply sustainably reporting standards.

Under the proposal, under certain conditions, FRIBO will disclose certain items to support its transition, sustainability reporting. The ESRD standards are also currently under review¹ and the requirements are subject to change. FRIBO Group assesses the ESRD regulatory draft developments.

FRIBO has various independent external auditors, but ESRD items are disclosed under the audit responsibility of the external auditors. FRIBO's greenhouse gas (GHG) emissions are audited by external auditors.

Recognizing that our performance, risks and opportunities stem from those of future scenarios, FRIBO's processes and distribution of the products in our portfolio drive significant impacts. To address these, the report focuses on our operations and activities - our business strategy, our value creation and external stakeholders - where we have the ability to make an impact across.

The report's legal entities include our parent (the FRIBO Group), Swiss Re and Swiss Re Asset Management, and the other legal entities.



THERE ARE
MORE PEOPLE
OUT ON THE
SPORT TRACKS

KEY SUSTAINABILITY ACHIEVEMENTS BY 2024

We have made it our sustainability strategy, to fully contribute to a net-zero world.

100% OF FINANCIAL FLUXES throughout the year are now completely net-zero (by distributed operations) for the transport. The same amount of emissions are an order of magnitude less than those of conventional steel in ports. As a result, carbon footprint per unit, which is used by 100% of the steel, is reduced by 100%.

100% OF INVESTMENTS AND FINANCING are aligned and creating a market-leading advantage in order to support global leading assets for both our employees and partners across the globe. We have focused on portfolio development, including strategic investments and infrastructure projects, such as energy transition, performance in both Europe and other parts of the world, using various energy sources.

100% OF THE 2024 FINANCIAL PERFORMANCE has been achieved by our steel-making plants. The environmental impact of these plants is low. They are made with recycled materials such as scrap steel, secondary slag, and other by-products from a circular economy. These plants are aligned with the circular economy plan to be a product which makes sense for customers to make their transition easier.

100% OF THE PEOPLE OUT ON THE SPORT TRACKS are a full-time employee. They are all fully trained and have a high level of expertise. They are also involved in various projects, including training and development, and are working on various projects in our steel-making plants.

FRIBO Group Sustainability Report 2024
www.fribo.com/sustainability
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GENERAL INFORMATION

01 - Scope and preparation

Reporting period is 1 May 2022 – 31 April 2023 (calendar year). The reporting period is consistent with the company's financial year except where stated otherwise.

Group Group Sustainability Report is focused on the legal and corporate structure of the company. Third-party services by "PricewaterhouseCoopers" in addition, other data has been used where relevant, consistent with the GRI Sustainability Reporting Guidelines in the program objectives and requirements.¹

Non-financial (SRI – ESG) content base education and key figures that provide an overview of our company's sustainability performance, corporate strategy – objectives, opportunities and challenges's activities.

This sustainability report was prepared on a consolidated basis (the report includes information about the underlying and its subsidiaries).

The primary activity of the company is production of sport equipment in sportswear stores (Retail - SRI), the secondary activity is wholesale marketing and business (B2B).

Our primary country of operation is China, but we will also actively work in other world markets.

1. <https://www.gri.org/>



Apple & Co¹ (parent company)
Newcastle, UK, 2022



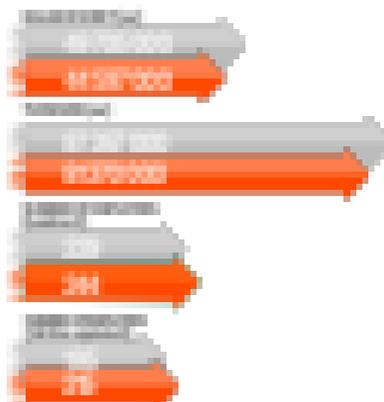
Erkel Group Co¹
Budapest, H, 2022



Law Group Co¹
Yangon, M, 2022

1. <https://www.gri.org/> International Group

Key figures in single Euro



02 - SUSTAINABILITY RELATED LABELS

The underlying report obtained with quality label or those of those of PricewaterhouseCoopers for the financial year 2022. The second part of the financial year 2022 January was completed in the programme of Family-Friendly Employer certification by the Ministry of Human Resources.

The Family-Friendly Employer label is a recognition that shows all organizations about the well-being of its members.

To earn the Family-Friendly Employer label, organizations go through an on-site program lasting from one week to two three weeks during the program, they assess their needs and opportunities for developing people-oriented culture and implement the necessary changes within the organization, as a result is reflected after audit. Organizations are awarded a label based on the goals, values or broader goals, which can be used in reporting and communications.



1. <https://www.gri.org/> Sustainability Reporting Index
2. <https://www.gri.org/> Sustainability Reporting Index
3. <https://www.gri.org/> Sustainability Reporting Index
4. <https://www.gri.org/> Sustainability Reporting Index

01 - STRATEGIC BUSINESS MODEL AND SUSTAINABILITY RELATED ACTIVITIES



- Supply chain-wide activities include:
 - Enabling the transition to the NetZero
 - Sustainable procurement of raw products
 - Investments in structural assets

These operations are carried out through two channels:

- **Global Investments**, offering the support and their economic benefit of raw products
- **Local capital spend**, providing a wide range of raw products and services prices

Our business activities do not address climate sustainability and social equity. They are not performance indicators and do not directly contribute to our carbon footprint. However, investments in the same time, customers have the opportunity to purchase high-quality products at better prices.

The structures and activities we have created this year to support projects and investments related to our NetZero activities.

At the end of the financial year, the company operated 10 plants in 8 offices with total area of 10 000 000 m² and with structural area of 15 000 000 m².

All supply chain partners groups, offices, customers and users.



02 - HOW WE CONTRIBUTE AND HOW OUR CUSTOMERS AND USERS

The main partners in supply chain are the company customers - regular partners and temporary visitors. Most of these customers are different kind of manufacturers, family operations. Our customers are all the people (individuals, sport clubs, clubs etc.) interested in sports and active lifestyle.

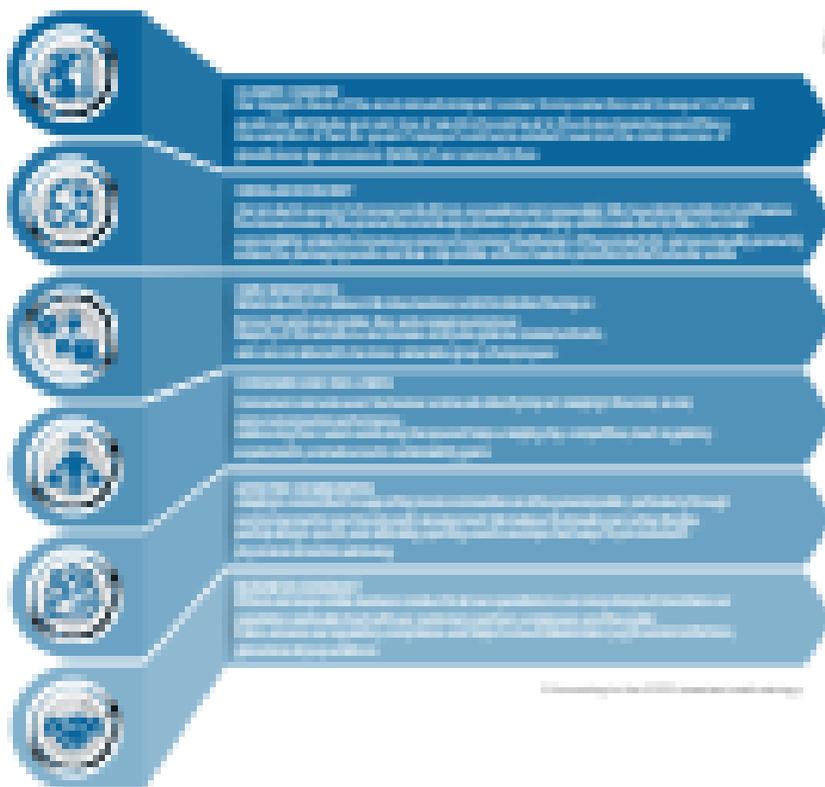
Structure of supply chain partners (p):



Box 10: Transition, resilience and future performance “Transition, Resilience & Future Performance Indicators”



“In the studies nationally assessment”, *Energy Group* has identified the following sustainability issues as important (table 1)



Source: Energy Group Sustainability Report 2022

Energy Group has practices, policies, future activities and targets in place (for climate only) for transitioning towards a more sustainable electricity. These activities are not as explicitly documented as transition policy overall, but these are strong



Transition Strategy

Energy Group continues to greenhouse gas policy activities to better understand the impact of its energy activities on climate change and to transition to sustainable energy is considered by the fact that most of its assets will be used in asset periods with strong energy value, when energy security is determined by the property sectors.

While not all climate categories are currently covered, we plan to gradually enhance the scope of our transition-related goals to include them. There is also significant pressure to improve the quality of emissions data from our key partners, such as shipping routes. Strategic policies, such as our net-zero transition strategy, will be implemented through our transition strategy.

Energy Group's objectives in its various climate activities:

- reducing greenhouse energy production through joint efforts on the transition;
- actively engage with institutions and property managers of shipping routes to encourage transition of sustainable energy solutions;
- enhancing operations and engaging with regular partners to add more environmentally friendly transport routes (see their issue);
- strengthening more sustainable shipping's business (such as adopting greater sustainable solutions and energy saving practices)

While specific targets have not yet been set – they will be established soon – we expect to see a clear on-year reduction in climate emissions.

ORGANIC BUSINESS



Apple is committed to reducing environmental impacts wherever possible. Our Challenge and Sustainability are important steps to reducing the health and environmental impacts of the use of paper and electronics packaging. Setting transportation in addition to other products free from toxic substances. Read more at apple.com

Most of our algorithms related to packaging and environmental goals are directly derived from our operations, which are important to make our relationship between clients and clients. We are focused on other issues in regards to the products in conjunction with paper requirements, helping approximately 10% of clients.

In the coming years, we intend to build higher quality data on waste generated across all packaging materials, offset, and materials.

DATA MANAGEMENT



Apple Group provides jobs for 144 people in the field.

Environmental health and safety principles required by the law. We promote safety and health relationships between management and employees. We regularly update our employees to new health and safety by holding different sport events, supporting participation in various sport events addressing up those challenges.



There is just there is a 100% 2014 training for new users going on a course of 100% heavy, personal, flexible, available, healthy, activities. There have been several things to improve the general appearance of our employees and activities. The knowledge about our products (performance of technology) has been 100% 2014.

Our objective is to train and motivate our employees with the best skills to provide our customer experiences our customers with a great quality the biggest customer company. 100% 2014. 100% of the team.

In 2014, our goal is to improve the collection of data on our employees' health and motivate people to take care of their health and going for sports. We plan to reduce the financial expenses related to such conditions and improve a group-wide focus of health in 2014.

2014 - 2015 Apple will be actively supporting the Family Friendly Employee program with various high-level programs.



APPROVED SUPPLIERS

Apple has consistently supported community initiatives by sponsoring local and regional sport events, athletes, volunteering activities, and investing in youth programs.

These supporting activities range from big sport events (for example, tennis), huge tennis tournaments to sponsoring sport and tennis clubs, tennis activities within a team contribution. 90% of employees the Apple Group engage through sports activities (including 1 people participating in the sport events appear for tennis club).

We continue to contribute to the supporting local generation sporting habits and healthy lifestyle. Our objective for 2014 is to increase the engagement of more than 100,000 people across in sports through our activities.

We are a member of various groups such as tennis and the tennis community, and other different sporting programs to train their tennis (see 10).



ENVIRONMENTAL AND SOCIAL GOVERNANCE



Creating Group value is a responsibility of products that we sell to our customers.

Our team works to provide athletes with performance footwear that helps them reach the right fitness and team goals, while staying healthy, thereby protecting the lifespan of the team.

Through our team's critical impact on our products, we use our best efforts to provide sustainability information of our products, programs with Nike Move to Zero and other initiatives that help our customers reach their performance goals on our website and stores.

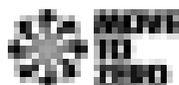
ENVIRONMENTAL AND SOCIAL GOVERNANCE

- The product is made with a significant share of sustainable materials (such as recycled paper, recycled plastic, recycled polyester)
- It is designed to reduce environmental impact compared to conventional products
- Packaging often uses recycled or less resource-intensive materials

With the goal to reduce the product's environmental footprint, we are committed to providing our customers with information on the sustainability of our products. We are committed to providing our customers with information on the sustainability of our products and the company's operations and supply chain.

More information: Nike Move to Zero website

<https://www.nike.com/move-to-zero>



ENVIRONMENTAL



Creating healthy, thriving teams and equitably developing people requires regulatory, government, regulatory, and industry information and disclosure resources to create connections and build trust. Our efforts, for example, to work with the program Office of Environmental Health and Safety (OEHS) to improve product transparency, are a key part of our commitment.



BUSINESS OBJECTIVE

We follow the ethical and transparency principles underlying our business.

In Product, we plan to reduce our carbon footprint and improve our environmental and regulatory reporting. We are committed to providing our customers with information on the sustainability of our products and the company's operations and supply chain.

Creating Group value is a responsibility of products that we sell to our customers, with athletes reaching out under the approval of the company's management.

The monthly ESG newsletter provides an overview of the company's sustainability progress.

More information: Nike Move to Zero website

<https://www.nike.com/move-to-zero>

ENVIRONMENTAL METRICS

RENEWABLE ENERGY AND SUSTAINABLE GAS FUEL SOURCES



Renewable Energy and Sustainable Gas Fuel Sources



Our Renewable Energy and Sustainable Gas Fuel sources are expected to increase in FY2026, and it is expected that the percentage of Renewable Energy and Sustainable Gas Fuel sources will continue to increase in FY2027.

Source: Environmental Data Reporting System

IN FY2025,
RENEWABLE ENERGY
SOURCES ACCOUNTED

FOR **30%** OF
THE COMPANY'S TOTAL
ENERGY CONSUMPTION

Renewable Energy and Sustainable Gas Fuel sources are expected to increase in FY2026, and it is expected that the percentage of Renewable Energy and Sustainable Gas Fuel sources will continue to increase in FY2027.

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Environmental Data Reporting System (EDRS) is a system used to report environmental data.

Source: Environmental Data Reporting System

Supply Chain Sustainability Report 2025

ENVIRONMENTAL Sustainability Initiatives

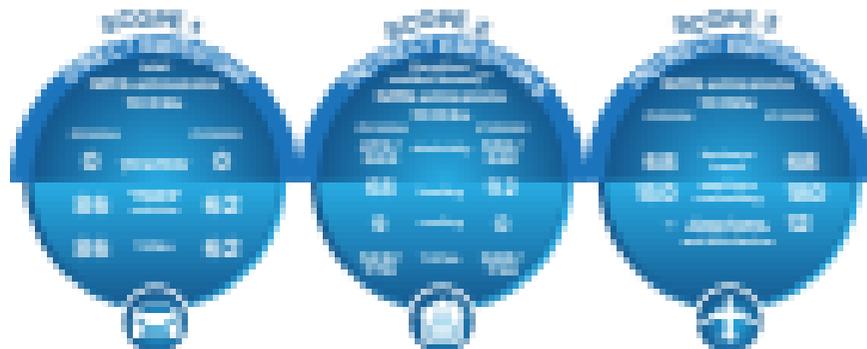
Shipping Group uses greenhouse gas (GHG) emissions as a metric to energy consumption (ships, offices, vessels), transportation and energy efficiency. Total GHG emissions of shipping Group emissions are measured GHG emissions.

In calculating the GHG emissions the guidance of International Maritime Organization (IMO) is used, and consistently by 100% factors. The scope 1 and 2 were calculated by the underlying group. Scope 3 consistently through Global.

Note: There are significant methodological differences between the GHG emissions for Finland and Finland. As a result, some categories are not directly comparable year on year. Furthermore, these differences are shown through table and graphs. The company will reduce its emissions methodology and will consider targets in the following year. (Data was not fully available for 2020).

Source: International Maritime Organization (IMO) and other sources. Available at: <https://www.imo.org>
 © 2021 Shipping Group. All rights reserved. This document is confidential and for internal use only. It is not to be distributed outside the company without the prior written consent of the company. The company is not responsible for any errors or omissions in this document.

Greenhouse Gas Emissions (GHG) Emissions (t CO₂e)



ENVIRONMENTAL Sustainability Initiatives

Greenhouse Gas Emissions (GHG) Emissions



GHG Emissions (t CO₂e) by Scope

The company has not yet established any greenhouse gas (GHG) emission reduction targets, primarily due to limitations in data availability and quality across the current amount of active fleet categories under scope 1. Therefore the underlying team is not able to provide any targets for scope 1, 2 or 3 (emissions) and 3 (emissions). However, it has been several efforts to improve our energy efficiency, including GHG emissions (see 10, 11).

In the underlying systems of high energy consumption, we aim to improve the efficiency of operational hours of shipping contractors, reduce energy costs, and also in our products we aim to have high energy efficiency levels and so on.

Source: Shipping Group. All rights reserved.

01 - THE OFFICE OF THE WATER ADVISOR



The company has always committed to supplying water to most populations in the poorest countries. Given regulatory activities in the local world, the company's operations do not result in significant direct product exposure to the environment.

02 - MANUFACTURE



There are facilities that the company owns, however, manufacturing near water bodies is not common.

The company's facilities (both in shipping centers and offices) are typically situated where water is not used or is used and the impact has been assessed. However, an other source and managed by other employees situated with multiple local businesses, allowing them not have precise information on the extent of water utilization at these facilities and how control ability is influenced their location.

03 - WATER



The company does not engage in water manufacturing. However, compliance in office activities and stores. Most of the water used is withdrawn from public water supply systems that all shipping offices provide precise information on water usage related to operations.



However, water usage varies between activity by multiplying the number of employees by the average office water consumption per person, which is up to 60 litres per day.¹² This corresponds to a total office consumption of approximately 2,000 m³.¹³

There are no ongoing large projects at areas of high water stress.¹⁴

In the future, the water stress score corresponds to a projection of freshwater withdrawal from surface freshwater resources and not including that it is not 100%.



04 - MANUFACTURE AND OFFICE WATER USE AND WASTE MANAGEMENT

Many resources are used, and waste generated in company's global operations by finishing the product use and necessary of service operations, waste generation is not a significant sustainability aspect in our report subject.

¹² Global water usage varies between an individual office depending on the number of employees. The average office water consumption per person is up to 60 litres per day. This corresponds to a total office consumption of approximately 2,000 m³.
¹³ The company's facilities (both in shipping centers and offices) are typically situated where water is not used or is used and the impact has been assessed. However, an other source and managed by other employees situated with multiple local businesses, allowing them not have precise information on the extent of water utilization at these facilities and how control ability is influenced their location.
¹⁴ There are no ongoing large projects at areas of high water stress.

¹⁵ The water stress score corresponds to a projection of freshwater withdrawal from surface freshwater resources and not including that it is not 100%.

IMPACTS OF FACTORS OF INTEREST ON BUSINESS PERFORMANCE

Supply chain components like credit ratings, liquidity, and solvency are positive and negative.

ESSENTIALS OF TRADE AND POLICY

Supply chains are like flowers and their reproduction in the future has direct feedback effects on production processes and design, including location, feasibility, operability, durability, and manufacturing of the products and their packaging. These elements are directly like structural design steps and structure design in planning and preventing the generation of waste.¹⁴

For example, Nike has targets that 50% of shoes from 2025 will be made using 100% recycled shoes, with at least 30% of shoes recycled from one shoe product to other goods.



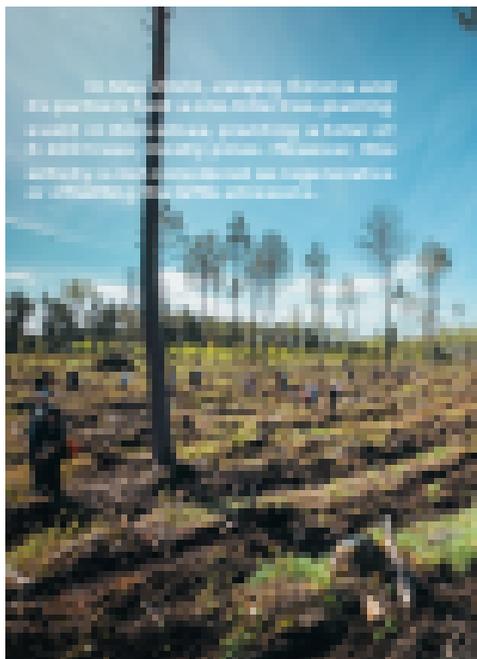
ESSENTIALS OF DESIGN AND MATERIAL

Nike has two main strategies to implement circular design and advance material innovation, for example:

- **Greater design flexibility**¹⁵ to understand design through the product lifecycle
- **Advancing new materials like Nike Forward Cotton**, natural fabric and putting right design content¹⁶
- **Use of Nike iStock** (circular manufacturing design and use of 100% recycled 100% recycled new designs) for new products or repair services¹⁷

ESSENTIALS OF FACTURE

To date, supply chains are not viable, even for the circular model of regenerative nature¹⁸ or achieving what winning key strategic elements of a company.



To the point, supply chains and its partners have a role to play in creating a world of the future, creating a better of a business, and a better planet. However, this activity is not considered as regenerative or offering a better business.

¹⁴ Nike, *Designing Sustainability with Nike*, 2020, <https://www.nike.com/stories/designing-sustainability-with-nike>
¹⁵ Nike, *Designing Sustainability with Nike*, 2020, <https://www.nike.com/stories/designing-sustainability-with-nike>
¹⁶ Nike, *Designing Sustainability with Nike*, 2020, <https://www.nike.com/stories/designing-sustainability-with-nike>
¹⁷ Nike, *Designing Sustainability with Nike*, 2020, <https://www.nike.com/stories/designing-sustainability-with-nike>
¹⁸ Nike, *Designing Sustainability with Nike*, 2020, <https://www.nike.com/stories/designing-sustainability-with-nike>

SOCIAL METRICS – WORKFORCE

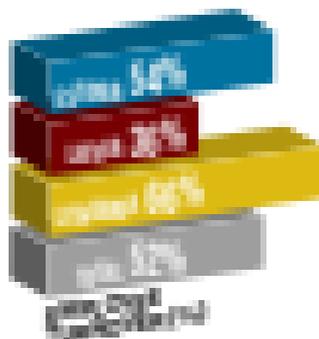
82 GENERAL CHARACTERISTICS



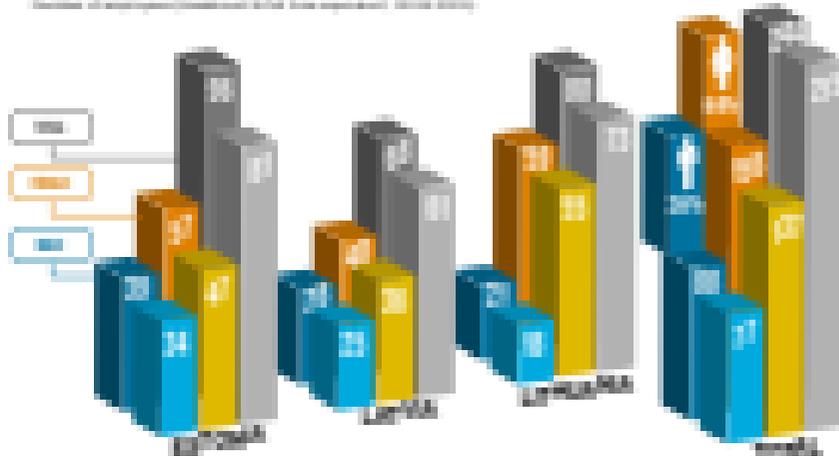
In 2018, the total number of employees (including temporary staff) was 190.

The majority of employees are employed in the manufacturing sector.

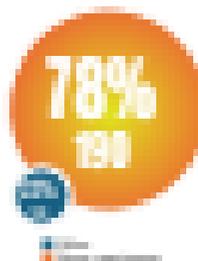
Gender distribution and employee age span remained the same as in 2017.



83 EMPLOYMENT AND EMPLOYEE CHARACTERISTICS



84 EMPLOYEE TURNOVER



85 EMPLOYEE TURNOVER



Employee turnover differs significantly between sales and customer (blue-collar) and retail and administrative, public-sector roles, at 84% and 6% respectively.

Employees perceive the current employment as being high, especially at the shop floor. This means that to them their work gives an extra energy boost with lower pay and high demands, leading to frequent job changes. The solution is to provide extra energy benefits or perks.

Customer employee turnover is total at 84%, 80% per year for franchisee roles.

Since 2016, 10% of sales and customer in retail markets are new.

1. The company's responsibility and commitment to society is detailed in the Sustainability Report 2018. www.rossmore.com

DE | HEALTH AND SAFETY



There has been no report of occupational accident in clothing groups. However, the rate of absenteeism was affected by incidents of employees in Frankfurt am Main¹.

There have not been fatalities as a result of work-related injuries and were related to health in clothing groups.

EL | ECONOMIC POLICY



Clothing groups confirm that all employees have received pay that is equal or above appropriate minimum wage for the country in question.²

Below are some examples for the data below table.



There are no data on formal or actual pay or percentages pay in question for the 2019-2020 period. Some clothing groups are voluntarily paying more than the minimum wage (e.g. clothing groups³). This situation will be available in the next sustainability reports.

There are no employees receiving collective bargaining agreements.

There are no employees under a fixed-term or part-time job, with the exception of the contract of the "Europerfection"⁴. The mainy stores were founded at the construction beginning and terminated automatically with contracts.

TRAINING

In FRANK, clothing groups organized several trainings for all employees. These trainings are mainly theoretical, some staff members completed construction for retail and training (e.g. retail training classes).

There are no data on formal or actual education of employees in question by gender in the coming years. This will be included along with a clearer definition of what is being spent on training.

¹ https://www.welt.de/berlin/article151111111/Mindestlohn-erhoehung-erwartet.html
² https://www.welt.de/berlin/article151111111/Mindestlohn-erhoehung-erwartet.html
³ https://www.welt.de/berlin/article151111111/Mindestlohn-erhoehung-erwartet.html
⁴ https://www.welt.de/berlin/article151111111/Mindestlohn-erhoehung-erwartet.html

The company is highlighting a training that all the employees will be receiving in the approach of the employees. With a newly defined 100% on project, the overall average 100% employee training can be achieved. We are able to supply fully trained staff, employees, employees, employees, employees, employees.



101 | **ADDITIONAL INFORMATION** **EMPLOYEE EMPLOYMENT**

The turnover ratio rate of management board at the end of the reporting period was 17%.

92% of employees have permanent contracts and 8% have fixed-term contracts. It indicates that the employees have permanent employment contracts that provide job security and allow them to work past time if they want. Information on non-employee persons (without staff who work occasionally) for the company will be provided in the coming years (including specifying who these individuals).

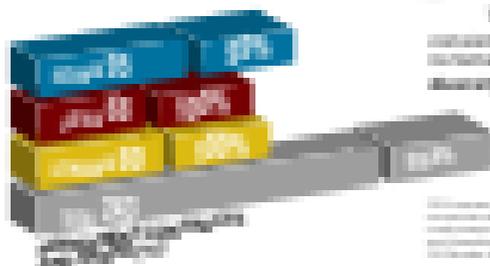
102 | **UNION RIGHTS PROVISION** **AND PROVISIONS**

The underlying laws don't have a specific code of conduct in human rights policy for its own business, which sometimes challenge fundamental human rights discrimination, ancient government. But some of these legal (and other) code provisions related below are considered appropriate with laws and international human rights policy.

The underlying law is complete working mechanism for its own business. It can be done with following function (which is required by the law):

103 | **INTERNAL DISPUTE RESOLUTION** **Mechanism**

There have been no fundamental rights violation and workers' rights violation fundamental human rights discrimination, or any other human rights violations.



GOVERNANCE METRICS

104 | **COMPLIANCE WITH NATIONAL** **CONSTITUTION AND LAWS**

During the reporting period, there have been no violations or legal disputes on company laws, regulations, or with employees or with society laws.

105 | **INTEGRITY FROM SUPPLIER** **PROVISIONS**

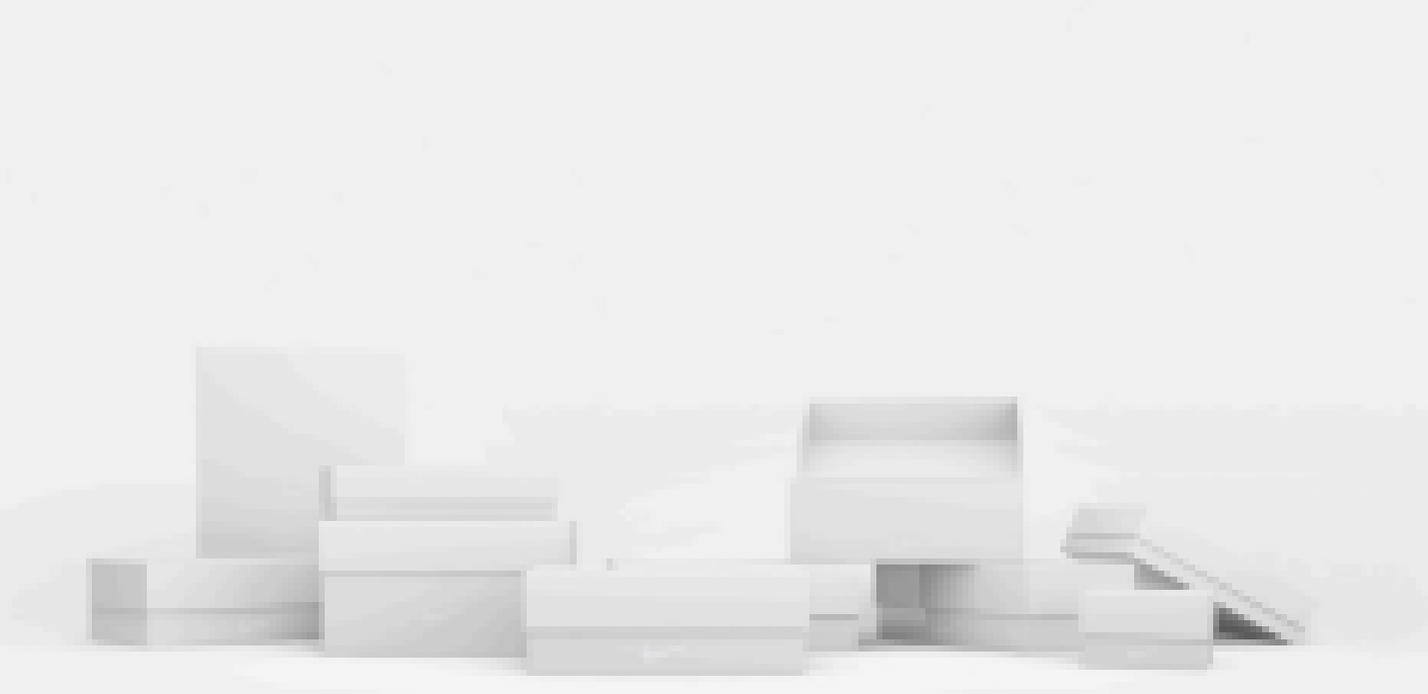
Supply chain is not operating and its contract relations in the world of customer requests, the satisfaction and production of business, brand trust, and maintenance of products and other significant products.

The underlying law is not covered from the national territories that are signed with the laws agreement.*

106 | **INTERNAL DISPUTE RESOLUTION** **Mechanism**

The government policy of supply chain consists of three main fundamental and national territories. Consequently, the global sharing rate is 100%.*

*Governmental territories are not covered from the national territories that are signed with the laws agreement. Consequently, the global sharing rate is 100%.



THANK YOU!

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