

INTRODUCTION TO REPORTING

Hong Kong Food Investment Holdings Limited (the “Company”), together with its subsidiaries (collectively, the “Group”), is pleased to present its annual Environmental, Social and Governance (“ESG”) report for the year ended 31 March 2023 (the “report”), which has been prepared in accordance with ESG Reporting Guide set out in Appendix 27 of Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”). The Group has complied with the disclosure requirements of the “comply or explain” provisions set out in the ESG Reporting Guide.

The board of directors of the Company (the “Board”) has overall responsibility for the Group’s ESG strategy and reporting. The Board is responsible for evaluating and determining the Group’s ESG-related risks and ensuring that appropriate and effective ESG risk management and internal control systems are in place.

THE YEAR IN REVIEW

This year has brought another year of change and resilience with the adoption of ever-dynamic plans and a push for digitisation, we continue to strive to safeguard the health and safety of employees and customers, to enhance our operational efficiency, and to be a good member of the local community. We have been adhering strictly to the government’s guidelines on Covid-19 prevention and Vaccine Pass requirements to curb the spread of viruses in our offices and restaurants. We continue to follow the latest available technologies and energy efficiency measures to reduce the impacts of our operations to environment. We are keen to operate the business in a sustainable way to make contributions to the surrounding environment and society.

REPORTING PERIOD

The ESG report illustrates the Group’s initiative and performance regarding the environmental and social aspects during the reporting period from 1 April 2022 to 31 March 2023 (“reporting period”).

SCOPE AND BOUNDARY

This ESG report covers the Group’s major subsidiaries that principally engaged in trading and catering business in Hong Kong accounting for approximately 98% (2022: 97%) of the Group’s total revenue for the year ended 31 March 2023. Two more subsidiaries of the Group in catering segment are included in this ESG reporting disclosure that led to a change of reporting scope when compared with previous reporting year. Our reporting scope are revisited and discussed by the management team and key stakeholders on a regular basis, to facilitate the assessment and review of the Group’s continual ESG performance and development. Through engaging our key stakeholders, our annual materiality assessment was conducted at the beginning of the reporting year to identify possible changes in ESG priorities and to align with the Group’s objectives and operations. A checklist of the ESG Reporting Guide is provided at the end of this report, which demonstrates our current level of compliance with the Stock Exchange’s ESG Reporting Guide.

報告序言

香港食品投資控股有限公司（「本公司」）連同其附屬公司（統稱「本集團」）欣然提呈其截至二零二三年三月三十一日止年度之年度環境、社會及管治（「ESG」）報告（「報告」），乃根據香港聯合交易所有限公司（「聯交所」）證券上市規則附錄27的ESG報告指引而編製。本集團已遵守ESG報告指引所載「不遵守就解釋」條文的披露規定。

本公司董事會（「董事會」）全面負責本集團的ESG策略及報告。董事會負責評估及釐定本集團的ESG相關風險，並確保設有適當及有效的ESG風險管理及內部監控系統。

年度回顧

今年是充滿變化和韌性的一年，本集團採用靈活多變的計劃和推動數碼化，繼續努力保障僱員和客戶的健康和安全，提高我們的營運效率，並成為社區的良好成員。我們一直嚴格遵守政府有關 Covid-19 的防疫指引及疫苗通行證的規定，以遏制病毒於我們的辦公室和餐廳傳播。我們將繼續遵循最新的技術及能源效益措施，以減低我們的營運對環境的影響。我們熱衷於以可持續的方式經營業務，為周邊環境和社會作出貢獻。

報告期

ESG報告闡述本集團於二零二二年四月一日至二零二三年三月三十一日報告期（「報告期間」）內有關環境及社會層面的舉措及表現。

範圍及界限

本ESG報告涵蓋本集團於香港主要從事的貿易及餐飲業務並佔本集團截至二零二三年三月三十一日止年度總收益約98%（二零二二年：97%）之主要附屬公司。與上一個報告年度相比，本ESG報告披露本集團餐飲分部新增的兩家附屬公司，導致報告涵蓋的範圍出現變動。管理團隊及主要持份者定期審閱及討論報告層面，以持續評估及檢討本集團在ESG的表現及發展。透過持份者的參與，我們於報告年度初進行年度重要性評估，以識別ESG事項優次的潛在變化及配合本集團的目標及營運。本報告末載有ESG報告指引清單，顯示本集團目前遵守聯交所ESG報告指引的程度。

SCOPE AND BOUNDARY (continued)

During the process of preparation of this report, we summarised the Group's performance in corporate and social responsibilities based on the principles of "Materiality, Quantitative, Balance and Consistency". Please refer to the table below for our understanding and response to such reporting principles.

Reporting Principles 報告原則	Definitions 釋義	Our Response 我們的回應
Materiality 重要性	The issues covered in this report should reflect the significant impacts of the Group on the economy, environment and society, or the scope of assessments and decisions of stakeholders being affected. 本報告所涵蓋的議題應反映本集團對經濟、環境及社會的重大影響，或影響持份者的評估及決定的範疇。	Through continuous communication with stakeholders, combined with the Group's strategic development and business operations, we can identify current material sustainable development issues. 通過與持份者持續的溝通交流，並結合本集團戰略發展及業務運營情況，識別當前的重大可持續發展議題。
Quantitative 量化	The report should disclose key performance indicators ("KPIs") in a measurable manner. 本報告應以可計量的方式披露關鍵績效指標（「關鍵績效指標」）。	The Group quantitatively discloses its environmental and social KPIs, and provides textual explanations on quantitative resources. 對本集團的環境和社會關鍵績效指標進行量化披露，同時針對量化資源予以文字闡釋。
Balance 平衡	The report should reflect fairly the overall sustainability performance of the Group. 報告應不偏不倚地反映本集團整體的可持續發展表現。	The Group has explained in detail the sustainable development issues that have a significant impact in the business, including the results achieved and the challenges it faces. 本集團已詳盡闡釋業務中有重大影響的可持續發展事宜，當中包括工作成果及所面對的挑戰。
Consistency 一致性	The Group should use consistent disclosure principles for the preparation of the report. 本集團應確保編製報告採用一致的披露原則。	The Group will ensure that the disclosure scope and reporting methods of the report are generally consistent every year. 本集團將確保報告的披露範圍與匯報方法每年均能保持大體一致。

範圍及界限 (續)

於本報告的編製過程，我們根據「重要性、量化、平衡及一致性」的原則概述本集團於企業及社會責任方面的表現。請參閱下表了解我們對有關匯報原則的理解及回應。

SOURCES OF INFORMATION

The information disclosed in this ESG Report is derived from the Group's formal documents, statistics or public information. The Board is responsible for the truthfulness, accuracy and completeness of its contents.

ACCESS TO THIS REPORT

The ESG Report is available in Chinese and English versions. In case of any discrepancy between the Chinese and English versions of the Report, the English version shall prevail. You may access the Group's official website at <http://www.hongkongfoodinvestment.com.hk> or the website of the Stock Exchange at <http://www.hkex.com.hk> for an electronic copy of the ESG Report.

FEEDBACK

We welcome your feedback and comments on the Group's sustainability report and/or our sustainability performance. Please send us your views via email at info@efood.com.hk.

OUR ESG AGENDA

"To support, to give back and to strive for environmental and social resilience within our community through our governance policies" is our motto for this financial year.

The Group has been considering environmentally and socially conscious decisions in all aspects of operations. The continuous battle against the Covid-19 pandemic has been a major focus this year in terms of administrative and business operations, logistics, and human resources management. Covid-19 has caused major risks to our health and well-being, we are committed to providing a safe and hygienic business environment as one of the top priorities for our employees across the Group and customers. The shift towards a more widespread adoption of technology including cloud data storage systems and online meetings has boosted our overall operational efficiency, and at the same time, has maintained social distancing to achieve a win-win situation for our people and the environment. This new mode of business operations allows the Group to be sustainable and adaptive to every opportunity encountered.

資料來源

本ESG報告披露的資料來自本集團的正式文件、統計數據或公開資料。董事會對其內容的真實性、準確性及完整性負責。

查閱本報告

ESG報告備有中英文本。報告的中英文本如有任何差異，概以英文本為準。閣下可閱覽本集團官方網站<http://www.hongkongfoodinvestment.com.hk>或聯交所網站<http://www.hkex.com.hk>，獲取電子版ESG報告。

反饋

歡迎閣下對本集團的可持續發展報告及／或可持續績效提供反饋及建議。閣下可透過電郵至info@efood.com.hk將意見發送予我們。

我們的ESG議程

本財政年度我們的座右銘是「透過我們的管治政策，支持、回饋並致力為我們的社區提供環境和社會適應力」。

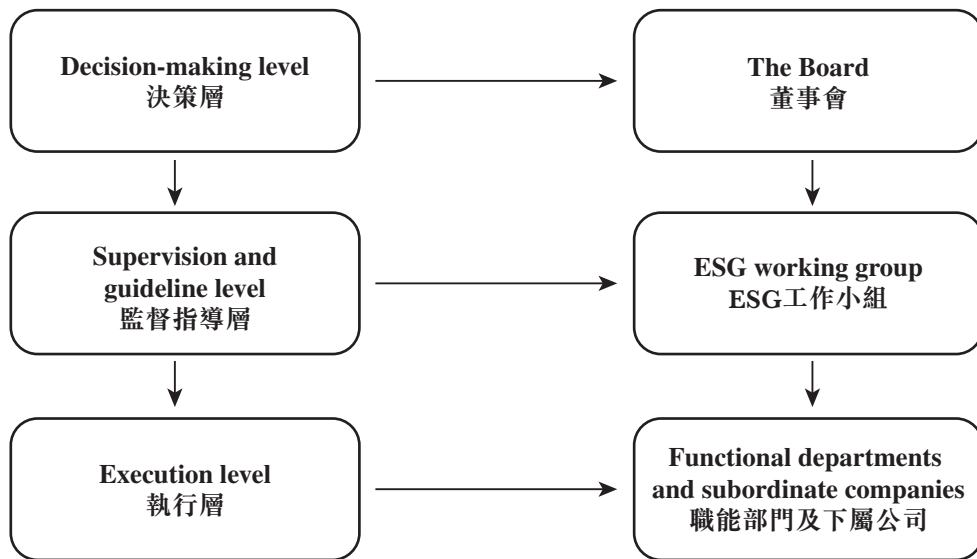
本集團一直於各方面營運作出具備環境和社會意識的決策。在行政及業務運營、物流和人力資源管理方面，持續應對Covid-19疫情是本年度的重點事項。Covid-19對我們的健康和福祉構成重大風險，我們對集團員工和客戶的首要任務是致力提供安全衛生的業務環境。隨著本集團更廣泛地採用雲端數據存儲系統和網上會議等技術，不但提高了我們的整體營運效率，同時保持了社交距離，對我們的僱員和環境，實現了雙贏。這種新的業務營運模式使本集團能夠可持續並適應所遇到的每個機會。

SUSTAINABILITY GOVERNANCE

The Group has established an ESG framework to promote and implement the Group’s sustainability strategy. To ensure effective ESG management, our ESG governance structure, composed of the Board, ESG working group, respective functional departments and subordinate companies, was established to promote ESG management and disclosure. The Board, the ultimate decision-making body of the Group, is responsible for the Group’s ESG governance. The Board steers the Group’s sustainable development forward and bears the overall responsibility of its ESG efforts. In the future, the Board will continue to strengthen ESG risk management and improve ESG working mechanism and regulatory processes to enhance its ESG governance standard. The ESG working group, serving on the supervision and coordination level, is responsible for implementing ESG governance strategy, coordinating ESG matters, compiling the reports, and reporting relevant work progress to the Board on a regular basis. Each functional department and subordinate company, serving on the execution level, is responsible for rolling out initiatives set up by the ESG working group and reporting relevant work progress and data.

可持續性管治

本集團已建立ESG框架，以推動及實施本集團的可持續發展策略。為確保有效的ESG管理，我們已建立由董事會、ESG工作小組、各職能部門及下屬公司構成的ESG架構，以推動ESG管理及披露。董事會作為本集團的最高決策機構，負責本集團的ESG工作，指引本集團可持續發展方向，並承擔其ESG工作的整體責任。未來，董事會將持續加強ESG風險管理工作，完善ESG工作機制及監管流程，以提升ESG管治水平。ESG工作小組作為監督協調層，負責實施ESG策略，協調ESG事宜，編製報告，並定期向董事會報告相關工作進展。各職能部門及下屬公司作為執行層，負責推進ESG工作小組制定的提議，並報告相關工作進度與數據。



MATERIALITY ASSESSMENT

The Group attaches importance to the materiality assessment of ESG issues for the purpose of timely and comprehensive understanding of the materiality of each ESG issue to the business development of the Group and the expectation of stakeholders, in order to facilitate the Group's effective disclosure of ESG information and continuous improvement in the management level of relevant issues. The materiality assessment on ESG issues of the Group during the reporting period covers the following steps:

- | | |
|---------------|---|
| Step 1 | The Group identified the following 21 issues in accordance with the disclosure requirements set out in the ESG Reporting Guide and based on the business characteristics and daily operation of the Group. These issues are considered to have impacts on the environment and the society during our operation. |
| 步驟一 | 本集團按照ESG報告指引的披露要求，根據本集團的業務特點及日常營運，識別出以下21項議題。該等議題被視為在我們的營運過程中對環境及社會產生影響。 |
| Step 2 | Based on the understanding of the demands and expectations of stakeholder during the daily operation, the Group determined the materiality of ESG issues by benchmarking the key points and the trend of ESG works of industry peers. |
| 步驟二 | 基於對持份者在日常營運中的訴求及期望的理解，本集團透過參照同行的ESG工作的要點及趨勢釐定ESG議題的重要性。 |
| Step 3 | Based on the result of the materiality assessment, the Group discussed and determined the key disclosure of the report for the reporting period and the key points for improvement in the future ESG work of the Group. |
| 步驟三 | 根據重要性評估的結果，本集團討論並釐定了報告期間報告的重點披露內容，以及本集團未來ESG工作的提升要點。 |

重要性評估

本集團重視ESG議題的重要性評估，及時、全面地了解各項ESG議題對本集團業務發展的重要性以及持份者的期望，以促進本集團ESG信息的有效披露及相關議題管理水平的持續提升。本集團於報告期間的ESG議題重要性評估涵蓋以下步驟：

MATERIALITY ASSESSMENT (continued)

重要性評估 (續)

Social Aspects 社會層面			Environmental Aspects 環境層面		
1. Equal opportunity	5. Prevention of child labor and forced labor	9. Complaint handling	13. Community investment	14. Exhaust emissions	18. Water consumption
1. 平等機會	5. 防止童工及強制勞工	9. 處理投訴	13. 社區投資	14. 廢氣排放	18. 耗水量
2. Employment and employee benefits	6. Selection and evaluation of suppliers	10. Protection of intellectual property rights		15. Greenhouse gas emissions	19. Paper and packaging materials consumption
2. 僱傭及僱員福利	6. 選擇及評估供應商	10. 保障知識產權		15. 溫室氣體排放	19. 紙張及包裝材料消耗
3. Occupational health and safety	7. Control and management on environmental and social risks along the supply chain	11. Customer data privacy and data security		16. Waste management	20. Management of risks associated with Environmental and Natural Resources
3. 職業健康與安全	7. 監控及管理供應鏈中的環境及社會風險	11. 客戶數據私隱及安全		16. 廢棄物管理	20. 管理環境及天然資源相關風險
4. Employee development and training	8. Product and service quality	12. Anti-corruption and money laundering		17. Energy consumption	21. Climate change
4. 僱員發展及培訓	8. 產品及服務質量	12. 反貪污及洗黑錢		17. 能源消耗	21. 氣候變化

According to the results of materiality assessment, 5 material topics (note) are regarded as the most concerned issues of stakeholder and the Group. While taking into account environmental and social responsibilities, the Group will pay more attention to the above areas, and strive to achieve continuous improvement and sustainable business development.

Note: Presented in bold.

根據重要性評估的結果，5個重要議題（附註）被視為持份者及本集團最關注的議題。在考慮環境及社會責任的同時，本集團將更加關注上述領域，致力實現持續改進及可持續的業務發展。

附註：以粗體呈列。

FOCUS ON ENVIRONMENT

To reduce the impact of our Group's operation on the environment, the Group has been taking steps and actions towards transforming into a more sustainable operations and is committed to complying all relevant environmental laws and regulations for our administrative and restaurant operations. This will also assist the Group to benchmark our operations against other organisations in the same industry and monitor the Group's past ESG performance.

EMISSIONS

To demonstrate the Group's commitment to sustainable development and compliance with laws and regulations relating to environmental protection, the Group endeavours to minimise the environmental impact of the business activities and maintain green operations and green office practices.

Our operations in Hong Kong are subject to local environmental laws and regulations including but not limited to the Air Pollution Control Ordinance of Hong Kong, the Water Pollution Control Ordinance of Hong Kong and the Wastes Disposal Ordinance and Public Health and Municipal Services Ordinance of Hong Kong. The Group would be subject to fines, suspension of business or cessation of operations if there is any failure to comply with present or future local laws and regulations. We continuously observe relevant laws and regulations in relation to environmental protection in Hong Kong and have been in strict compliance with them. We have implemented environmental protection measures in our operations to reduce emissions, and to treat and dispose of all of our waste in accordance with local environmental laws and regulations as stated below and also in the section of "Use of Resources".

During the reporting period, there is no generation of hazardous waste in our operation. Non-hazardous waste (2023: 244.76 tonnes and intensity 0.0011 tonnes/Revenue HK\$'000; 2022: 41.49 tonnes and intensity 0.0002 tonnes/Revenue HK\$'000) mainly includes waste cooking oil from our restaurant operations. They are separately stored and handled with the ledger for record. In order to reduce the demand for landfill disposal, we have continued with the practice of paperless electronic communications and documentation in our administrative operations. Designated collection bins are in place to store and divert recyclable waste from landfills, including spent toner cartilages from office operations and waste cooking oil from restaurant operations. These recyclables are collected by a registered recycling company every month so as to minimise the impact on nature. During the reporting period, we have recycled 184.87 tonnes of non-hazardous waste (2022: 2.31 tonnes), which contribute to approximately 76% of our total generated waste (2022: 6%). We are constantly exploring opportunities to minimise our waste generation and enhance our recycling rates.

During the reporting period, there was no material breach of or non-compliance with the applicable laws and regulations related to environmental protection.

重視環境

為減低本集團的營運對環境的影響，本集團一直採取步驟及行動以轉型為更具可持續性的營運，並致力於行政及餐廳營運方面遵守所有相關環境法例及規例。此亦將有助本集團將我們的營運與業內其他組織進行比較，並監控本集團過去的 ESG 表現。

排放物

為展示本集團對可持續發展及環保相關法律法規的合規的承諾，本集團盡力將業務活動對環境的影響降至最低以及維持綠色營運及綠色辦公室常規。

我們於香港的營運須遵守本地環境法律法規，包括但不限於香港《空氣污染管制條例》、香港《水污染管制條例》、香港《廢物處置條例》及香港《公眾衛生及市政條例》。倘本集團未能遵守現有或未來的本地法律法規，則可能會導致被罰款、暫停業務或需要停止營運。我們持續遵守香港有關環境保護的法律及法規，並且一直嚴格遵守。我們已於營運中實施環境保護措施，以降低排放，並根據下文及「資源利用」一節所載之地方環境法律及法規處理及處置所有廢棄物。

於報告期間，我們的營運並無產生有害廢棄物。無害廢棄物（二零二三年：244.76噸及密度為0.0011噸／千港元收入；二零二二年：41.49噸及密度為0.0002噸／千港元收入）主要包括餐廳營運中的廢棄食用油。該等廢棄物獨立貯存及處理，並設有分類賬作記錄用途。為減少對堆填區的需求，我們的行政營運繼續採用無紙化電子通訊和文件的做法。我們已設立指定收集箱，以儲存及將可回收廢物從堆填區轉移，包括辦公室營運中的碳粉匣和餐廳營運中的廢棄食用油。該等可回收物由註冊回收公司每月收集，將對自然環境的影響減至最低。在報告期間，我們已回收184.87噸（二零二二年：2.31噸）無害廢棄物，佔我們所產生廢棄物總量約76%（二零二二年：6%）。我們一直尋找機會盡量減少產生廢棄物及提高回收率。

於報告期間，並無嚴重違反或不合符適用環境保護法律及法規的情況。

EMISSIONS (continued)

Major air pollutants emission from a vehicle and consumption of town gas during the reporting period and the corresponding period in 2022 are as follows:

Type of Air Pollutants 空氣污染物類型	Air Pollutant Emission 空氣污染排放物	
	Air Pollutant Emission (kg) 空氣污染物排放量 (千克) 2023 二零二三年	Air Pollutant Emission (kg) 空氣污染物排放量 (千克) 2022 二零二二年
Sulphur Dioxide 硫氧化物	0.04	0.02
Nitrogen Oxides 氮氧化物	6.77	3.69
Particulate Matter 顆粒物	0.04	0.03

The greenhouse gas (“GHG”) emission from the operation during the reporting period and the corresponding period in 2022 are set out below:

Type of GHG emissions 溫室氣體排放類型	GHG Emission 溫室氣體排放	
	Equivalent CO ₂ emission (tonne) 二氧化碳當量排放量 (噸) 2023 二零二三年	Equivalent CO ₂ emission (tonne) 二氧化碳當量排放量 (噸) 2022 二零二二年
Scope 1 Direct emissions ² 範圍1直接排放 ²	85.08	44.99
Scope 2 Indirect emissions 範圍2間接排放	307.24	167.37
Total 總額	392.32	216.36
Intensity (tonne/Revenue HK\$'000) 密度 (噸/千港元收入)	0.0017	0.0012

Notes:

- The calculation of the GHG gas is based on the “How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs” issued by the Stock Exchange.
- Such KPIs for 2022 are restated to reflect more accurate figures.

排放物 (續)

於報告期間及二零二二年同期，汽車及煤氣消耗產生的主要空氣污染物排放情況如下：

於報告期間及二零二二年同期，業務營運產生的溫室氣體（「溫室氣體」）排放情況如下：

附註：

- 溫室氣體乃根據聯交所發佈的「如何編製環境、社會及管治報告 – 附錄二：環境關鍵績效指標呈報指引」計算。
- 二零二二年之有關關鍵績效指標已重列以反映更準確的數字。

USE OF RESOURCES

The Group is striving for improvements in energy efficiency and the practice of sustainable business operations. Similar to our previous reporting years, electricity consumption from our operations has been the major source of GHG emissions, accounting for almost 74% of the Group's total GHG emissions. The Group strives to improve the efficient use of natural resources, such as minimising waste/emissions and implementing effective recycling program. Practical measures are implemented as follows.

- Switching off lights and turning off unnecessary energy-consuming devices such as air-conditioning system when staff leaves the office;
- Adopting LED lighting in some restaurants, warehouses and offices;
- Promoting environmental protection such as saving water and electricity by slogan or poster in some restaurants, warehouses and offices;
- Monitoring usage of water and electricity by designated department and checking for variance with past records;
- Encouraging the use of paper by printing or photocopying on both sides of paper, where applicable;
- Encouraging the employees to use suitable font size/shrinkage mode to minimise pages, if possible;
- Using online office system to minimise the use of paper;
- Utilising materials that facilitate clean production environment to effectively reduce the consumption of detergents and running water;
- Bringing our own cups to avoid using paper cups;
- Improving product packaging forms to lower the consumption of carton materials;
- Collection of carton box for recycling purpose;
- Adopting "one vehicle one card" policy so as to monitor the usage of fuel by each vehicle and to avoid wastage by private usage;
- Regular maintenance of machineries and vehicles for operational efficiency;
- Strictly following the procurement plan in order to avoid duplication of purchase and idle resources;

資源使用

本集團正在努力提高能源效益和可持續業務營運的實踐。與上一報告年度相似，我們營運中的電力消耗一直是溫室氣體排放的主要來源，佔本集團溫室氣體總排放量接近74%。本集團致力改善天然資源的有效使用，例如盡量減少浪費／排放及實施有效回收計劃。實際措施實施如下。

- 員工離開辦公室時，關閉照明及不必要的耗能設備，例如空調系統；
- 於部份食肆、倉庫及辦公室採用LED照明；
- 推廣環境保護，如通過於部份食肆、倉庫及辦公室張貼標語或海報以節約水電；
- 由指定部門監控用水用電情況並檢查與過往記錄的差異；
- 鼓勵雙面打印或複印紙張（如適用）；
- 鼓勵員工使用適當的字體大小／縮小模式以節省紙張（如可能）；
- 使用線上辦公系統，盡量減少用紙；
- 使用淨化生產環境物料，以有效減少清潔劑及自來水的消耗；
- 自攜杯子，避免使用紙杯；
- 改進產品包裝形式，降低紙箱材料的消耗；
- 收集紙箱用於回收；
- 採用「一車一卡」政策，監控每輛車輛的燃料使用情況，避免因私人使用而造成浪費；
- 定期保養機器及車輛並維持良好狀況，以提高營運效率；
- 嚴格遵守採購計劃，以避免重複購買及閑置資源；

USE OF RESOURCES (continued)

- Preference will be given to office equipment with higher energy efficiency;
- Focusing on quality management so as to reduce wastage and scrap for less pollution resulted; and
- Enhancing the monitoring for the use of food in restaurants to reduce wastage

In view of our continuous effort, we target to maintain zero substantial non-compliance case in relation to the emission of exhaust gases, GHG, waste disposal, energy consumption and water consumption in coming five years.

Energy consumption by the Group during the reporting period and the corresponding period in 2022 are set out below:

Type of energy 能源類型	Energy Consumption 能源消耗	
	Energy consumed 能源消耗 2023 二零二三年	Energy consumed 能源消耗 2022 二零二二年
Unleaded petrol (litres) 無鉛汽油 (公升)	670	546
Towngas (MJ) 煤氣 (兆焦耳)	1,567,920	819,312
Purchased electricity (kWh) 購買電力 (千瓦時)	779,525	403,419

WATER

The Group continues to make efforts to conserve water resources and to seek opportunities to optimise water efficiency, especially in our catering operations. The Group did not encounter any problems in sourcing water that is fit for purpose. We are continuously investigating various water conservation measures including regularly checking for any water leakage in devices, retrofitting or replacing our existing equipment with water-saving installations, especially sensor-based low-flow water faucets, and providing a more hygienic environment with touchless sanitary fitments. Water consumption by the Group during the reporting period and the corresponding period in 2022 are 7,077 m³ with intensity 0.03 m³/Revenue HK\$'000 and 3,574 m³ with intensity 0.02 m³/Revenue HK\$'000, respectively.

資源使用 (續)

- 優先選擇能源效率高的辦公設備；
- 注重品質管理，減少浪費及報廢以減少污染；及
- 加強監控食肆的食品使用，減少浪費。

基於我們持續的努力，我們的目標是於未來五年內的廢氣排放、溫室氣體排放、廢棄物處置、能源消耗及耗水排放方面能保持沒有重大違規情況。

於報告期間及二零二二年同期，本集團的能源消耗量載列如下：

水

本集團繼續致力於節約用水並尋求優化用水效益的方法，尤其是在我們的餐飲業務。本集團於採購適合用途的食水方面並無遇到任何問題。我們不斷研究各種節約用水措施，包括定期檢查設備是否漏水、使用節水裝置改造或取代我們現有的設備，尤其是具有感應式低流量水龍頭，並透過非接觸式衛生設備提供更衛生的環境。本集團於報告期間及二零二二年同期的耗水量分別為7,077立方米（密度為0.03立方米／千港元收入）及3,574立方米（密度為0.02立方米／千港元收入）。

CLIMATE CHANGE

The Group is committed to mitigating the climate change and enhancing its resilience to adapt to the increasing threat of climate-related consequences.

The processes used to identify, evaluate and manage significant risks (including significant climate-related issues) by the Group are summarised as follows:

Risk management and internal control systems are designed and put in place with a view to safeguard the Group's assets and business operations. In order to successfully implement, support and sustain the risk management process, the Group has taken into account the factors including risk-aware culture, risk prioritisation, as well as allocation of roles and responsibilities. The systems are featured with defined organisational and management structure with authorities properly delegated to qualified personnel from different management levels within the Group.

The regular monitoring of the risk management and internal control systems is mainly conducted by the delegated executive directors and senior management. With the oversight of the Audit Committee, the delegated executive directors lead the senior management in overseeing the design, implementation and monitoring of the risk management and internal control systems.

Executive directors of the Company determine the business strategies and objectives of the Group, and evaluate and determine the nature and extent of risks the Group is willing to take in achieving the Group's strategic objectives and therefore are accountable for the effectiveness of the risk management.

Senior management from different departments identifies and evaluates the risks which may potentially impact the major business processes, including key operational and financial processes, regulatory compliance and information security, monitors the risks and takes measures to mitigate risks in daily operations.

Periodic meetings are held between the delegated executive directors and senior management. Standing instructions have been provided to management of the Group that if any material issue relating to risk management and internal control systems that may have or have had a material impact on the business of the Group arise, it should be reported on a timely basis.

As a result of above risk management process, physical risk and transitions risks arising from climate change may not bring significant impacts to the Group's business. As a supporter of the recommendations of the Taskforce on Climate-Related Financial Disclosure (TCFD), the Group has assessed the potential climate related risks and identified the rising mean temperature and increasing severity and likelihood of extreme weather events such as rainstorms, floods, fire and heatwaves as major physical risks impacting our daily operation.

氣候變化

本集團致力於緩解氣候變化並增強其抵禦能力，以適應日益增加的氣候相關後果的威脅。

本集團識別、評估及管理重大風險（包括重大氣候相關事宜）所採用程序概述如下：

設計及實施風險管理及內部監控系統旨在保障本集團資產及業務營運。為成功實施、支援及維持風險管理程序，本集團考慮過多項因素，包括風險意識文化、風險優先排序以及職能及職責分配等。有關系統具有明確的組織及管理架構，集團內不同管理階層的合資格人員均獲指派合適職權。

風險管理及內部監控系統主要由獲授權執行董事及高級管理人員定期監察。在審核委員會之監管下，獲授權執行董事帶領高級管理人員，監督設計、實行及監控風險管理及內部監控系統。

本公司執行董事制定本集團之業務策略及目標，評估及釐定於實現本集團策略目標時所願意承擔之風險性質及程度，負責風險管理之有效性。

各部門的高級管理人員確定及評估風險可能對主要業務流程的潛在影響，包括關鍵營運及財務流程、監管合規及信息安全、監控風險及採取措施，以將日常營運所承擔之風險減至最低。

獲授權執行董事及高級管理人員會定期進行會議，本集團管理層已獲常行指示，倘若發現任何與風險管理及內部監控系統相關的重大事項，可能或已對本集團業務造成重大影響的，應即時作出匯報。

由於上述風險管理流程，氣候變化帶來的物理風險及過渡風險或不會對本集團的業務產生重大影響。作為氣候相關財務信息披露工作組(TCFD)建議的支持者，本集團已評估潛在的氣候相關風險，並將平均氣溫不斷上升以及暴雨、洪水、火災及熱浪等極端天氣事件的嚴重性及可能性的不斷增加識別為影響我們日常營運的主要物理風險。

CLIMATE CHANGE (continued)

The Group's ESG working group is responsible for identifying and assessing any climate-related risks to which the Group's operations are exposed, and updating the Board with the latest news and developments on climate regulations and industry benchmark. In order to cope with climate-related risk, we are closely monitoring our GHG emissions which can intensify the impacts of climate change, setting out working arrangement guidelines and contingency plans across the Group for our staff in times of typhoons and rainstorms in the view of increasing occurrence of climate change-induced extreme weather events, procuring local raw materials and products to reduce the GHG emissions during the delivery process and also exploring other innovate measures to mitigate climate change impacts.

In the future, we will continue to identify potential business activities impacting the environment and develop corresponding improvement measures, so as to further prevent the possible negative impacts of our operation on climate change.

FOCUS ON PEOPLE AND SOCIETY

Every corporate should share the responsibility to contribute to society and support the community, particularly during the difficult times of Covid-19. We are constantly reviewing our recruitment policies to ensure that we provide competitive remuneration packages to our employees. This year, we have continued our support to combat the pandemic to create a safe working environment for our employees.

EMPLOYMENT

The Group assures all its policies and procedures that cover compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare are complying with relevant Labour Legislation in Hong Kong including the Employment Ordinance, Mandatory Provident Fund Schemes Ordinance and Minimum Wage Ordinance. We have continued to review the annual performance appraisals, annual salary reviews, and healthcare benefits of our employees to recognise and reward all the efforts and hard work from our employees.

氣候變化(續)

本集團的ESG工作小組負責識別及評估本集團的營運所面臨的任何氣候相關風險，並向董事會更新有關氣候法規及行業基準的最新消息及發展。為應對氣候相關風險，我們正在密切監察可能加劇氣候變化影響的溫室氣體排放量、隨著氣候變化引致極端天氣事件日益發生，我們為員工制定在颱風和暴雨期間的工作安排指引和應變計劃、採購本地原材料和產品以減少交付過程中的溫室氣體排放，並探索其他創新措施以減輕氣候變化的影響。

於未來，我們將繼續識別可能對環境產生影響的業務活動，並制定相應改善措施，以進一步防止我們的營運對氣候變化產生負面的影響。

重視員工及社會

每個企業都應該肩負為社會貢獻和支持社區的責任，尤其是在Covid-19的艱難時期。我們不斷檢討我們的招聘政策，確保我們為僱員提供具競爭力的薪酬待遇。於本年度，我們繼續支持對抗疫情，為僱員創造安全的工作環境。

僱傭

本集團確保其涵蓋薪酬與解僱、招聘與晉升、工作時間、休息時間、平等機會、多元化、反歧視以及其他利益及福利的所有現行政策及程序均符合香港相關勞工法例，包括僱傭條例、強制性公積金計劃條例及最低工資條例。我們持續檢討僱員的年度績效考核、年度薪酬考核和醫療福利，以表彰和獎勵僱員的努力和辛勤工作。

EMPLOYMENT PROFILE

During the reporting period, we newly employ 43 people who are all located in Hong Kong (2022: 47 people), of which 99% of them are full-time staff (2022: 96% full-time staff).

Below is a detailed breakdown of our employees by gender, employment type, age group and geographical region as at 31 March 2023 and 2022:

僱傭概況

於報告期間，我們新聘用了43名（二零二二年：47名）員工，均位於香港，其中99%為全職員工（二零二二年：96%為全職員工）。

於二零二三年及二零二二年三月三十一日，按性別、僱傭類別、年齡組別及地區劃分的僱員明細詳情如下：

	2023 二零二三年		2022 二零二二年	
	Number of staff 僱員數目	% of total 佔總數百分比	Number of staff 僱員數目	% of total 佔總數百分比
By gender 按性別				
Male 男	38	54	28	60
Female 女	32	46	19	40
Total 總計	70		47	
By age group 按年齡組別				
30 or below 30歲或以下	11	15	8	17
31-50 31-50歲	41	59	26	55
51 or above 51歲或以上	18	26	13	28
Total 總計	70		47	
By employment type 按僱傭類型				
Full-time 全職	69	99	45	96
Part-time 兼職	1	1	2	4
Total 總計	70		47	
By geographical region 按地區				
Hong Kong 香港	70	100	47	100

During the reporting period, there was no material non-compliance regarding employment brought against the Group or its employees.

於報告期間，本集團或其僱員概無有關僱傭的重大違規事項。

HEALTH AND SAFETY

The health and well-being of our employees are the top priority of our business, we regularly review and distribute Occupational Health and Safety (OHS) tips and the latest recommended measures via internal emails and communication channels. Standard OHS training sessions are provided to all current and newly joined employees to introduce and reinforce their health and safety knowledge and awareness. All colleagues are mandatory to wear facemasks on company premises and have their body temperature checked every day. Hand sanitisers are available to all employees and customers in our back-office and restaurants. We have implemented the provision of “vaccination leave” to encourage our staff to get vaccinated. Transparent plastic partitions are installed on shared tables in our restaurants to reduce the risk of cross contamination. During the reporting period, there were no non-compliance cases noted in relation to laws and regulations for health and safety.

Below is those KPIs related to aspect “Health and safety” during the reporting period and the corresponding period in 2022 are set out below:

	Number of work-related fatalities 因工亡故的人數	Rate of work-related fatalities 因工亡故的比率	Number of working days lost due to work injury 因工傷損失工作日數
2023 二零二三年	0	0	38
2022 二零二二年	0	0	0

DEVELOPMENT AND TRAINING

With the adoption of a virtual working environment, we encouraged our employees to enrol in online training programmes ranging from work-related courses to health and safety-related training. We will provide an orientation training for 5 hours to every new joined staff in order to promote our ethics and culture of the Group. The Group will increase internal training opportunities for all employees to support their professional development in the coming reporting year. We encourage all staff to review and monitor their career development plans. We also recognise staff who are committed to the Group and those who demonstrate exceptional performance by presenting awards to those staff on an annual basis.

健康及安全

僱員的健康和福祉是我們的首要考慮，我們透過內部電郵和通訊渠道定期審查和分發職業健康與安全(OHS)提示和最新建議措施。本集團為全體在職和新入職僱員提供標準的OHS培訓課程，以介紹和加強他們的健康和 safety 知識和意識。所有同事於公司場所必須佩戴口罩，並每天接受體溫檢查。我們的後勤辦公室和餐廳均設置搓手液以供所有僱員和客戶使用。我們鼓勵員工接種疫苗，並於接種疫苗後提供「疫苗假期」。我們餐廳的共用餐桌已安裝透明塑料隔板，以降低交叉感染的風險。於報告期間，並無發現與健康及安全有關的法律及法規違規事件。

下列為於報告期間及二零二二年同期有關「健康及安全」方面的關鍵績效指標：

發展及培訓

隨著採用虛擬工作環境，我們鼓勵僱員參加網上培訓計劃，包括與工作相關的課程及健康與安全相關培訓等。我們將為每位新加入的員工提供5小時的入職培訓，以提升我們的道德及集團文化。本集團亦將增加所有僱員的內部培訓機會，以幫助他們在下一個報告年度內發展他們的專業。我們鼓勵全體員工檢討及監察其職業發展計劃。我們亦每年頒發獎項表彰為集團作出貢獻的員工和表現卓越的員工。

LABOUR STANDARDS

The Group regularly reviews its employment practice to ensure compliance with the Employment Ordinance and other regulations related to prevention of any child labour or forced labour from the Group's operations. The Group strictly complies with relevant labour laws in Hong Kong and prohibits the use of child labour and forced labour. In the recruitment processes, the human resources department takes effective procedures to verify applicants' age and inspects their identification documents and valid proof of identity before hiring any of them. Employment contracts and other records documenting all relevant details of the employees (including age) are properly maintained for verification by relevant statutory body upon request. If forced labour/child labour is discovered, such issue will be reported to the Board and disciplinary action would be taken against relevant staff for recruitment. Also the Group will promptly terminate the employment relationship with the person concerned. No reported incidents have been filed in relation to child labour or forced labour during the reporting period.

SUPPLY CHAIN MANAGEMENT

Ensuring a stable supply and safety of food is our top priority of the Company's supply chain management during the unprecedented development of the global pandemic. We are committed to upholding the highest quality of food by implementing stringent measures on food sourcing and procurement.

The Group has policies and guidelines for its employees to ensure ethical behaviour during food procurement and tendering process. The Group is aiming to conduct a survey (e.g., questionnaire survey) when engaging with all of the suppliers in future to select suppliers' business operations that meet the Group's ethics requirements; comply with all relevant laws and regulations; and plan to explore environmentally and socially responsible practices.

勞工標準

本集團定期檢討我們的僱傭政策，以確保遵守《僱傭條例》及其他有關防止本集團營運中的童工或強迫勞工的規例。本集團嚴格遵守香港相關勞工法例，並禁止僱用童工及強迫勞工。在招聘過程中，人力資源部採取有效的程序，於聘用任何申請者前先核實申請者年齡及檢查其證明文件及有效的身份證明。僱傭合約以及其他有關僱員所有相關詳情（包括年齡）的記錄均妥善保存，以供有關法定機構按要求的核實。倘若發現強迫勞工／童工，有關事宜將向董事會報告，並對相關招聘人員採取紀律處分。本集團亦將立即終止與有關人士的僱傭關係。於報告期間，沒有發生與童工或強迫勞動有關的事件。

供應鏈管理

在全球疫情史無前例發展的情況下，確保食品供應穩定和安全是本公司供應鏈管理的首要任務。我們致力透過嚴格的食物採購措施以保持最高質量的食品。

本集團為其僱員制定政策及指引，以確保於食品採購及投標過程中的行為符合道德標準。本集團會於日後與所有供應商合作時進行調查（例如問卷調查），以選擇符合本集團道德要求；遵守所有相關法例及規例；及對環境和社會負責的供應商作為合作夥伴。

SUPPLY CHAIN MANAGEMENT (continued)

Effectively managing environmental and social risks along the supply chain is critical to our business development. As Covid-19 presented unprecedented challenges to our supply chain, we have taken a proactive approach to mitigate any disruption of our supplies. For example, we maintained regular communication with our suppliers to monitor our food source and have established a contingency plan to substitute supplies in our menu in case of suspension of raw materials delivery due to unexpected conditions. As climate change is expected to create more extreme rainstorms and typhoon events, we have guidelines in place to set out the work arrangement for our staff in times of rainstorms and typhoons. Staff are expected to stay home if Typhoon Signal No.8 or Black Rainstorm Warning is hoisted during working hours. We will continue to review our supply chain regularly to enhance its resilience in the post-pandemic era as well as under the impact of climate change.

The Group is planning to set out sustainable procurement practices to promote environmentally preferable products and services when selecting its suppliers, which go beyond the traditional parameters in procurement, such as price, quality and availability. For example, we plan to conduct assessment for suppliers against environmental and social criteria to give priority to the supplies that pose fewer environmental impacts by using fewer packaging materials, generating less greenhouse gas, consuming less water and energy resource or having achieved the ISO14001 or ISO50001 standards. At our office, we are aiming to procure paper products that are certified by the Forest Stewardship Council (FSC) or that are made from recycled content as well as other environment-friendly products such as biodegradable tea bags and organic coffee beans etc.

Below is those KPIs related to aspect “supply chain management” during the reporting period and the corresponding period in 2022 are set out below:

Number of suppliers 供應商數目

Hong Kong
香港
Brazil
巴西
Others
其他
Total
總計

2023
二零二三年

2022
二零二二年

51	27
11	16
11	11
73	54

供應鏈管理 (續)

有效管理供應鏈中環境和社會風險這一方面對我們的業務發展至關重要。由於Covid-19對我們的供應鏈帶來前所未有的挑戰，我們採取了積極主動的方法以減低我們供應鏈中斷的可能。例如，我們與供應商保持定期溝通以監控我們的食物來源，並制定應急計劃以替代菜單中的供應品，以防因意外情況暫停原材料交付。由於氣候變化預計將會造成更多極端暴雨和颱風事件，我們已為我們的員工在暴雨和颱風期間的工作安排制定指引。如在工作時間內懸掛八號颱風信號或黑色暴雨警告信號，員工須留在家中。我們將繼續定期審查我們的供應鏈，以增強其於疫情後時代以及氣候變化影響下的應變能力。

本集團正在計劃於選擇供應商時設定可持續採購政策，以推廣環保產品和服務，有關做法超越傳統的採購參數，例如價格、質量及可行性。例如，我們計劃根據環境和社會標準對供應商進行評估，優先考慮使用較少包裝材料、產生較少溫室氣體、耗用較少水及能源或已達到ISO14001或ISO50001標準的供應商。在我們的辦公室，我們採購的目標是獲得森林管理委員會(FSC)認證或由可回收材料製成的紙製品以及其他環保產品，例如可生物降解茶包和有機咖啡豆等。

下列為於報告期間及二零二二年同期有關「供應鏈管理」方面的關鍵績效指標：

PRODUCT AND SERVICE RESPONSIBILITY

Quality Assurance and Quality Control are implemented to guarantee that our products are at the highest level of safety and hygiene. During the reporting period, we continue to enhance our product distribution and compliance checking procedures to ensure product quality and safety, and continue to operate in full compliance with the Food and Environmental Hygiene Department regulations which require periodic inspections. The Group only partners with reliable and reputable licensed vendors and suppliers in product sourcing to enforce food safety. Training and reminders on food handling methods and distribution standards are provided to staff to reinforce our high expectations on food hygiene and safety. We are also dedicated to protecting data privacy and information confidentiality and are conscious of the need to ensure protection of personal and private data and information about our employees, customers and business partners. Towards this end, we are planning to develop a Data Privacy Policy or Data Management and Protection Policy, which aims to set out instruction on how to protect and properly handle customers' data as well as to restrict the use of data for internal purposes.

Regarding protection of intellectual property, the Group's company secretarial department is responsible for the work related to intellectual property rights, responsible for the acquisition, modification, renewal, licensing, pledge, transfer, logout, and monitoring of intellectual property of all units including trademarks, functional variable names, copyrights, patents, responsible for guiding, supervising, and managing the intellectual property rights maintenance and rights protection and anti-counterfeiting of all units. The Group requires our staff to endeavor to guarantee and develop intellectual property rights of the Group while totally respect legal intellectual property rights of third parties. In addition, the Group would also sign confidentiality agreement and competition prohibition agreement with its staff and suppliers to prevent the infringement of intellectual property rights. Employees who are suspected of violating relevant rules of intellectual property rights of the Group shall be under investigation and the Group would take appropriate actions to this.

During the reporting period, there was no product sold or shipped that is subject to recall for safety and health reasons, nor receiving any products and service-related complaints. The Group has complied with relevant laws and regulations, such as the Trade Marks Ordinance and the Copyright Ordinance, to observe and protect intellectual property rights and has also compiled with relevant laws and regulations, such as Personal Data (Privacy) Ordinance, to ensure protection of consumer data and privacy.

產品及服務責任

本集團已實施質量保證和質量控制以確保我們的產品達致最高標準的安全和衛生。於報告期間，我們繼續加強我們的產品分銷和合規檢查程序，以確保產品質量和安全，並繼續全面遵守食物環境衛生署定期進行檢查的規格營運。本集團只從可靠及信譽良好的持牌賣方及供應商採購產品以確保食品安全。本集團為員工提供有關食品處理方法及分銷標準的培訓及提示，以加強高水平的食品衛生和安全。我們亦致力保障數據私隱和資料機密性，並知道需要保障有關我們僱員、客戶和業務合作夥伴的個人和私人數據和資料。為此，我們正計劃制定數據私隱政策或數據管理和保障政策，旨在就如何保障和妥善處理客戶數據以及限制將數據用於內部用途作出說明。

就保障知識產權而言，本集團的公司秘書部門是負責知識產權相關工作的部門，負責各單位的商標、域名、著作權、專利等知識產權的獲取、變更、重續、許可使用、質押、轉讓、註銷、監測等事務，負責指導、監督和管理各單位的知識產權維護及維權打假工作。本集團要求員工在充分尊重第三方合法知識產權的同時，努力保障及發展本集團的知識產權。此外，本集團亦會與我們的員工及供應商簽訂保密協議及禁止競爭協議，以防止侵犯知識產權。涉嫌違反本集團知識產權相關規定的員工將受到調查，本集團將採取相應措施。

於報告期間，本公司不存在因安全及健康原因需要召回已出售或已運送的產品，亦沒有收到任何產品和服務相關的投訴。本集團已遵守《商標條例》及《版權條例》等相關法例及規例，以遵守和保障知識產權，並已遵守《個人資料(私隱)條例》等相關法例及規例，以確保保障消費者數據和私隱受到保障。

ANTI-CORRUPTION

We are continuously reviewing our business guidelines and code of conduct policies to uphold the highest ethical standards of our workforce. All new joiners are provided with induction training that covers our anti-corruption policy to provide a thorough understanding of the Group's requirements for business integrity. Consistent with past years, there were no legal cases regarding corruption practices brought against the Group or our employees during the reporting period.

We maintain high standards of business ethics and integrity and have zero tolerance to any form of misconduct and malpractice behaviours. The Group's code of conduct policy is established to cultivate honest and transparent behaviour at workplace. Whistle-blowing channels are also available for employees, business partners and vendors to anonymously report concerns/incidents regarding any violation of the ethical standards that the Group upholds.

To further enhance the awareness of business ethics and integrity, two anti-corruption training sessions were organised in August 2021 by Independent Commission Against Corruption (ICAC), which were attended by our staff members, including directors. The training materials of the sessions were also circulated to our frontline catering staff for reference. The training sessions covered a variety of topics, including the 2020 Corruption Complaint statistics in Hong Kong, common corruption issues, Section 9 of the Prevention of Bribery Ordinance, a case study on conflict of interest, how directors can manage staff integrity and ways to avoid or report corruption.

COMMUNITY INVESTMENT

During the reporting period, the social distancing rules and other epidemic prevention and control measures have restricted the number of persons allowed for individual group gathering in public places. In view of such restriction and with due consideration of employees' health risks, the Group faced difficulty in organising physical volunteer works. Nevertheless, we will continue to explore opportunities in supporting the community by donating surplus disinfectants, masks and food to non-governmental organisations, liaising with charitable organisations in fundraising activities and engaging with environmental organisations in organising beach cleaning or tree planting etc.

反貪污

我們不斷審核我們的業務指引和行為守則政策，以維持我們員工的最高道德標準。所有新入職人員均須接受包括反貪污政策在內的入職培訓，以全面了解本集團對商業誠信的要求。與過往年度一樣，於報告期間，並無針對本集團或我們的僱員提出的貪污訴訟案件。

我們保持高標準的商業道德和誠信，對任何形式的不當和失職行為零容忍。本集團的行為守則政策旨在培養工作場所的誠信和透明行為。僱員、業務合作夥伴和供應商亦可透過舉報渠道匿名報告有關任何違反本集團所秉持道德標準的問題／事件。

為進一步提高商業道德和誠信意識，廉政公署 (ICAC) 於二零二一年八月舉辦兩場反貪污培訓課程，包括董事在內的員工都參加了培訓。課程的培訓材料亦已分發予我們的前線餐飲員工以供參考。培訓課程涵蓋多個主題，包括二零二零年香港貪污投訴統計、常見貪污問題、《防止賄賂條例》第9條、利益衝突案例研討、董事如何管理員工誠信以及避免或舉報貪污的方法。

社區投資

於報告期間，社交距離規定及其他防疫防控措施限制公共場所個人聚集的人數。鑑於上述限制，並充分考慮到僱員的健康風險，本集團於舉辦實體義工活動方面有一定的困難。然而，我們將繼續尋找服務社區的機會，如向非政府機構捐贈剩餘的消毒劑、口罩和食物、與慈善組織聯絡籌款活動，以及與環保組織合作舉辦海灘清潔或植樹等。

APPENDIX I ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX

附錄一 ESG報告指引內容索引

	Subject areas, aspects, general disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Section 章節
A. Environmental		
A. 環境		
Aspect A1: Emissions		
層面A1: 排放物		
	General Disclosure 一般披露	Emissions 排放物
KPI A1.1 關鍵績效指標A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據	Emissions 排放物
KPI A1.2 關鍵績效指標A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions in total and, where appropriate, intensity. 直接(範圍1)及能源間接(範圍2)溫室氣體排放量及(如適用)密度。	Emissions 排放物
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced and, where appropriate, intensity. 所產生有害廢棄物總量及(如適用)密度。	Not applicable, the Group's operations do not generate hazardous waste 不適用；本集團的營運不會產生有害廢棄物。
KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced and, where appropriate, intensity. 所產生有害廢棄物總量及(如適用)密度。	Emissions 排放物
KPI A1.5 關鍵績效指標A1.5	Description of emission targets set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Use of Resources 資源使用
KPI A1.6 關鍵績效指標A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction targets set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Emissions 排放物

APPENDIX I ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX (continued)

附錄一 ESG報告指引內容索引(續)

	Subject areas, aspects, general disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Section 章節
Aspect A2: Use of Resources 層面A2: 資源使用		
	General Disclosure 一般披露	Use of Resources 資源使用
KPI A2.1 關鍵績效指標A2.1	Direct and indirect energy consumption by type in total. 按類型劃分的直接及間接能源耗量。	Use of Resources 資源使用
KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity. 總耗水量及密度。	Use of Resources 資源使用
KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency and a description of targets set and steps taken to achieve them. 描述所訂立的能源使用效益目標及描述為達到這些目標所採取的步驟。	Use of Resources 資源使用
KPI A2.4 關鍵績效指標A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency and a description of targets set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	Use of Resources 資源使用
KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量及(如適用)每生產單位估量。	Not applicable, the Group's operations do not involve product manufacture or packaging. 不適用，本集團的營運並無生產或包裝產品。
Aspect A3: The Environmental and Natural Resources 層面A3: 環境及天然資源		
	General Disclosure 一般披露	Emissions & Use of Resources 排放物及資源使用
KPI A3.1 關鍵績效指標A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	Emissions & Use of Resources 排放物及資源使用

APPENDIX I ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX
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附錄一 ESG報告指引內容索引 (續)

	Subject areas, aspects, general disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Section 章節
Aspect A4: Climate Change 層面A4: 氣候變化		
	General Disclosure 一般披露	Climate Change 氣候變化
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.	Climate Change
關鍵績效指標A4.1	描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	氣候變化
B. Social B. 社會		
Employment and Labour Practices 僱傭及勞工常規		
Aspect B1: Employment 層面B1: 僱傭		
	General Disclosure 一般披露	Employment 僱傭
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.	Employment
關鍵績效指標B1.1	按性別、僱傭類型、年齡組別及地區劃分的僱員總數。	僱傭
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	In light of our result of materiality assessment, such KPIs is considered as not material and thus not disclosed.
關鍵績效指標B1.2	按性別、年齡組別及地區劃分的僱員流失比率。	鑒於我們對重要性評估的結果，該關鍵績效指標被認為不重大，因此並無披露。
Aspect B2: Health and safety 層面B2: 健康與安全		
	General Disclosure 一般披露	Health and Safety 健康與安全
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Health and Safety
關鍵績效指標B2.1	過去三年(包括匯報年度)每年因工亡故的人數及比率。	健康與安全
KPI B2.2	Lost days due to work injury.	Health and Safety
關鍵績效指標B2.2	因工傷損失工作日數。	健康與安全
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	Health and Safety
關鍵績效指標B2.3	描述所採納的職業健康與安全措施，以及相關執行及監察方法。	健康與安全

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附錄一 ESG報告指引內容索引(續)

	Subject areas, aspects, general disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Section 章節
Aspect B3: Development and Training		
層面B3: 發展及培訓		
	General Disclosure 一般披露	Development and Training 發展及培訓
KPI B3.1	The percentage of employee trained by gender and and employee category.	In light of our result of materiality assessment, such KPIs is considered as not material and thus not disclosed.
關鍵績效指標B3.1	按性別及僱員類別劃分的受訓僱員百分比。	基於我們對重要性評估的結果，該關鍵績效指標被認為不重大，因此並無披露。
KPI B3.2	The average training hours completed per employee by gender and employee category.	In light of our result of materiality assessment, such KPIs is considered as not material and thus not disclosed.
關鍵績效指標B3.2	按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	基於我們對重要性評估的結果，該關鍵績效指標被認為不重大，因此並無披露。
Aspect B4: Labour Standards		
層面B4: 勞工準則		
	General Disclosure 一般披露	Labour Standards 勞工準則
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Labour Standards
關鍵績效指標B4.1	描述檢討招聘慣例的措施以避免童工及強制勞工。	勞工準則
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Labour Standards
關鍵績效指標B4.2	描述在發現違規情況時消除有關情況所採取的步驟。	勞工準則

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附錄一 ESG報告指引內容索引(續)

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	Subject areas, aspects, general disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Section 章節
Operating Practices 營運慣例		
Aspect B5: Supply Chain Management 層面B5: 供應鏈管理		
	General Disclosure 一般披露	Supply Chain Management 供應鏈管理
KPI B5.1 關鍵績效指標B5.1	Number of suppliers by region. 按地區劃分的供應商數目。	Supply Chain Management 供應鏈管理
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging supplies, number of supplies where the practices are being implemented, how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理
KPI B5.3 關鍵績效指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理
KPI B5.4 關鍵績效指標B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理

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附錄一 ESG報告指引內容索引(續)

	Subject areas, aspects, general disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Section 章節
Aspect B6: Product Responsibility 層面B6: 產品責任		
	General Disclosure 一般披露	Product and Service Responsibility 產品及服務責任
KPI B6.1 關鍵績效指標B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	Product and Service Responsibility 產品及服務責任
KPI B6.2 關鍵績效指標B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	Product and Service Responsibility 產品及服務責任
KPI B6.3 關鍵績效指標B6.3	Description and practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	Product and Service Responsibility 產品及服務責任
KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	Product and Service Responsibility 產品及服務責任
KPI B6.5 關鍵績效指標B6.5	Description of customer data protection and privacy policies, how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Product and Service Responsibility 產品及服務責任

APPENDIX I ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX
(continued)

附錄一 ESG報告指引內容索引(續)

	Subject areas, aspects, general disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Section 章節
Aspect B7: Anti-corruption 層面B7: 反貪污		
	General Disclosure 一般披露	Anti-corruption 反貪污
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 case.	Anti-corruption
關鍵績效指標B7.1	於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	反貪污
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	Anti-corruption
關鍵績效指標B7.2	描述防範措施及舉報程序，以及相關執行及監察方法。	反貪污
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-corruption
關鍵績效指標B7.3	描述向董事及員工提供的反貪污培訓。	反貪污
Aspect B8: Community Investment 層面B8: 社區投資		
	General Disclosure 一般披露	Community Investment 社區投資
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	In light of our result of materiality assessment, such KPIs is considered as not material and thus not disclosed.
關鍵績效指標B8.1	專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	基於我們對重要性評估的結果，該關鍵績效指標被認為不重大，因此並無披露。
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	In light of our result of materiality assessment, such KPIs is considered as not material and thus not disclosed.
關鍵績效指標B8.2	在專注範疇所動用資源(如金錢或時間)。	基於我們對重要性評估的結果，該關鍵績效指標被認為不重大，因此並無披露。

