



Net-a-Go Technology Co., Ltd 網譽科技有限公司

(Formerly known as U Banquet Group Holding Limited 前稱譽宴集團控股有限公司)
(Incorporated in the Cayman Islands with limited liability 於開曼群島註冊成立的有限公司)

Stock Code 股份代號: 1483



Environmental, Social and Governance Report

環境、社會及管治報告

2024





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024



CONTENTS 目錄

ABOUT THIS REPORT 關於本報告	2
INTRODUCTION 緒言	3
STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT 持份者參與及重大性評估	4-10
ESG GOVERNANCE 環境、社會及管治的治理	11-49
A. ENVIRONMENTAL ASPECTS 環境層面	11-34
A1. EMISSIONS 排放	11-14
A2. USE OF RESOURCES 資源使用	15-17
A3. THE ENVIRONMENT AND NATURAL RESOURCES 環境與自然資源	17-18
A4. CLIMATE CHANGE 氣候變化	18-34
B. SOCIAL ASPECTS 社會層面	35-49
B1. EMPLOYMENT 僱傭	36-39
B2. HEALTH AND SAFETY 健康及安全	40-41
B3. DEVELOPMENT AND TRAINING 發展及培訓	41-43
B4. LABOUR STANDARDS 勞工準則	43-44
B5. SUPPLY CHAIN MANAGEMENT 供應鏈管理	45
B6. PRODUCT RESPONSIBILITY 產品責任	46
B7. ANTI-CORRUPTION 反貪污	47-48
B8. COMMUNITY INVESTMENT 社區投資	49
ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING INDEX 環境、社會及管治報告索引	50-58





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ABOUT THIS REPORT

Net-A-Go Technology Company Limited, together with its subsidiaries (the “**Group**”), is pleased to present this Environmental, Social and Governance Report (the “**Report**”) to provide an overview of the Group’s management on significant issues affecting the operation, and the performance of the Group in terms of environmental and social aspects.

PREPARATION BASIS AND SCOPE

This Report is prepared in accordance with Appendix C2 to the rules governing the listing of securities on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) (the “**Listing Rules**”) – “Environmental, Social and Governance Reporting Guide” and has complied with “comply or explain” provision in the Listing Rules.

This Report summarises the performance of the Group in respect of corporate social responsibility, covering its operating activities which are considered as material by the Group - (i) environmental maintenance business in the PRC; (ii) trading business in Hong Kong; and (iii) media advertising business in the PRC. With the aim to optimise and improve the disclosure requirements in the Report, the Group has taken initiative to formulate policies, record relevant data, implement and monitor measures. This Report shall be published both in Chinese and English on the website of Stock Exchange. Should there be any discrepancy between the Chinese and the English versions, the English version shall prevail.

REPORTING PERIOD

This Report demonstrates our sustainability initiatives during the reporting period from 1 January 2024 to 31 December 2024.

關於本報告

網譽科技有限公司連同其附屬公司（「**本集團**」）欣然提呈本環境、社會及管治報告（「**本報告**」），以提供有關本集團管理影響其營運之重大事宜及本集團於環境及社會層面之表現的概覽。

編製基準及範圍

本報告依照香港聯合交易所有限公司（「**聯交所**」）證券上市規則（「**上市規則**」）附錄C2—「環境、社會及管治報告指引」編製，並遵守上市規則「不遵守就解釋」條文。

本報告概述本集團對企業社會責任的履行情況，涵蓋本集團視為重大的經營活動—(i) 於中國的環境維護業務；(ii) 於香港的貿易業務；(iii) 於中國媒體廣告業務。為優化及改進本報告的披露要求，本集團已主動制定政策、記錄相關數據、實施措施並對其落實情況加以監督。本報告以中、英文版本在聯交所網站刊發。中、英文版本如有任何歧義，概以英文版本為準。

報告期

本報告闡述我們於二零二四年一月一日至二零二四年十二月三十一日報告期內在可持續發展方面的措施。





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

3

CONTACT INFORMATION

The Group welcomes your feedback on this Report for our sustainability initiatives. Please contact us by mail to Suite 1201, 1111 King's Road, Taikoo Shing, Hong Kong.

INTRODUCTION

The Group is mainly engaged in environmental maintenance business media advertising business and trading business in the PRC. The scope of environmental maintenance business services mainly include (i) janitorial services on streets, in green belts zones, gullies and other public areas, such as street cleaning, mechanical cleaning and dust removal; (ii) waste management, such as disposal and recycling of solid waste, bulky garbage, construction waste and food waste; and (iii) facility maintenance management, such as provision of cleaning and maintenance services (including minor repair and maintenance) for public facilities, containers and refuse collection points. The Group deploys sufficient cleaning staff and supervisors, specialised vehicles and cleaning equipment in carrying out such specialised cleaning services such as dust removal with the use of mist cannon trucks to reduce haze pollution. In May 2024, the Company started to engage in media advertising business in the PRC and in June 2024, it started to record advertising revenue. The trading business includes cosmetics products trading and securities trading.

The Group has a clear strategy for its business development. In order to achieve sustainable development for affordable capital and long-term competitiveness, we recognise the importance of operating in a responsible manner for the environment and community. The Group remains dedicated to the local communities. More effort is put on optimising our business and on the cost control in an environmentally friendly manner.

The Group is in strict compliance with the legal requirements in the area we operate. Various policies and procedures have been established based on the compliance of law and business development strategies of the Group. These policies and procedures can help us to manage and monitor the risks related to the environment, employment, operating practices and community. Details of the management approaches to sustainable development of different areas are illustrated in this Report.

聯絡資料

本集團歡迎閣下對本報告提出可持續發展措施方面的反饋。請郵寄至香港太古城英皇道1111號1201室與我們聯絡。

緒言

本集團主要於中國從事環境維護業務，媒體廣告業務及於貿易業務。環境維護業務服務的範圍主要包括(i)街道、綠化帶、溝渠及其他公共區域的保潔服務，如街道清潔、機械化清掃及除塵；(ii)廢棄物管理，如處置及回收固體廢棄物、大型垃圾、建築廢棄物及廚餘垃圾；及(iii)公共設施、盛器及垃圾收集站設施的維護管理，如提供清潔及維護服務（包括小型維修及維護）。進行除塵等專門清潔服務時，本集團部署足夠的清潔工及監工、專門車輛及清潔設備，如使用霧炮車以減少霧霾污染。於二零二四年五月，本公司開始於中國從事媒體廣告業務，並於二零二四年六月開始錄得廣告收入。貿易業務包括化妝品貿易及證券買賣業務。

本集團訂有明確的業務發展戰略。為實現可負擔資本的可持續發展及長期競爭力，我們認識到以負責任的態度經營環境及社區的重要性。本集團持續致力於當地社區的發展。本集團以環保方式加大力度優化業務及進行成本控制。

本集團嚴格遵守我們經營所在地的法律規定。本集團已按照法律合規及業務發展策略制定各項政策及程序。該等政策及程序有助於本集團管理及監察與環境、僱傭、經營實踐及社區相關的風險。不同範疇的可持續發展管理方式詳情於本報告闡述。





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

The Group understands the success of the Group's business depends on the support from its key stakeholders, who (a) have invested or will invest in the Group; (b) have the ability to influence the outcomes within the Group; and (c) are interested in or affected by or have the potential to be affected by the impact of the Group's activities, products, services and relationships. It allows the Group to understand risks and opportunities. The Group will continue to ensure effective communication and maintain good relationship with each of its key stakeholders.

Stakeholders are prioritised from time to time in view of the Group's roles and duties, strategic plan and business initiatives. The Group engages with its stakeholders to develop mutually beneficial relationships and to seek their views on its business proposals and initiatives as well as to promote sustainability in the marketplace, workplace, community and environment.

The Group acknowledges the importance of intelligence gained from the stakeholders' insights, inquiries and continuous interest in the Group's business activities. The Group has identified key stakeholders that are important to our business and established various channels for communication. The following table provides an overview of the Group's key stakeholders, and various platforms and methods of communication are used to reach, listen and respond.

持份者參與及重大性評估

本集團明白本集團業務的成功有賴於主要持份者的支持，其(a)已投資或將投資於本集團；(b)有能力影響本集團事務的結果；及(c)於本集團的業務、產品、服務及關係中佔有利益或受其影響或潛在影響。其可令本集團了解風險及機遇。本集團將繼續確保與其各主要持份者的有效溝通及維持良好關係。

本集團不時因應其角色及職責、戰略規劃及業務計劃而將持份者按緩急輕重排序。本集團與持份者溝通，以發展與持份者互惠互利的關係、諮詢彼等對其業務建議及工作計劃的意見，以及推動市場、工作環境、社區及環境的可持續發展。

本集團確認來自持份者對本集團業務活動的洞見、問詢及持續興趣所得情報的重要性。本集團已識別對我們業務屬重要的主要持份者並設立多種溝通渠道。下表載列本集團之主要持份者及用以接觸、聆聽及回應彼等的不同溝通平台及方式之概覽。

Stakeholders 持份者	Issues of concern 關注事項	Engagement channels 參與渠道
Government and regulatory authorities 政府及監管機構	- Comply with the laws and regulations - 遵守法律及法規 - Proper tax payment - 妥為繳稅 - Promote regional economic development and employment - 促進地區經濟發展及就業	- On-site inspections and checks - 實地視察及檢查 - Research and discussion through work conferences, work reports preparation and submission for approval - 通過工作會議、編製工作報告及提交審批進行研究及討論 - Annual reports and announcements - 年度報告及公佈 - Company website - 公司網站



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

5

Stakeholders 持份者	Issues of concern 關注事項	Engagement channels 參與渠道
Shareholders and investors 股東及投資者	- Return on the investment - 投資回報 - Information disclosure and transparency - 資訊披露及透明 - Protection of interests and fair treatment of shareholders - 保護股東權益及公平對待股東	- Annual general meeting and other shareholder meetings - 股東週年大會及其他股東大會 - Annual reports, circulars and announcements - 年度報告、通函及公佈 - Newsletter - 簡報 - Meeting with investors and analysts - 與投資者及分析師會面 - Websites, both of the Company and The Stock Exchange of Hong Kong Limited - 本公司及香港聯合交易所有限公司網站 - Company contact information - 公司聯絡資料
Employees 僱員	- Safeguard the rights and interests of employees - 保障僱員權利及權益 - Working environment - 工作環境 - Career development opportunities - 職業發展機會 - Self-actualization - 自我實現 - Occupational health and safety - 職業健康及安全 - Staff remuneration, benefits and well-beings - 員工薪酬、福利及福祉	- Meetings and conferences - 會面及會議 - Trainings, seminars, briefing sessions - 培訓、研討會及簡介會 - Labour union - 工會 - Entertainment, cultural and sport activities - 娛樂、文化及體育活動 - Feedback box - 意見反饋箱
Customers 客戶	- Safe and high-quality products - 安全及優質產品 - Stable relationship - 穩定關係 - Information transparency - 資訊透明 - Business ethics - 商業道德	- Email and customer service hotline - 電郵及客服熱線 - Visits and meetings - 參訪及會面



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Stakeholders 持份者	Issues of concern 關注事項	Engagement channels 參與渠道
Suppliers/Partners 供應商／合作夥伴	- Long-term partnership - 長期夥伴關係 - Honest cooperation - 真誠合作 - Fair and open - 公平公開 - Risk reduction - 降低風險	- Regular meeting - 定期會面 - Tendering process - 招標流程 - Strategic cooperation - 策略合作
Peer/Industry associations 同行／行業協會	- Experience sharing and cooperation - 經驗分享與合作 - Fair competition - 公平競爭	- Industry conference and seminars - 行業會議及研討會 - Site visit - 實地參訪
Public and communities 公眾人士及社區	- Community involvement - 社區參與 - Social responsibilities - 社會責任	- Volunteering - 公益服務 - Village visiting - 參訪村莊 - Charity and social investment - 慈善及社會投資

Through general communication with stakeholders, the Group understands the expectations and concerns from stakeholders. The feedbacks obtained allow the Group to make more informed decisions, and to better assess and manage the resulting impact.

The Group has adopted the principle of materiality in the ESG reporting by understanding the key ESG issues that are important to the business of the Group. All the key ESG issues and key performance indicators (KPIs) are reported in the Report according to recommendations of the ESG Reporting Guide (Appendix C2 of the Listing Rules) and the GRI Guidelines.

The Group has evaluated the materiality and importance in ESG aspects through the following steps:

藉著與持份者之正常溝通，本集團理解持份者的期望與關注。所獲得的反饋讓本集團得以作出更明智的決策，以及更有效評估及管理因此產生之影響。

本集團了解對本集團業務屬重要之關鍵環境、社會及管治事宜，故於環境、社會及管治報告中採取重大性原則。根據環境、社會及管治報告指引（上市規則附錄C2）及全球報告倡議組織指引的建議，本集團於本報告中匯報所有關鍵環境、社會及管治事宜以及關鍵績效指標（關鍵績效指標）。

本集團透過以下步驟評估環境、社會及管治層面之重大性及重要性：

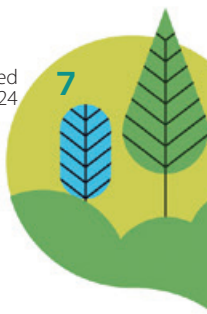




ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024



STEP 1: IDENTIFICATION –INDUSTRY BENCHMARKING

- Relevant ESG areas were identified through the review of relevant ESG reports of the local and international industry peers.
- The materiality of each ESG area was determined based on the importance of each ESG area to the Group through internal discussion of the management and the recommendation of ESG Reporting Guide (Appendix C2 of the Listing Rules).

STEP 2: PRIORITIZATION –STAKEHOLDER ENGAGEMENT

- The Group discussed with key stakeholders on key ESG areas identified above to ensure all the key aspects were covered.

STEP 3: VALIDATION –DETERMINING MATERIAL ISSUES

- Based on the discussion with key stakeholders and internal discussion among the management, the Group's management ensured that all the key and material ESG areas, which were important to the business development, were reported and in compliance with ESG Reporting Guide.

As a result of this process carried out in 2024, those important ESG areas to the Group were discussed in this Report.

步驟1：識別—行業基準

- 透過檢視本地及國際同業之有關環境、社會及管治報告識別相關環境、社會及管治範疇。
- 基於透過管理層內部討論得出對本集團而言屬重要之各環境、社會及管治範疇以及環境、社會及管治報告指引（上市規則附錄C2）之建議，釐定各環境、社會及管治範疇之重大性。

步驟2：優先考慮—持份者參與

- 本集團與主要持份者討論上述所識別關鍵環境、社會及管治範疇，以確保涵蓋所有關鍵層面。

步驟3：有效驗證—釐定重大事項

- 基於與主要持份者的討論及管理層間之內部討論，本集團管理層確保就所有對業務發展而言屬重要之關鍵及重大環境、社會及管治範疇作出報告，並符合環境、社會及管治報告指引。

由於此程序於二零二四年進行，故於本報告內討論對本集團而言屬重要之環境、社會及管治範疇。





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG GOVERNANCE

Board's oversight of ESG issues

Board's overall vision and strategy in managing ESG issues

The board of directors ("**Board**") has a primary role in overseeing the management of the Group's sustainability issues. During the year, the Board spent significant time in evaluating the impact of ESG-related risks on our operation and formulating relevant policy in dealing with the risks. The oversight of the Board is to ensure the management to have all the right tools and resources to oversee the ESG issues in the context of strategy and long-term value creation.

ESG working group

The Group attaches great importance to ESG work. Under the leadership of the Board of the Company, each subsidiary has set up a dedicated safety and environmental protection department ("**ESG Working Group**") to implement specific safety and environmental protection work, so as to comply with government requirements, implement the concept of "safety and environmental protection" in its operation and fulfil its social responsibilities.

The ESG Working Group is primarily responsible for reviewing and supervising the ESG process, and risk management of the Group. Different ESG issues were reviewed by the Working Group at the meeting, which holds once per year. During the reporting period, the ESG Working Group and the management reviewed the ESG governance and different ESG issues.

環境、社會及管治的治理

董事會對環境、社會及管治事宜的監督工作

董事會於管理環境、社會及管治事宜的整體視野及策略

董事會（「**董事會**」）肩負監督本集團可持續發展事宜的管理的主要職責。年內，董事會耗用大量時間評估環境、社會及管治相關風險對我們營運的影響，並制定處理此等風險的有關政策。董事會監督工作為確保管理層擁有所有適當工具及資源，於策略及長期價值創造方面監管環境、社會及管治事宜。

環境、社會及管治工作小組

本集團非常重視環境、社會及管治工作。在本公司董事會的領導下，各附屬公司均已成立盡心盡力的安全及環境保護部門（「**環境、社會及管治工作小組**」），以實行具體的安全及環保工作，例如遵守政府規定、於營運中落實「安全及環保」概念及履行其社會責任。

環境、社會及管治工作小組主要負責檢討及監管本集團的環境、社會及管治流程以及風險管理。工作小組在每年舉行一次的會議上審視不同的環境、社會及管治事宜。於報告期內，環境、社會及管治工作小組與管理層審視環境、社會及管治的治理以及不同的環境、社會及管治事宜。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

9

Board's ESG management approach and strategy for material ESG-related issues

In order to better understand the opinions and expectations of different stakeholders on our ESG issues, materiality assessment is conducted each year. We ensure various platforms and channels of communication are used to reach, listen and respond to our key stakeholders. Through general communication with stakeholders, the Group understands the expectations and concerns from stakeholders. The feedbacks obtained allow the Group to make more informed decisions, and to better assess and manage the resulting impact.

The Group has evaluated the materiality and importance in ESG aspects through the steps: (1) material ESG area identification by industry benchmarking; (2) key ESG area prioritization with stakeholder engagement; and (3) validation and determining material ESG issues based on results of communication among stakeholders and the management. Hence, this can enhance understanding of their degree and change of attention to each significant ESG issue, and can enable us to more comprehensively plan our sustainable development work in the future. Those important and material ESG areas identified during our material assessment were discussed in this Report.

董事會對重大環境、社會及管治相關事宜的環境、社會及管治方針及策略

為了更透徹了解不同持份者對環境、社會及管治事宜的意見及期望，我們每年進行重大性評估。我們確保有多個平台及溝通渠道可用以接觸、聆聽及回應主要持份者。透過與持份者的正常溝通，本集團了解持份者的期望及關注問題。所獲得的反饋讓本集團得以作出知情決定以及更妥善評估及管理所帶來的影響。

本集團透過以下步驟評估環境、社會及管治層面的重大性及重要性：(1)以行業標準識別重大的環境、社會及管治範疇；(2)結合持份者參與將關鍵環境、社會及管治範圍按緩急輕重排序；及(3)基於持份者與管理層的溝通結果，驗證及釐定重大環境、社會及管治事宜。因此，本集團加深了解持份者對各重要環境、社會及管治事宜關注的程度及轉變，讓我們更加全面地規劃未來的可持續發展工作。我們於重大性評估中識別的該等重要及重大的環境、社會及管治範圍於本報告內討論。



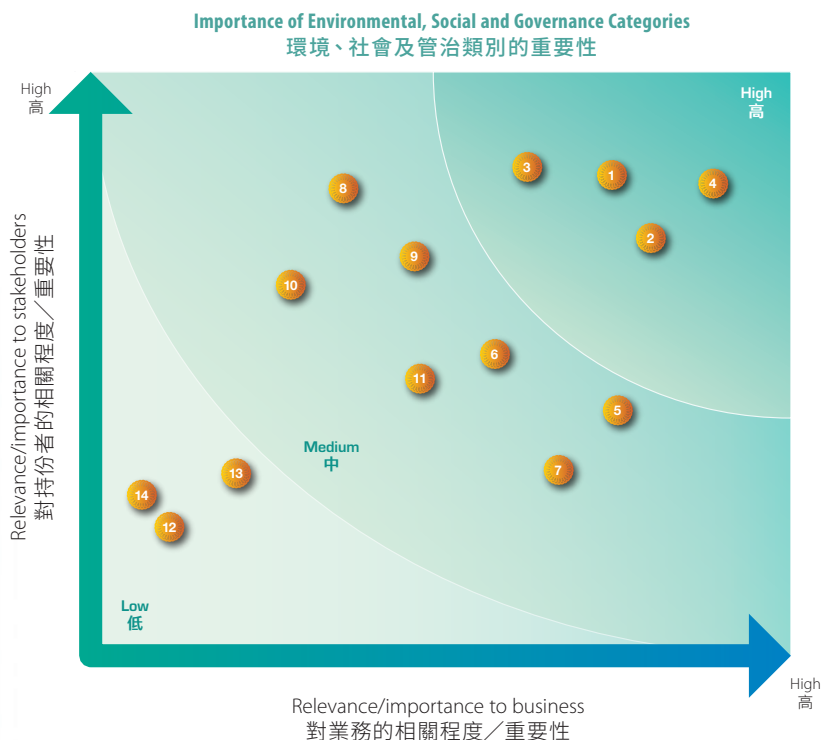


ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

MATERIAL SUSTAINABLE DEVELOPMENT ISSUES

重大可持續發展議題



Issues of top priority 高度重視議題

1. Sustainable development of investment and operation
投資及營運的可持續發展
2. Occupational health and safety
職業健康與安全
3. Compliance with local laws and regulations
遵守當地法律法規
4. Corporate governance
企業管治

Issues of importance 重視議題

5. Staff development and training
員工發展與培訓
6. Waste management
廢棄物管理
7. Energy use
能源使用
8. Water resource management
水資源管理
9. Inclusion and equal opportunities
共融及平等機會
10. Occupational health and safety
職業健康及安全
11. Business ethics and anti-corruption
商業道德與反貪污

Regular issues 常規議題

12. Local community engagement
當地社區參與
13. Greenhouse gas emissions
溫室氣體排放
14. Environmental impact of products and services
產品與服務的環境影響

We believe that the most relevant sustainable development issues include sustainable development of investment and operation, occupational health and safety, compliance with local laws and regulations, and corporate governance.

我們相信最密切的可持續發展議題包括投資及營運的可持續發展，職業健康與安全，遵守當地法律法規及企業管治。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

11

A. ENVIRONMENTAL ASPECTS

In response to the national call for green, low-carbon and high-quality development, the Group is committed to fulfil sustainable development and engaged preservation of resources with its environmental responsibility. As the Group is engaged in providing environment maintenance services in the PRC during the reporting period, the Group measures and manages its environmental performance in several aspects throughout its daily business operations. In order to achieve these objectives, the Group promotes environmental stewardship throughout its business ecosystem by introducing a number of measures to enhance the environmental protection awareness among its employees, encouraging them to develop environment-friendly working habits and to take action in protecting the precious environment.

Aspect A1: Reduction of emissions

Aspect A1.1 Reduction of fuel consumption emissions and greenhouse gas emissions

A1.1 Gas fuel consumption emissions

Air pollution has become one of the major environmental problems in cities. To protect the vicinity environment, the cleaning and maintenance services involves the use of vehicles for the environmental maintenance business in the PRC. The Group's emission complies with "Emission Limits of Air Pollutants (DB44/27-2001)" and the Atmospheric Pollution Prevention and Control Law of the People's Republic of China (2015) in the PRC.

A. 環境層面

為響應國家建設綠色、低碳、高質量發展轉型的號召，本集團矢志恪守環境責任，以實現可持續發展，促進資源保護。於報告期內，由於本集團於中國提供環境維護服務，本集團於其日常業務營運過程中從若干層面衡量及管理其環保表現。為達致該等目標，本集團通過採取多種措施提升員工的環保意識，鼓勵員工養成環保的工作習慣並採取行動保護寶貴的環境，從而於整個業務生態系統推動環境治理。

層面A1：減少排放物

層面A1.1 減少燃料消耗排放及溫室氣體排放

A1.1 氣體燃料消耗排放

大氣污染已成為城市的主要環境問題之一。為保護鄰近環境，在中國的環境維護業務中的清潔及維護服務中牽涉了用車。本集團的排放符合中國的「大氣污染物排放限值」（DB44/27-2001）及中華人民共和國大氣污染防治法（2015年）的規定。





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

We have implemented the following measures to minimize air emissions and their effects during our business operations. For the securities trading business, effective management and control are imposed on the use, maintenance and fuel consumption of vehicles in order to minimize the fuel consumption and air pollutant emissions of vehicles. For the environmental maintenance business, comprehensive targets of the renewal of vehicles have been set. Starting from 2021-2025, traditional fuel vehicles will be gradually replaced by alternative fuel vehicles, such as pure electric vehicles and light fuel vehicles, with a renewal rate of 5%. In 2026-2030, the Group plans to replace 30% of traditional fuel vehicles by alternative fuel vehicles. The Group targets to reduce the consumption of petrol and diesel by 65% and 80% respectively in 2030 and to reduce the emission of air pollutants by 5% by 2025. During the Reporting Period, the reduction in the Group's total emissions of air pollutants was mainly due to the more efficient arrangements made by our fleet. Details are as follows:

我們已實施以下措施，把業務營運過程中的氣體排放及其影響減至最低。對於證券買賣業務，我們有效管理及控制對車輛的使用、維護及燃油消耗以盡量減少車輛的燃油消耗及大氣污染物排放。對於環境維護業務，我們已制定全面的車輛汰換目標。自二零二一年至二零二五年，傳統燃料車輛將逐漸被替代燃料車輛（如純電動車及輕燃料車）取代，汰換率為5%。於二零二六年至二零三零年，本集團計劃將30%的傳統燃料車輛替換為替代燃料車輛，本集團的目標是在二零三零年將汽油及柴油的消耗分別減少65%及80%，及於二零二五年前將大氣污染物排放減少5%。報告期內，本集團大氣污染物排放總排放減少主要是由於我們車隊作出了更具效率的安排。詳情如下：

Air Pollutants	Unit	Environmental		Media	2024 Total 二零二四年 總計	2023 Total 二零二三年 總計
		Trading business 貿易業務	maintenance business 環境維護 業務	advertising business 媒體廣告 業務		
大氣污染物	單位					
Nitrogen oxides (NOx)	kg	2.16	2,074.34	1.3	2,077.8	3,668.24
氮氧化物(NOx)	公斤					
Sulphur oxides (SOx)	kg	0.05	4.19	0.02	4.26	4.24
硫氧化物(SOx)	公斤					
Particulate matter (PM)	kg	0.16	204.61	0.09	204.86	153.31
懸浮粒子(PM)	公斤					



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

A1.2 Greenhouse Gas ("GHG") Emissions during the year

Climate change is gradually concerned by the community as it affects our daily life and poses a risk to our business. Hence, the Group is committed to mitigating the effects of climate change and to protect the health of employees. GHG is considered as one of the major contributors of the climate change.

Regarding GHG emissions of the Group, scope 1 direct emissions mainly result from combustion of fuels in mobile sources such as vehicles. Scope 2 indirect emissions mainly result from purchased electricity.

Giving the majority of the GHG emissions of the Group come from the use of electricity and the vehicle fossil fuel consumption of the environmental maintenance business, securities trading business and medical devices business, the Group tackles the GHG emissions by lowering the energy consumption in our business operations. Policies and procedures as mentioned in the section "Use of Resources" to encourage energy saving have been incorporated throughout the operations in order to reduce the carbon footprint.

The detail of GHG emissions of the Group during the reporting period are as follows:

A1.2 年內溫室氣體排放

由於氣候變化影響我們的日常生活並對本集團業務構成風險，故受到社會日益關注。因此，本集團承諾減輕氣候變化之影響，並保障員工健康。溫室氣體被視為造成氣候變化的主要因素之一。

關於本集團的溫室氣體排放，範圍1直接排放主要來自車輛等移動源的燃料燃燒。範圍2間接排放主要來自外購電力。

鑒於本集團的溫室氣體排放大多來自環境維護業務，證券買賣業務，醫療器械業務電力使用及車輛化石燃料消耗，本集團通過降低業務營運中的能源消耗來解決溫室氣體排放問題。於「資源使用」一節所述的鼓勵節能政策及程序已納入整個營運過程，以減少碳足跡。

於報告期內，本集團溫室氣體排放詳情如下：

GHG Emission	Unit	Environmental		Media		2024	2023
		Trading business	maintenance business	advertising business	Total	Total	Total
		貿易業務	環境維護業務	媒體廣告業務			
溫室氣體排放	單位				二零二四年總計	二零二三年總計	
Scope 1	tonnes of CO ₂ -e	8.45	700.25	1.61	709.99	700.27	
範圍1	噸二氧化碳當量						
Scope 2	tonnes of CO ₂ -e	4.54	54.31	13.28	72.13	262.30	
範圍2	噸二氧化碳當量						
Scope 3	tonnes of CO ₂ -e	–	10.89	31.6	42.49	–	
範圍3	噸二氧化碳當量						
Total GHG emission	tonnes of CO ₂ -e	12.99	765.45	46.49	824.61	962.57	
溫室氣體排放總量	噸二氧化碳當量						
GHG emission intensity	tonnes of CO ₂ -e/employee	1.29	0.91	0.54	0.88	0.48	
溫室氣體排放密度	噸二氧化碳當量／僱員						



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

The reduction in scope 1 and 2 –direct and indirect greenhouse gas emissions is mainly due to that energy saving technologies are deployed effectively by the Group during the year to improve the operating practices to reduce the energy consumptions and greenhouse gases emissions. Furthermore, the Group targets to reduce the emission of GHG emissions by 5% by 2025.

Aspect A1.4 Reduction of generation of non-hazardous waste

Waste management is considered as one of the material topics in environmental protection. The Group recognizes the importance of waste reduction. Waste management measures have been introduced and implemented to minimize the amount of waste generated and the impact on the environment.

The non-hazardous wastes generated from our securities trading business, environmental maintenance business and media advertising business mainly consist of paper waste and office waste which is insignificant. The Group has established clear and concrete guidelines on waste management. Wastes are separated into recyclable, hazardous and non-hazardous waste, and are stored separately. The Group has appointed different recyclers in different sites to collect recyclable wastes, such as scrap paper and scrap paper box regularly. In addition, to reduce the need for landfills, our administrative operations continue to use paperless electronic communications.

The decrease in the amount of non-hazardous waste in 2024 was mainly due to the effective implementation of waste management policies during the year. Furthermore, the Group targets to reduce the non-hazardous wastes generation by 5% by 2025. The detail of waste generated by the Group during the reporting period is as follows:

範疇1及2—直接和間接溫室氣體排放減少，主要由於集團本年度有效地運用節能技術以改善經營實踐，減少能源消耗及溫室氣體排放。此外，本集團的目標為於二零二五年前將溫室氣體排放減少5%。

層面A1.4減少產生無害廢料

廢棄物管理被視為環境保護的重要議題之一。本集團深知減廢之重要性，並已推行及實施廢棄物管理措施，以將廢棄物產生量及其對環境之影響降至最低。

我們的證券買賣業務，環境維護業務和媒體廣告業務所產生的無害廢棄物主要包括廢紙及少量辦公室廢棄物。本集團已就廢棄物管理制定清晰具體的指引。廢棄物分類為可回收、有害及無害廢棄物後便分開存放。本集團已於不同地點委派不同的回收商，定期收集廢紙及廢紙箱等可回收廢棄物。另外，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的做法。

於二零二四年，無害廢棄物量減少主要由於年內有效實施廢棄物管理政策。此外，本集團的目標為於二零二五年前將無害廢棄物產生量減少5%。於報告期內，本集團所產生之廢棄物詳情如下：

Non-hazardous wastes generated	Unit	Trading business	Environmental maintenance business	Media advertising business	2024 Total	2023 Total
所產生無害廢棄物	單位	貿易業務	環境維護業務	媒體廣告業務	二零二四年總計	二零二三年總計
Non-hazardous wastes generated	tonnes	—	—	—	—	0.09
所產生無害廢棄物	噸					
Non-hazardous wastes generated intensity	tones/employee	—	—	—	—	0.01
所產生無害廢棄物密度	噸／僱員					



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

15

A2. Use of resources

The Group considers environmental protection as an essential component of a sustainable and responsible business. The Group has an in-depth understanding of the importance of safeguarding sustainable development of the environment and this to attach importance to efficient utilization of resources by introducing various measures in daily business operations. It understands that staff participation is the key to achieve such goals. The Group strives to build up a working environment that emphasizes the “Green office” and “Low Carbon” policy such as a set of guidelines to improve the efficient use of resources for long-term sustainability. The Group has also adopted policies such as “Energy Resource Control Procedure” to improve the efficient use of energy, water and other materials.

The Group considers environmental protection as an essential component of a sustainable and responsible business. With aims of resource saving and implementation of energy saving measures, the Group actively promotes the concept of energy saving and emission reduction into the entire process of its business development and operation and implements different energy saving measures. The Group supports energy conservation by using energy-saving lightings, switching off idle lightings, computers and electrical appliance. Energy conservation reminders are placed to increase employees’ awareness of energy saving. We will consistently seek ways to improve energy efficiency and reduce energy consumption in our facilities in the future.

A2. 資源使用

本集團視環保為可持續及負責任企業之重要元素。本集團深明保障環境可持續發展至關重要，故於日常業務營運中推行各項措施，重視有效的資源運用。本集團明白達致該等目標之關鍵在於員工參與。本集團努力為實現長期可持續發展營造強調「綠色辦公室」及「低碳」政策之工作環境，有關政策包括一套提升資源有效運用的指引。本集團亦已採納「能源資源控制程序」等政策，以提高能源、水及其他物料的有效運用。

本集團視環保為可持續及負責任企業之重要元素。為節約資源及實施節能措施，本集團於整個業務發展及營運過程中積極推廣節能減排概念，並實施不同節約能源措施。本集團通過使用節能燈、關閉非必要的燈光、電腦及電器來支持節能。我們設有節能提示，以提高僱員之節能意識。我們日後將不斷尋求各種方法，以提高設施之能源效益及減少能源耗用。





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

The Group's energy consumption consists of three types – (i) purchased electricity, (ii) petrol, and (iii) diesel. During the year, diesel was our major energy consumption sources in our business operations. In 2024, the Group effectively reduced the use of vehicles, and the energy consumption decreased during the year. The Group has set reduction target by 5% in energy consumption by 2025. The detail of energy consumption of the Group during the reporting period is as follows:

本集團的能源消耗包括三類 – (i)外購電力；(ii)汽油；及(iii)柴油。於本年度內，柴油為我們業務營運中的主要能源消耗來源。二零二四年內，集團有效地減少使用汽車，能源消耗於年內減少。本集團已設定於二零二五年減少能源消耗5%的目標。於報告期內，本集團能源消耗詳情如下：

Aspect A2.1 Direct and/or indirect energy consumption

層面A2.1直接及／或間接能源消耗

Energy Consumption	Unit	Trading business	Environmental maintenance business	Media advertising business	2024 Total	2023 Total
能源消耗	單位	貿易業務	環境維護業務	媒體廣告業務	二零二四年總計	二零二三年總計
Purchased electricity	MWh	6.87	239.46	19.6	265.93	286.60
外購電力	兆瓦時					
Petrol	MWh	30.8	196.65	10.51	237.96	213.59
汽油	兆瓦時					
Diesel	MWh	–	2,583.94	–	2,583.94	2,061.80
柴油	兆瓦時					
Total energy consumption	MWh	37.67	3,020.05	30.11	3,087.83	2,561.99
能源消耗總量	兆瓦時					
Energy consumption intensity	MWh/employee	3.76	3.6	0.35	3.3	1.29
能源消耗密度	兆瓦時／僱員					

Aspect A2.2 Water consumption

層面A2.2耗水量

Water is another important resource used for the daily operation. We encourage staff to reduce the daily water use. Furthermore, water pipes and taps are checked regularly to detect leakage. Regarding water consumption for the PRC office, water supply is solely controlled and centrally managed by its respective property management of the buildings, in this case, it is not feasible for the Hong Kong office to provide all relevant water consumption data as there is no separate water meter for the individual office unit to record water usage.

水乃日常經營所用之另一重要資源。我們鼓勵員工減少日常用水。此外，我們定期檢查水管及水龍頭以檢測漏水情況。就中國辦公室之耗水而言，供水乃由大廈各自物業管理處獨自控制及集中管理。於此情況下，由於個別辦公室單位並無獨立儀表記錄用水量，故香港辦公室無法提供所有相關耗水量數據。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

17

The Group still actively seeks ways to mitigate water consumption by raising employees' awareness of water saving through green office policy. For example, we studied various water conservation measures, including regular inspection of equipment for water leakage and raising employees' awareness of water conservation.

Since water saving policies were implemented effectively, the water consumption decreased slightly during the year. Furthermore, the Group targets to reduce the water consumption by 5% by 2025. The detail of water consumption of the Group during the reporting period is as follows:

本集團仍會積極尋求方法減少耗水量，通過綠色辦公室政策，例如我們研究各種節約用水措施，包括定期檢查設備是否漏水和提高員工的節水意識。

由於有效實施節水政策，因此年內耗水量輕微下降。此外，本集團的目標為於二零二五年前減少耗水量5%。於報告期內，本集團耗水詳情如下：

Water Consumption	Unit	Trading business	Environmental maintenance business	Media advertising business	2024 Total	2023 Total
耗水	單位	貿易業務	環境維護業務	媒體廣告業務	二零二四年總計	二零二三年總計
Water consumption	m ³	–	6,752	N/A	6,752	7,516
耗水量	立方米			不適用		
Water consumption intensity	m ³ /employee	–	8.07	N/A	8.07	3.83
耗水密度	立方米／僱員			不適用		

Aspect A3: Impact on environment and natural resources

The Group understands that its environment maintenance business can cause significant environmental impacts. As a responsible environment maintenance business operator, the Group has attached great importance to improve resources efficiency and reduce energy consumption.

To minimise the impact on the environment, we have incorporated energy saving, emissions reduction and environmental protection in our daily business operations. We put energy saving, water saving, electricity saving and emissions reduction as the main focus and have set up related monitoring policies and control measures. This not only can enable waste reduction to relieve the burden on the environment, but also the economic benefit can be maximized for the Group.

層面A3：對環境及天然資源的影響

本集團深知其環境維護業務可能對環境造成重大影響。作為負責任的環境維護業務營運商，本集團極其重視提高資源效益及減少能源消耗。

為盡量減少對環境的影響，我們已將節能、減排及環境保護納入日常業務經營。我們重點關注節能、節水、節電及減排，並已設定相關監察政策及控制措施。這不僅可減少產生垃圾以減輕環境負擔，亦能為本集團帶來最大化經濟效益。





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

The Group is committed to becoming an enterprise leading the sustainable development of environment, implementing various green projects in its investment, and creating an energysaving workplace. Over the years, the Group has adopted the following measures in a proactive manner to minimize potential environmental impacts in daily operations. For example, as part of its communication strategy, major communications are primarily conducted electronically, reducing the use of paper. Other environmental management measures of the Group include:

- Encourage customers to use electronic invoices
- Enhance employees' environmental awareness through education; and
- Replace high power consumption lamps with LED lamps

A4. Climate change

Governance

Our group addresses climate-related risks based on the nature of the risk to our operations. The physical impacts of climate change, including extreme weather events, or damage to facilities have immediate operational impacts and are treated as operational risks. Long-term challenges, such as emerging ESG issues and climate-related risks and opportunities, may be discussed by the Group's ESG Working Group.

Supported by our ESG Working Group, our Board oversees climate-related issues and risks regularly during board meetings and ensures that they are incorporated into our strategy.

本集團致力成為引領環境可持續發展的企業，在其投資中實施各種綠色項目，打造節約能源的工作場所。多年來，本集團以積極主動的方式採取了以下措施，以盡量減少日常營運中的潛在環境影響。例如，作為其溝通策略的一部分，重大交流主要以電子方式進行，從而減少使用紙張。本集團的其他環境管理措施包括：

- 鼓勵客戶使用電子發票
- 通過教育加強員工的環境意識；及
- 用LED燈替代高耗電燈

A4. 氣候變化

管治

本集團根據業務風險的性質應對與氣候相關的風險。氣候變化的實際影響（包括極端天氣事件或對設備的損害）會直接影響營運並被視為營運風險。本集團環境、社會及管治工作小組或會對新出現的環境、社會及管治問題及氣候相關的風險及機遇等長期挑戰進行討論。

在環境、社會及管治工作小組的支援下，董事會於董事會會議上定期監督氣候相關事宜及風險，並確保將氣候相關事宜及風險納入策略之中。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

To ensure our Board to keep up with the latest trend of climate-related issues, climate competence training will be provided to ensure it has the necessary expertise and skills to oversee the management of climate-related issues. Our Board also seeks professional advice from external experts when necessary to better support the decision-making process.

Our ESG Working Group provides effective governance for integrating and addressing ESG issues, including climate change, within our business. The ESG Working Group is responsible for approving operational emissions targets for the Group and commissioning an ESG benchmarking, as well as gap analysis exercise to identify gaps in both disclosure and policy relative to the best practice standards. Moreover, the ESG Working Group works closely with the Group's different operation departments, with an aim to develop consistent and enhanced approaches on addressing ESG risk issues and report to the management.

為確保董事會緊貼氣候相關事宜的最新趨勢，董事會獲提供氣候能力培訓，確保其具有必需的專業知識及技能以監督氣候相關事宜的管理。於需要時，董事會亦向外部專家尋求專業意見，以更妥善支持決策過程。

環境、社會及管治工作小組在我們的業務範圍內為整合及解決環境、社會及管治問題（包括氣候變化）進行有效管治。環境、社會及管治工作小組負責批准本集團的運營排放目標，制定環境、社會及管治的基準，並進行差距分析，找尋本集團在披露以及政策方面距離最佳常規準則不足的地方。此外，環境、社會及管治工作小組與本集團不同的運營部門緊密合作，旨在制定一致、更完善的方法來處理環境、社會及管治風險問題，並向管理層報告。





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Strategy

Climate change risk forms part of our overall risk profile through its role in increasing the frequency and intensity of certain diseases, and the health and mortality impacts resulting from natural disasters. We assess the overall level of risk by taking into consideration a range of diverse risk factors across the many categories in our product or services range. This diversity of risk is combined with our business strategy and broad geographic footprint helps us distribute risk and provide protection against the impacts of short-term climate change effects.

Our services continue to provide protection for people in our communities against weather and heat-related disease. Besides, we continue to explore opportunities to engage our business partners and encourage them to develop climate resilience and reduce their operational carbon footprint by taking into consideration of different climate-related scenarios, including a **"2°C or lower scenario"** through the following steps:

策略

氣候變化風險構成我們整體風險的一部分，因其增加若干疾病發生率及強度以及自然災害對健康及死亡的影響。我們於評估整體風險水平時，會考慮到我們的產品或服務範圍內多個類別的一系列不同風險因素。風險的多樣性與我們的業務戰略及廣泛的地理分佈相結合，有助於我們分散風險，並針對短期氣候變化的影響提供保障。

我們的服務持續為我們所處社區的大眾提供氣候及高溫相關疾病的保障。此外，我們不斷發掘機會，與我們的業務夥伴合作，並通過以下措施鼓勵彼等考慮各種氣候相關情景（包括「**2°C或以下的情景**」），從而積極應對氣候變化並減少營運中的碳排放足跡：



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

21

Step 1: Set Future Images Assuming Climate Change Effects

As climate change measures proceeds, there is a possibility that the industry will be exposed to substantial changes, such as stricter policies including the introduction of and increases in carbon pricing, as well as advances in technology and changes in customer awareness. In light of these climate change effects, based on the International Energy Agency ("IEA") scenarios and others, we developed multiple future images as the external environment that will surround our Group.

With regard to the IEA scenarios, we put focus on the 2°C scenario (2DS) and pictured future images in case where climate change measures do not progress and where such measures progress further "Beyond 2°C scenario".

Step 2: Consider the Impacts

We considered the impacts on our Group for each of the future images developed in Step 1. We believe that it will be possible to expedite carbon dioxide reduction effects in our society.

With regard to the effects on raw material procurement and production, introduction of and increases in carbon pricing is anticipated in accordance with the global advance of climate change measures, leading to the possibility of higher raw material procurement and production costs.

On the other hand, in the case where climate change measures are not adequate throughout society, production interruptions and supply chain disruptions are likely to increase as a result of higher frequency and intensification of natural disasters such as flooding.

第一步：設定氣候變化影響可能造成的未來場景

隨著應對氣候變化措施的持續落實，行業可能面臨重大變化，例如推出及上調碳定價等更嚴厲的政策，以及技術進步和客戶觀念的變化。鑒於該等氣候變化影響，我們基於國際能源署（「IEA」）發佈的情景及其他情景設定了本集團將面對的外部周圍環境的多種未來場景。

關於IEA情景，我們重點關注2°C情景(2DS)，並分別製作在氣候變化應對措施並無進展及該等措施進展逾越「2°C情景以外」兩種情況下的未來場景。

第二步：考慮影響

我們已考慮第一步所設定的各種未來場景對本集團造成的影響。我們認為在社會環境中，可能須加大二氧化碳減排力度。

就對原材料採購及生產的影響而言，隨著全球加強氣候變化應對措施，預計將推出及上調碳定價，進而可能推高原材料採購和生產成本。

另一方面，當針對整個社會的氣候變化應對措施不足時，因洪水等自然災害發生的頻率變高且程度加劇而導致生產停頓和供應鏈中斷的可能性將會增加。





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Step 3: Respond to the Strategies

Our Group will begin promoting the reduction of non-renewable energy in our daily operation. This strategy will allow for flexible and strategic responses to each demand for the regions where the emission factors of purchased electricity consumptions are high. By promoting real carbon emissions reductions throughout the world through these types of initiatives, we are working to achieve zero carbon emission in our business.

We minimize carbon emissions through comprehensive energy-saving and introduction of renewable energy. With respect to renewable energy in particular, we have set a new target, achieve a reduction rate for purchased electricity in coming few years.

With regard to the ongoing confirmation of the suitability and progress of the Group's strategies, we believe that we will have opportunities for stable funding and sustainable increases in corporate value through appropriate information disclosure, dialogue with institutional investors and other stakeholders.

第三步：戰略對策

本集團將開始在日常營運中推廣減少不可再生能源的使用。該策略可以靈活及策略性地應對外購用電的排放係數較高地區的需求。這些舉措促進了全世界碳排放的真正減少，同時，我們正致力於營運內實現零碳排放。

我們通過全面節能及引入可再生能源以減少碳排放。具體而言，於可再生能源方面，我們已設定於未來數年減少外購電量的新目標。

對於持續確認本集團策略的適切性和進展，我們相信通過適當的資料露、與機構投資者及其他持份者的溝通，我們將有機會獲得穩定資金及實現企業價值的可持續增長。





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

23

Risk Management

Our Group identifies the climate change related risks or to test the existing risk management strategies under climate change with the aid of risk assessment. Hence, the areas where new strategies are needed could be identified.

The risk assessment takes a standard risk-based approach using national data, local information and expert knowledge, which can identify how climate change may compound existing risks or create new ones. The risk assessment is conducted through the following steps:

Step 1: Establish the context

- Objective/goal
- Scale
- Time frame
- Climate change scenario for most climate variables and sea level

Step 2: Identify existing risk (past and current)

- Identify the record of occurrence of climatic hazard in the past in the area
- Risk management strategies in place to tackle future occurrence of the hazard

Step 3: Identify future risk and opportunities

- Explore climate change projections for the selected time frame(s) and emission scenario(s)
- Identify potential hazards
- Investigate whether any existing risk from Step 2 may get worse under future projected changes
- Identify new risks that can emerge under future projected changes

風險管理

本集團已確定氣候變化相關風險或借助風險評估測試在氣候變化下現有的風險管理策略。因此能夠發現需要實施新策略的領域。

風險評估採用基於風險的標準方法，並利用國家數據、本地資料及專家知識，能夠識別氣候變化如何加劇現有風險或產生新風險。該風險評估按以下步驟進行：

第一步：建立背景

- 目標／願景
- 規模
- 時間表
- 根據多數氣候可變因素及海平面設定的氣候變化情景

第二步：確定現有風險（過去及現在）

- 搜集本地區過去發生氣候災害的記錄
- 現有可應對未來災害的風險管理策略

第三步：確定未來的風險及機遇

- 探索選定時間範圍內及排放情景下的氣候變化預測
- 識別潛在危害
- 根據未來預測變化分析第二步的任何現有風險是否可能加劇
- 識別未來預測變化中可能出現的新風險





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Step 4: Analyse and evaluate risk

Identify a set of decision areas or systems (i.e., geographical areas, business operation, assets, ecosystems, etc.) that has the potential to be at risk in future.

As outlined within the Governance section above, the Group has robust risk management and business planning processes that are overseen by the board of directors in order to identify, assess and manage climate-related risks. The Group engages with government and other appropriate organizations in order to keep abreast of expected and potential regulatory and/or fiscal changes.

We continue to raise awareness of climate change in regard to monitoring of carbon and energy footprint in our daily operation. However, there remains gaps in understanding how such climate risks and opportunities may impact our operations, assets and profits. Our Group assesses how the business addresses climate change risks and opportunities and takes the initiative to monitor and reduce their environmental footprint.

Emergency Management of Environmental Events

The Group has established an emergency mechanism for environmental emergencies and formulated the Emergency Plan for Environmental Emergencies according to the actual situation of subsidiaries, so as to ensure that all emergency work can be started quickly, efficiently and orderly in case of environmental emergencies, and minimise the harm to the environment and the loss of business operation caused by environmental emergencies.

第四步：分析及評估風險

確定一組未來可能存在風險的決策領域或系統（如地區、業務運營、資產、生態系統等）。

誠如上文管治一節所述，本集團擁有穩健有效的風險管理及業務規劃流程，該等流程受董事會監督，以識別、評估及管理氣候相關風險。本集團將與政府及其他合適的機構合作，與時俱進，掌握預期及可能作出的監管及／或財政政策變動。

我們不斷加強有關氣候變化的意識，於日常營運中監控碳及能源足跡。然而，在理解該等氣候風險及機遇可能如何影響我們的營運、資產及溢利方面仍存在不足之處。本集團評估業務如何應對氣候變化的風險及機遇，並採取措施以監控並減少其環境影響。

環境事件应急管理

本集團設立了突發環境事件應急機制，並根據各成員企業的實際情況制定《突發環境事件應急預案》，以確保在發生突發環境事件時，各項應急工作能夠快速及高效有序地啟動，最大限度地減輕突發環境事件對環境造成的危害和業務運作的損失。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

25

Responding to Climate Change

Climate change has a far-reaching impact on economic and social development, which is an environmental challenge facing the world at present. Global climate change not only brings extreme weather, but also seriously affects various kinds of economic and social activities. According to the research of the World Health Organisation, about 12 million people die of environmental factors every year.

At the end of 2015, the Paris Agreement was officially adopted and became a new legally binding treaty on global greenhouse gas reduction following the Kyoto Protocol. In September 2020, President Xi Jinping delivered an important speech at the General Debate of the 75th Session of the United Nations General Assembly, pointing out that China shall scale up its intended nationally determined contributions, strive to peak carbon dioxide emissions by 2030, and achieve carbon neutrality by 2060.

The Group pays attention to the impact of climate change on human health, actively identifies the risks and opportunities brought by climate change to its operation and confirms the impact of its operation on climate and environment.

應對氣候變化

氣候變化為經濟和社會發展帶來的影響深遠，是當前全球共同面對的環境挑戰。全球氣候變化不僅帶來極端天氣現象，更嚴重影響各類經濟和社會活動。根據世界衛生組織的研究，全球每年有約1,200萬人由於環境因素而過早死亡。

2015年底，《巴黎協議》正式通過，成為繼京都議定書之後對全球溫室氣體減量具有法律約束力的新協議。2020年9月，國家主席習近平在第七十五屆聯合國大會一般性辯論上發表重要講話，指出中國將提高國家自主貢獻力度，二氧化碳排放力爭於2030年前達到峰值，努力爭取2060年前實現碳中和。

本集團關注氣候變化為人類健康帶來的影響，積極識別氣候變化為公司經營帶來風險和機遇，同時識別自身運營過程中對氣候和環境造成的影響。





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Significant Climate-related Issues

During the reporting period, the significant climate-related physical risks and transition risks, which have impacted and/or may impact our Group's business and strategy in (i) operations, products and services, (ii) supply chain and value chain, (iii) adaptation and mitigation activities, (iv) investment in research and development, and (v) financial planning, as well as the steps taken to manage these risks, are as follows:

重大氣候相關事宜

於報告期內，已經及／或可能對本集團在(i)營運、產品及服務；(ii)供應鏈及價值鏈；(iii)適應及舒緩活動；(iv)研發投資；及(v)財務規劃各方面產生影響的氣候相關的重大實體風險及過渡風險，以及為管理該等風險而採取的措施載列如下：

Climate-related risks description 氣候相關風險的描述	Financial Impact 財務影響	Steps taken to manage the risks 為管理該等風險而採取的措施
Physical Risk 實體風險 Acute physical risks 急性實體風險		
- Increased severity and frequency of extreme weather events such as cyclones, floods and earthquakes, and droughts, the frequency and severity of traffic accidents. Since the environmental maintenance business is the main business of the Group, all such circumstances may affect the Group's business operations, business volume and employees' work safety, resulting in adverse financial impacts. - 極端天氣事件（如龍捲風、洪水及地震和乾旱等）的嚴重性和頻率、交通事故的嚴重性和頻率增加。由於集團以環境維護業務為主要業務，該等情況均可能影響集團業務營運，業務量和員工工作安全，從而產生不利財務影響。 - Increased likelihood and severity of wildfire. Financial loss occurs as there are interruptions of supply chain, logistics and transportation. - 發生山火的可能性及嚴重性增加。供應鏈、物流及運輸中斷可能引致財務損失。	- The operating income of the Group may reduce due to extreme weather events. - 集團或因極端天氣事件而令營業收入降低。 - Facilities may be damaged due to extreme weather events, resulting in an increase in solid waste, insurance premiums, and operating costs. - 設施或因極端天氣事件而毀損，固體廢物增加，保險費增加，而營運成本增加。 - Fixed assets may be damaged, reducing their value. - 固定資產毀損，令價值降低。 - The supply chain, logistics and transportation may be delayed due to extreme weather events, resulting in failure in delivery on time and damage to reputation. - 供應鏈、物流及運輸或因極端天氣事件而延遲，未能準時交貨，而令聲譽受損。	- Planned to adopt scenario analysis to disclose an organization's planning under future scenarios, most notably one with in a 2°C scenario. - 計劃採用情景分析以披露組織應對未來情景的計劃，重點關注2°C情景中的應對計劃。 - Planned to establish a natural disasters emergency plan and to provide certain trainings to the staff. - 計劃制定自然災害應急方案及向員工提供若干培訓。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

27

Climate-related risks description 氣候相關風險的描述

Financial Impact 財務影響

Steps taken to manage the risks 為管理該等風險而採取的措施

Chronic physical risks

慢性實體風險

- | | | |
|--|---|--|
| <ul style="list-style-type: none"> • Extreme variability in weather patterns. Frequent extreme weather events and rising in sea levels are likely to pose disruptions to communities across the region over the long term, affecting economic output and our service continuity. • 天氣趨勢的極端可變性。從長遠來看，頻繁的極端天氣事件及海平面上升可能會對整個地區的社區造成干擾，影響經濟產出及我們的服務連續性。 • The scarcity of natural resources due to deforestation may lead to the increase in the cost of materials of our business operation. • 由於森林砍伐造成的自然資源稀缺可能導致業務營運的材料成本上漲。 • The increase in average temperature will affect the production operation and facility maintenance of the Group. • 平均氣溫上升對集團的生產營運和設施維護造成影響。 | <ul style="list-style-type: none"> • Revenue reduces from decreased service capacity and the negative impacts of workforce. • 服務能力下降及工人受到的負面影響導致收益減少。 • The scarcity of natural resources increases operating costs. • 自然資源的稀缺令營運成本增加。 • Increased operating costs due to increased cooling demand. • 製冷需求增加所導致的營運成本增加。 • Increased safety and health risks for employees due to hot weather • 員工因酷暑天氣而導致安全與健康安全風險增高。 | <ul style="list-style-type: none"> • Planned to develop a risk tolerance statement and/or system authorized by the Board, including an establishment of a written climate risks management policy. • 計劃制定董事會授權的風險承受能力聲明及／或系統，包括制定書面氣候風險管理政策。 • Engaged with local or national governments and local stakeholders on local resilience. • 就地方適應力與地方或國家政府以及當地持份者接洽。 • Further enhanced the climate-related risk policies, and included the measurement, monitoring and management of the climate-related risks. • 進一步改善氣候相關的風險政策，包括氣候相關風險的計量、監察及管理。 |
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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Climate-related risks description 氣候相關風險的描述

Financial Impact 財務影響

Steps taken to manage the risks 為管理該等風險而採取的措施

Transitional Risk

過渡風險

Policy risk

政策風險

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| <ul style="list-style-type: none"> • The Chinese government has been concerned about climate-related risks. The government is promoting regulation and new supervision documents to intensify regulation of risks, which may increase the scope of disclosure of carbon emissions. • 中國政府一直關注對氣候相關風險，政府在推動監管和新的監督文件，增加監管風險，從而可能會加強碳排放的披露範圍增大。 • With the Chinese government's regulations on water resources, the government has been pushing for new regulation to tackle with water shortage will increase regulatory risk, which may tighten the requirements of the water consumption audit by the environmental services sector. • 中國政府有關水資源的法規，政府一直在推動新法規以解決水資源短缺問題，這將增加監管風險，從而可能會加強環境服務部門對用水量審計的要求。 • The government may restrict the use of the traditional fuel vehicles by the environmental services sector and provide the allowances to those entities which purchase hybrid vehicles. • 政府或會透過環境服務部門限制使用傳統燃油的汽車，並對購買混合動力汽車的單位給予補貼。 | <ul style="list-style-type: none"> • Operating cost increases for the increased insurance premiums paid by the Group. • 本集團所付保險費增加導致營運成本增加。 • Increasingly strict environmental supervision and punishment. • 日趨嚴格的環保監督處罰力度。 • Increased operating costs for information disclosure. • 信息披露營運成本增加。 | <ul style="list-style-type: none"> • Based on the official requirements to monitor and regulate the water consumption, the Group is exploring and discovering the water saving strategies. • 根據官方對用水量進行監測和調節的要求，本集團正在探索和尋找節水策略。 • Planned to acquire more hybrid vehicles for the business operations to obtain the corresponding allowances and subsidies. • 計劃購買更多混合動力汽車用於業務運營，以獲得相應的補貼和補助。 • Monitor the updates of the relevant laws and agreements, to avoid the unnecessary increase in cost and expenditure due to noncompliance. • 監察相關法例及協議的更新情況，避免因違規令不必要的成本及開支增加。 |
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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Climate-related risks description 氣候相關風險的描述

Financial Impact 財務影響

Steps taken to manage the risks 為管理該等風險而採取的措施

Legal risk 法律風險

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| <ul style="list-style-type: none"> • The Group faces increased risks of litigation. We have to adapt the tightened law and regulations issued by the government due to climate change. Failure to comply with the new rules will result in fines, loss of business, and negative impact on reputation. • 集團面對訴訟風險增加。由於氣候變化，我們必須適應政府頒佈的更嚴格的法律及法規，一旦未能遵守新規則，會造成罰款、業務損失，以及聲譽等負面影響。 • With the improvement and implementation of management measures such as carbon emissions and carbon trading, the state and regions have higher requirements for emission reports, and the Group is required to strengthen carbon emission reporting obligations and may take a lot of time to meet ESG reporting standards so as to comply with new regulations. • 隨著碳排放、碳交易等管理措施的完善及實施，國家和地區對排放報告有更高的要求，集團需要加強碳排放報告義務，可能需要花費大量時間達致環境、社會及管治報告準則，以遵守新的規例。 | <ul style="list-style-type: none"> • Higher compliance costs. • 合規成本較高。 • The increase in insurance premiums of the Group leads to an increase in operating costs. • 本集團保險費增加致使營運成本增加。 • Increased operating costs for information disclosure. • 信息披露營運成本增加。 | <ul style="list-style-type: none"> • Monitored the updates of relevant laws and agreements to avoid unnecessary cost and expenditure increase due to violations. • 監察相關法例及協議的更新情況，避免因違規令不必要的成本及開支增加。 • Required professionals to calculate and sample relevant greenhouse gas emissions in advance. • 提前要求專業人士進行相關溫室氣體排放的計算和採樣。 |
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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Climate-related risks description 氣候相關風險的描述

Financial Impact 財務影響

Steps taken to manage the risks 為管理該等風險而採取的措施

Technology risk 技術風險

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| <ul style="list-style-type: none"> • More green building strategies with low-carbon, energy-saving technologies are adopted by industry peers. Lagging behind may weaken our competitive edges. • 更多具備低碳、節能技術的綠色建設策略被業內同行採納。策略滯後可能會削弱我們的競爭優勢。 | <ul style="list-style-type: none"> • Capital investment in technology development increases. • 技術開發的資本投資增加。 • Operating cost increases due to the adoption of green technologies. • 採用綠色技術致使營運成本增加。 | <ul style="list-style-type: none"> • Examined the feasibility and efficiency of applying the latest environmental technologies, to raise the feasibility and scientific efficiency of energy saving for the business operations. • 審查應用最新環保技術的可行性和效能，提高業務營運中節能的可行性及科學效能。 |
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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

31

Climate-related risks description 氣候相關風險的描述

Financial Impact 財務影響

Steps taken to manage the risks 為管理該等風險而採取的措施

Market risk 市場風險

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| <ul style="list-style-type: none"> • The government and environmental services sector are considering climate-related risks and opportunities, which may lead to changes in customers preference. • 政府及環境服務部門正在考慮氣候相關的風險及機遇，這可能會導致客戶偏好產生變化。 • Inability to attract co-financiers and/or investors due to uncertain risks related to the climate. • 由於氣候相關的不確定風險，無法吸引融資合作夥伴及／或投資者。 • Due to climate-related changes, the Group's pharmaceuticals business may have relevant opportunities, which may lead to the emergence of more types of diseases for which there are no solutions, resulting in increased market attention to the Group's pharmaceuticals business, etc. • 由於氣候相關的變化，本集團醫藥行業的業務有可能有相關機遇，這可能會導致更多未曾有解決方案的疾病類型出現，導致市場對本集團所處醫藥行業的關注度提升等。 | <ul style="list-style-type: none"> • Revenue decreases for the change in revenue mix and sources. • 收益因收益組合及來源的變化而減少。 • Operating cost increases as abrupt and unexpected shifts in energy costs. • 運營成本因能源成本的突然及意外變化而增加。 • Production cost increases due to changing input prices and output requirements. • 生產成本因投入價格及產出要求變動而增加。 • Increased capital investment in technology development. • 技術開發的資本投資增加。 | <ul style="list-style-type: none"> • Fulfilled the climate-related regulations by the government. • 履行政府所頒佈的氣候相關的規例。 • Made climate change as a high concern in the market decisions to show to the clients that the company is concerned about the problem of climate change. • 將氣候變化作為市場決策中的高度關注點，向客戶表明本公司對氣候變化問題的關注。 |
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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Climate-related risks description 氣候相關風險的描述

Financial Impact 財務影響

Steps taken to manage the risks 為管理該等風險而採取的措施

Reputational risk 信譽風險

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| <ul style="list-style-type: none"> • Shifts in consumer preferences. More customers are considering climate-related risks and opportunities, which may lead to changes in customer preference for the more environmentally-friendly business. • 消費者偏好的轉變。更多客戶考慮氣候相關風險及機遇，可能導致客戶偏好向更環保業務的轉變。 • Negative press coverage related to support of business activities with negative impacts on the climate (e.g., GHG emissions, deforestation, water stress). • 與支持對氣候有負面影響的商業活動相關的負面新聞報導（例如，溫室氣體排放、森林砍伐、用水緊張）。 | <ul style="list-style-type: none"> • Revenue decreases from decreased demand for services and the decrease in service capacity. • 服務需求減少及服務能力下降導致收益減少。 • Operating costs increases from negative impacts on workforce management and planning. • 勞動力管理及規劃的負面影響致使營運成本增加。 | <ul style="list-style-type: none"> • Fulfilled the social responsibility by organizing more activities or executing actions to demonstrate how we place importance on climate change. • 組織更多活動或採取行動證明我們如何重視氣候變化，以此履行社會責任。 • Avoided of supporting the projects or activities which may have detrimental effects to the climate. • 避免支持可能對氣候產生不利影響的項目或活動。 |
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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

33

Climate-related risks description 氣候相關風險的描述

Financial Impact 財務影響

Steps taken to manage the risks 為管理該等風險而採取的措施

Resource efficiency

資源效率

- Reduce water consumption
- 減少水資源的消耗

- Reduced operating costs
- 運營成本降低

- Energy conservation and emission reduction is promoted by improving resource and energy utilization efficiency, which is conducive to reducing operating costs.
- 通過提高資源及能源使用效率等方式推動節能減排，有利於降低運營成本。

Energy source

能源來源

- Use of clean energy and lower-emission fuel sources
- 使用清潔能源、低排放燃料來源
- Use of supportive policy incentives
- 使用扶持性政策措施
- Use of new technologies
- 使用新技術

- Reduced operating costs
- 運營成本降低

- Energy costs are reduced by using clean energy and low emissions
- 透過使用清潔能源、低排放減少能源開支
- Returns on investment in low-emission technology increases
- 低排放技術投資回報增加

Products and services

產品及服務

- Development of climate adaptation and insurance risk solutions
- 制定氣候適應及保險風險解決方案
- Ability to diversify business activities
- 多元化業務活動的能力

- Increased operating income
- 營業收入升高
- Lower credit risk
- 信用風險降低

- Revenue increases through new solutions to adaptations needs, such as insurance risk transfer products and services
- 透過保險風險轉移產品及服務等適應需求的新解決方案增加收益





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Climate-related risks description 氣候相關風險的描述

Financial Impact 財務影響

Steps taken to manage the risks 為管理該等風險而採取的措施

Markets 市場

- Access to new markets
- 進入新市場

- Increased operating income
- 營業收入升高

- Revenue increases through access to new and emerging markets
- 透過進入新的及新興市場增加收益

Resilience 彈性

- Participation in renewable energy programs and adoption of energy-efficiency measures
- 參與可再生能源計劃及採取節能措施
- Resource substitution or diversification
- 資源替代或多元化

- Increased operating income
- 營業收入升高

- Market valuation increases through resilience planning, such as infrastructure, land and buildings
- 透過如基礎設施、土地及樓宇等彈性規劃增加市場估值
- Reliability of supply chain and ability to operate under various condition increases
- 供應鏈可靠性及在各種條件下營運的能力增強
- Revenue increases through new products and services related to ensuring resiliency
- 透過確保彈性相關的新產品及服務增加收益



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

35

METRICS AND TARGETS

Our Group adopts the key metrics to assess and manage climate-related risks and opportunities. The energy consumption and greenhouse gas (GHG) emissions indicators are the key metrics used to assess and manage relevant climate-related risks where we consider such information is material and crucial for evaluating the impact of our operation on global climate change during the year. Our Group regularly tracks our energy consumption and GHG emissions indicators to assess the effectiveness of emission reduction initiatives, as well as set targets to contribute our effort to have minimal impact on global warming. The details of time frames over which the target applies and base year from which progress is measured are described in the section A1: "Emissions" and section A2: "Use of Resources" of this Report. Our Group adopts absolute target to manage climate-related risks, opportunities and performance.

B. SOCIAL ASPECTS

The Group recognizes that maintenance of strong, healthy and friendly business relations with employees, supply chains, and a business is connected or expected to have a connection, whether internal or external, is the foundation for the Group's success and development. The Group highly considers employees as important assets and is committed to earning respect from employees, maintaining work-life balance, and making them to grow together with us. With supporting business sustainable development, the Group works closely with suppliers to manage social risks. Besides, with a goal of understand the needs and interests of communities where the issuer operates, the Group takes its own initiatives to actively contribute to the society in various ways.

衡量標準及目標

本集團採納關鍵衡量標準以評估及管理氣候相關風險及機遇。倘我們認為有關資料就評估我們業務於年內對全球氣候變化的影響而言屬重大及關鍵，則能源消耗及溫室氣體(GHG)排放指標乃用於評估及管理有關氣候相關風險的關鍵衡量標準。本集團定期追蹤能源消耗及溫室氣體排放指標以評估減排措施的效益，並設定目標，為盡量減低對全球變暖的影響作出貢獻。關於實踐目標的時間及計量進度的基準年度詳情載述於本報告A1：「排放」及A2：「資源使用」兩節。本集團已採納絕對目標以管理氣候相關的風險及機遇以及表現。

B. 社會層面

本集團認識到，與僱員、供應鏈及有關連或預期有關連（內部或外部）企業維持穩固、健康及友好的業務關係乃本集團成功及發展之基石。本集團視僱員為重要資產，並致力於贏得僱員尊重，維持其工作生活的平衡，並使彼等與本集團共同成長。通過支持業務可持續發展，本集團與供應商密切合作以管理社會風險。此外，為了解發行人經營所在社區的需求及權益，本集團採取自身舉措以各種方式積極為社會作貢獻。





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

B1. Employment

The Group believes that people are important assets and are crucial to the business success of the Group. We are committed to providing a favourable working environment where our employees can thrive. We have a set of human resources management policies and procedures in place with the aim to provide a good working environment to employees where they can have a safe and healthy workplace to engage and perform to the satisfaction of the Group. These policies and procedures do not only ensure the Group's compliance of the relevant labour laws and regulations in the PRC and Hong Kong, but also set out the Group's standard of staff recruitment, promotion guidelines, remuneration scale, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare as well as termination of employment and compensation matters.

In this year, there was no case of non-compliance related to labour and employment practices nor complaints in relation to discrimination within the Group.

The Group recruits and promotes people based on the principles of people foremost, equal stress on integrity and ability, and meritocracy regardless of their nationality, age, religion, marital status and other factors. All employees are remunerated according to their performance, experience and prevailing industry practices. We take a firm stand against the vicious competition, and sexual, age, ethnic, or any other discrimination, and are determined to put an end to the discrimination in courses such as recruitment, promotion, training and dismissal of employees and will ensure equal opportunities for all. At the same time, the Company actively attracts talents with diverse educational, ethnic and nationality backgrounds.

B1. 僱傭

本集團認為，人才乃屬重要資產及對本集團的業務成功至關重要。我們致力於提供良好的工作環境，讓員工可以茁壯成長。本集團已制訂一套人力資源管理政策及程序，旨在為員工提供良好工作環境，使員工能夠擁有安全及健康的工作場所投入及執行工作以令致本集團滿意。該等政策及程序不僅確保本集團遵守中國及香港之有關勞動法律及法規，同時載列本集團的員工招聘標準、晉升指引、薪酬範圍、工作時間、休息時段、平等機會、多元化、反歧視及其他待遇及福利以及終止僱傭及補償事宜。

於本年度，本集團並無任何有關勞動及僱傭條例的違規案例，亦無任何有歧視的投訴。

本集團會根據以人為本、德才兼備、唯賢是舉、唯才是用的原則招募及晉升人才，而不論其國籍、年齡、宗教信仰、婚姻狀況及其他因素。所有員工均根據績效、經驗及現行行業慣例獲得報酬。我們堅決反對任何性別、年齡、種族等方面的歧視和惡性競爭，在員工聘用、晉升、培訓、解聘過程中杜絕歧視行為，保障機會平等。同時，公司積極吸納多元學歷、民族、國籍背景的人才。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

37

To avoid conflicts of interest, the Group strictly abides by the Principles of Avoidance of Relatives. If there is a relationship between relatives and friends, the Company has the right to transfer their posts.

They are provided with retirement benefits in the form of Mandatory Provident Fund Scheme under the Hong Kong Mandatory Provident Fund Scheme Ordinance or defined contribution retirement benefit schemes organised by relevant local government authorities in the PRC.

The Group recognises that a proper balance between work and rest can help employees to realise their full potential. The Group strictly complies with the working hours and statutory holidays under the related laws and regulations at places where the businesses operate. Personal leave, sick leave, marriage leave, maternity leave, work injury leave, etc. are provided to employees in order to balance their work and life.

本集團避免利益衝突，嚴格遵守《親屬回避制原則》，若存在親屬、朋友關係，公司有權對其進行崗位調動。

本集團以香港強制性公積金計劃條例下的強積金計劃或中國有關地方政府機構組織的界定供款退休福利計劃的形式向員工提供退休福利。

本集團深明，勞逸結合有助於僱員發揮全部潛力。本集團嚴格遵守經營業務所在地有關法律及法規的工作時間及法定假期。本集團為僱員提供事假、病假、婚假、產假、工傷假等假期，以平衡彼等的工作與生活。





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

B1.1 Employees by gender, employment type, age group and geographical region

Below is the employee breakdown by gender, age group, geographical region, employment type and employment mode.

B1.1 按性別、僱傭類型、年齡層及地區劃分的僱員

以下為按性別、年齡層、地區、僱傭類型及僱傭模式劃分的僱員明細。

By Gender	按性別	2024 二零二四年	2023 二零二三年
Male	男性	60%	59%
Female	女性	40%	41%
By Age Group	按年齡層	2024 二零二四年	2023 二零二三年
30 or below	30歲或以下	2%	2%
31-40	31至40歲	10%	7%
41-50	41至50歲	18%	16%
51 or above	51歲或以上	70%	75%
By Employment Type	按僱傭類型	2024 二零二四年	2023 二零二三年
Senior management	高級管理層	1%	1%
Middle management	中級管理層	1%	1%
General	普通員工	98%	98%
By Employment Mode	按僱傭模式	2024 二零二四年	2023 二零二三年
Full-time	全職	100%	100%
By geographical region	按地區劃分	2024 二零二四年	2023 二零二三年
Hong Kong	香港	1%	1%
Mainland China	中國內地	99%	99%



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

39

B1.2 Average employee turnover rate

B1.2 僱員平均流失率

By Gender		2024 二零二四年	2023 二零二三年
Male	男性	83%	41%
Female	女性	96%	37%
By Age Group		2024 二零二四年	2023 二零二三年
30 or below	30歲或以下	1%	1%
31-40	31至40歲	13%	8%
41-50	41至50歲	75%	30%
51 or above	51歲或以上	–	–
By Employment Mode		2024 二零二四年	2023 二零二三年
Full-time	全職	100%	100%
By geographical region		2024 二零二四年	2023 二零二三年
Mainland China	中國內地	89%	39%



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Aspect B2: Health and safety

The Group regards occupational health and safety as its most important aspect of corporate risk management. As a company caring for our employees, we are committed to maintaining a healthy and safe work environment in compliance with all relevant Hong Kong and the PR laws and regulations.

The Group follows the occupational health and safety guidelines recommended by the Labour Department of Hong Kong. Besides, the Group strictly complies with Occupational Safety and Health Ordinance and Law of the PRC on the Prevention and Treatment of Occupational Diseases. During the year, 24 cases of work-related injuries (2021: 92 cases, 2022: 56 cases, 2023: 33 cases) and 1 case of work-related fatalities (2021: 4 cases, 2022: 0 case, 2023: 1 case) occurred, while the number of lost days due to work injury was 120 days (2021: 120 days, 2022: 120 days, 2023: 120 days).

The Group not only strictly abides by the Labour Law of the People's Republic of China, the Fire Protection Law of the People's Republic of China, the Law of the People's Republic of China on the Prevention and Control of Occupational Diseases, the Production Safety Law of the People's Republic of China and the Regulations on Work Injury Insurance, but also proactively formulates internal policies and standards related to specific business departments of the Group. The Group attaches great importance to occupational health and safety as the key focus for our operation is to ensure the safety and well-being of the employees. For this reason, a comprehensive occupational health and safety management system has been established. The Group arranges safety training for pre-employment employees and each employee according to their job position to strengthen their knowledge of health and safety

層面B2：健康與安全

本集團將職業健康及安全視為企業風險管理最重要的環節。作為關懷僱員的公司，我們承諾營造一個符合香港及中國的所有相關法律及法規的健康和安全的工作環境。

本集團遵從香港勞工處建議的職業健康及安全指引。此外，本集團亦嚴格遵守職業安全及健康條例及中華人民共和國職業病防治法。年內，發生24例工傷（二零二一年：92例、二零二二年：56例、二零二三年：33例）及因工死亡1例（二零二一年：4例、二零二二年：0例、二零二三年：1例），因工傷損失工作日數為120天（二零二一年：120天、二零二二年：120天、二零二三年：120天）。

本集團不僅嚴格遵守《中華人民共和國勞動法》《中華人民共和國消防法》《中華人民共和國職業病防治法》《中華人民共和國安全生產法》《工傷保險條例》，同時積極制定與本集團具體業務部門有關之內部政策及標準。本集團極其重視職業健康及安全，確保僱員的安全及福祉乃我們營運的重中之重。為此，本集團已建立全面的職業健康及安全管理系統。本集團根據工作崗位為前入職和各僱員安排安全培訓，加強他們對健康和安全的知識。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

41

Every employee is provided with safety equipment and clothing which is checked regularly to ensure proper usage and functioning when performing environment maintenance services. They are also provided with medical check annually. First aid equipment is equipped in the workplace for prompt responses to any injuries and incidents happened. The Group has also arranged irregular seminar on emergency drills such as first aid, fire-fighting, evacuation, leakage and escape to improve staff safety awareness. The Group stringently complied with the Employees' Compensation Ordinance, Chapter 282, Laws of Hong Kong relating to the provision of safe working environment and protecting employees from occupational hazards.

Aspect B3: Development and training

The Group is committed to providing continuous training and learning opportunities to employees to develop their talents and to expand the Group's business. The Group has provided numerous development opportunities throughout the year to employees at all levels to continuously strengthen employee's skill in order to enhance the Group's competitiveness for sustainable business growth.

The Group has established relevant development and training systems with the aim to promote a learning culture for improvement. Employees are encouraged and have equal opportunities to participate in different training programmes. Subsidies and supports are given to employees to participate in the relevant training courses.

Training is particularly focused on safety training which is our primary concern. Safety training covers a wide range of topics, including safety production procedures, occupational hazard, etc. to ensure all employees acquire proper skills and knowledge before performing the assigned tasks. With continuous safety training, not only the employees' safety knowledge and awareness can be increased, but also the occurrence of work-related accidents can be reduced.

本集團為各僱員提供安全設備及服裝，並定期進行檢查，以確保於提供環境維護服務時正確使用及發揮作用。本集團亦每年為僱員提供體檢。工作場所配備有急救設備，以便及時處理發生的任何傷害及事故。本集團亦安排不定期的急救、消防、疏散、洩漏及逃生等應急演練研討會，提升僱員安全意識。本集團嚴格遵守香港法例第282章僱員補償條例有關安全工作環境及保障僱員不受職業危害的條文。

層面B3：發展及培訓

本集團致力於為員工提供持續的培訓及學習機會，以開發彼等的才能及擴展本集團業務。於整個年度內，本集團已為各級員工提供大量發展機會，以不斷增強員工技能，從而提升本集團於可持續業務增長方面之競爭力。

本集團已建立有關發展及培訓系統，旨在弘揚積極進步的學習文化。本集團鼓勵員工而員工亦享有平等機會參與各類培訓計劃。我們會就僱員參與有關培訓課程向僱員發放補貼及提供資助。

培訓內容尤其著重安全方面，乃我們首要關注之問題。安全培訓涵蓋安全生產程序、職業危害等多種課題，以確保全體員工在執行所分派任務之前獲得適當的技能及知識。通過持續的安全培訓，不僅可提高僱員的安全知識及安全意識，亦可減少發生與工作有關的事故。





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Apart from safety training in enhancing the safety performance, orientation training is provided for new employees to familiarise with the corporate culture and the background of the Group. Training offered to employees depends on the job position of employees and the development of the Group.

Regular assessment is conducted to keep track on the performance of the employees for the purpose of formulating further training plans, job promotion and salary adjustment. The Group will enhance the training system in order to improve the personal development of employees.

The detailed breakdown of the percentage of employees trained by gender and employment category is as follows:

B3.1 Percentage of employee trained

除旨在提升安全表現的安全培訓外，我們亦向新員工提供入職培訓，使彼等熟悉本集團的企業文化及背景。向員工提供的培訓取決於員工的工作崗位及本集團的發展。

我們會進行定期評估以追蹤員工的表現，從而制定進一步培訓計劃、職位晉升及薪酬調整。本集團將增強培訓體系，以提升員工的個人發展。

按性別及僱傭類型劃分的受訓僱員百分比明細詳情如下：

B3.1 受訓僱員百分比

		2024 二零二四年	2023 二零二三年
By gender	按性別		
• Male	• 男性	38%	41%
• Female	• 女性	62%	59%
By employment category	按僱傭類型		
• Senior management	• 高級管理層	9%	4%
• Middle management	• 中級管理層	20%	23%
• General	• 普通員工	71%	73%



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

43

B3.2 Average training hours by gender

B3.2 按性別劃分之平均培訓時數

Average training hours (hours/employee)	平均培訓時數 (小時／僱員)	2024	2023
		二零二四年	二零二三年
By gender	按性別		
• Male	• 男性	26	19
• Female	• 女性	26	19

B3.2b Average training hours by employment category

B3.2b 按僱傭類別劃分之平均培訓時數

By employment category	按僱傭類型	2024	2023
		二零二四年	二零二三年
• Senior management	• 高級管理層	30	6
• Middle management	• 中級管理層	30	17
• General	• 普通員工	6	19

Aspect B4: Labour standards

The Group is committed to protecting human rights in workplace and has zero tolerance to the use of child or forced labour during our operation. The Group understands that child labour and forced labour violate fundamental human rights and international labour conventions and may constitute threat to the social and economic sustainability.

層面B4：勞工準則

本集團致力於保障工作場所的人權，絕不容忍於營運中使用童工或強迫勞工。本集團明白童工和強迫勞工違反基本人權及國際勞工公約，並可能對社會及經濟的可持續發展構成威脅。





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Therefore, the Group has implemented policies, including “Prohibition of Child Labour Regulation” to strictly prohibit the recruitment of child labour and the use of forced labour. If there is any confirmed case, the Group must report to the related authorities immediately. Our commitment to human rights extends to supply chain. Suppliers are expected to follow the same standard of labour practices when working with us.

During the reporting period, the Group was in full compliance with all the applicable labour laws and regulations including Labour Law of the People’s Republic of China, the Labour Contract Law of the People’s Republic of China, the Provisions on the Prohibition of Using Child Labour and other national laws and regulations as well as the Provisions on the Prohibition of Using Child Labour and the Employment of Children Regulations in Hong Kong. Recruitment and employment are carried out in strict compliance with relevant laws and regulations such as the Employment Ordinance, Chapter 57, Laws of Hong Kong and the guidelines issued by the human resources department. In 2024, Net-a-Go Technology did not have any cases related to child labour or forced labour.

因此，本集團已實施包括「禁止使用童工規定」在內的政策，嚴禁招聘童工和使用強迫勞工。如確定存在任何相關情況，本集團須立即向有關部門匯報。我們對人權的承諾已延伸至供應鏈。供應商與我們合作時，應遵守相同的勞工常規準則。

於報告期內，本集團完全遵守所有適用的勞動法律及法規，包括《中華人民共和國勞動法》《中華人民共和國勞動合同法》《禁止使用童工規定》等國家法律法規以及香港禁止使用童工規定及僱用兒童規例的規定。有關招聘及僱用必須嚴格遵守相關法律及法規，如香港法例第57章僱傭條例以及人力資源部頒佈的指引。2024年，網譽科技未發生僱傭童工、強制勞工等違法事件。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

45

OPERATING PRACTICES

Aspect B5: Supply chain management

The Group recognises suppliers, vendors and contractors as valuable stakeholders within the supply chain as their responsible business behaviours are important in contributing to quality excellence, operational efficiency and good reputation of the Group. We strive to cooperate with local suppliers whenever possible to promote local economy and strengthen the control of environmental risks related to supply chain management. During the reporting period, the Group had 83 suppliers (2023: 69 suppliers) which were located in the PRC.

The Group monitors a wide range of aspects for the suppliers, from product and service quality to business ethical standards. We have high expectations in the sustainability performance of our supply chain partners with the aim of achieving sustainability throughout the supply chain. Regular review and on-site inspection are carried out to ensure compliance. If any cases of noncompliance are discovered, we will terminate our cooperation promptly.

The Group strives to maintain long-lasting relationships with each supplier. Once suppliers are selected under the "Purchase Control Procedure", the Group will arrange a dedicated department to carry out strict review and control on some aspects of the supplier such as price and quality. Suppliers who fail to comply with the requirements of the Group will be removed from the supplier list.

經營實踐

層面B5：供應鏈管理

本集團深明，供應商、賣方及承包商為供應鏈中寶貴的持份者，因為彼等負責任的商業行為對提升本集團的卓越品質、營運效率及良好聲譽實屬重要。我們力求與當地供應商合作，盡可能促進當地經濟發展及加強與供應鏈管理相關的環境風險控制。於報告期內，本集團共有83名供應商（二零二三年：69名供應商），均位於中國。

本集團從多方面監察供應商：從產品及服務品質至商業道德標準。我們對供應鏈合作夥伴的可持續發展表現寄予厚望，旨在實現整個供應鏈的可持續發展。我們會定期檢討及實地視察以確保合規。如發現任何違規情況，我們將立即終止與其合作。

本集團力爭與各供應商保持長期合作關係。根據「採購控制程序」選定供應商後，本集團將安排專責部門對供應商的若干方面（如價格及品質）進行嚴格審查及控制。未能符合本集團要求的供應商將從供應商名單中剔除。





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Aspect B6: Product responsibility

The Group attaches great importance to product quality and responsibility. The Group has implemented related policies and procedures to manage the environment maintenance service quality, as well as quality and safety of the medical devices business.

The Group continues to carry out product risk management and safety monitoring and promote product manual revision and safety evaluation based on the internal management norms and external regulatory requirements.

During the reporting period, the Group has complied with all the applicable laws and regulations regarding product and service responsibility issues in both Hong Kong and the PRC.

In addition, the Group has established a comprehensive feedback system. The data collected from its customers from time to time may consist of personal information. The Group strictly complies with the provisions of the Personal Data (Privacy) Ordinance, Chapter 486, Laws of Hong Kong, to ensure the personal data collected are to be treated confidently and for specific purposes. With a view to protecting the privacy, the Group also has measures designated to prevent unauthorised access to personal data.

層面B6：產品責任

本集團極其重視產品質量及產品責任。本集團已實施相關政策及程序，以管理環境維護服務和醫療器械業務的質量及安全。

本集團結合內部管理規範及外部監管要求，持續開展產品風險管理和安全性監測和推進產品說明書修訂及安全性評價工作。

於報告期內，本集團已遵守香港及中國有關產品及服務責任事宜的所有適用法律及法規。

此外，本集團已建立全面的反饋系統。不得收集所得之客戶數據可能包含個人信息。本集團嚴格遵守香港法例第486章個人資料（私隱）條例的規定，確保對所收集之個人資料嚴格保密且僅作特定用途。為保護客戶私隱，本集團亦設有措施防止盜用個人資料。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Aspect B7: Anti-corruption

The Group has always adhered to a zero-tolerance attitude towards corruption and strictly complied with laws and regulations including the Anti-Money Laundering Law of the People's Republic of China and the Anti-Money Laundering Training and Publicity System. It continues to implement various integrity and corruption mechanisms, and regularly carries out integrity education activities, in order to strengthen the legal awareness of all employees and prevent the occurrence of improper behaviours.

The Group is committed to operating with a high standard of integrity and accountability. The principle of anti-corruption is well conveyed to our employees, suppliers and customers through daily communication and training. Employees are required to declare any conflicts of interest.

In order to prevent corrupt acts of abusing power and accepting bribes, the Group continues to carry out the Anti-corruption and Anti-bribery Procedures and perform investigations to deal with and curb any possible bribery that may occur in a timely manner. We require management and procurement personnel to consciously abide by relevant laws and internal systems, and not to use their positions for personal gain. The Group ensures anti-corruption approach and prevention of nepotism through:

1. Conducting due diligence on potential employees, contractors and suppliers
2. Frequent communications from company management to all staff
3. Inclusion of anti-bribery provisions in the employment contracts with all workers and managers

層面B7：反貪污

本集團一貫秉持對貪污腐敗零容忍的態度，嚴格遵守《中華人民共和國反洗錢法》等法律法規及《反洗錢培訓和宣傳制度》和繼續執行各項廉潔和腐敗機制，定期開展廉潔教育活動，以加強全體員工的法律意識和防止不正當行為的發生。

本集團致力於以高標準的誠信及問責制經營業務。我們通過日常溝通及培訓，向員工、供應商及客戶妥為傳達反腐的原則。員工須就任何利益衝突作出聲明。

為防止濫用職權行賄受賄的腐敗行為，本集團繼續進行《反腐敗反賄賂程序》，以進行調查，處理及時制止可能發生的任何行賄受賄行為。我們要求管理和採購人員自覺遵守相關法律和內部制度，不可以利用職務謀取私利。本集團通過以下方式確保反腐措施及預防裙帶關係：

1. 對潛在員工、承包商和供應商進行盡職調查
2. 公司管理層與所有員工進行密切溝通
3. 全體員工及經理的僱傭合約中載入反賄賂條款





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Aspect B7.1 Number of concluded corruption-related legal cases

層面B7.1 已審結的貪污相關法律案件數目

	2024 二零二四年	2023 二零二三年
Number of concluded corruption-related legal cases 已審結的貪污相關法律案件數目	0	0

Aspect B7.2 Whistle –blowing procedures

層面B7.2 舉報程序

Furthermore, the Group has formulated whistle-blowing control procedure to allow its employees to report suspected cases of corruption. All reported cases are carefully classified, analysed and investigated while the information is kept confidential in order to protect the individual's privacy.

此外，本集團已制定舉報控制程序，使其員工能舉報涉嫌腐敗的情況。我們會仔細分類、分析及調查所有被舉報的情況，同時對有關資料保密，保護個人私隱。

The internal monitoring department of the Group monitors the whistle-blowing channels through communication with the employees and on-site inspections and checks to ensure the channels are properly functioned.

本集團的內部監控部門通過與員工溝通及現場視察和檢查，對舉報渠道進行監督，以確保渠道正常運作。

During the reporting period, the Group strictly complied with all the relevant laws and regulations, including Criminal Law of the PRC and Prevention of Bribery Ordinance in Hong Kong. No non-compliance regarding anticorruption practices, bribery or unethical behaviour was brought against the Group or its employees during the year.

於報告期內，本集團嚴格遵守所有相關法律及法規，包括中華人民共和國刑法及香港防止賄賂條例。於本年度內，本集團或其僱員並無遭控訴未能遵守反腐慣例、賄賂或不道德行為。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Aspect B8: Community investment

The Group believes that our success comes from the society. The Group is committed to supporting and contributing to the society. In order to understand the needs of the community, we implement related policies and measures such as “Community Investment Policy” to making its own efforts in the development of the community. The Group understands that contribution of the community in the region of operation is crucial to the sustainable development. Thus, we focus on four areas including living standard of the community, culture, education and development.

In addition, the Group continues to uphold the purpose of serving the society and giving back to the society, and proactively promotes and encourages employees to participate in public welfare activities.

For environmental protection, the Group will continue to fulfil sustainable development and promote preservation of resources with its environmental responsibility.

In terms of social responsibilities and governance, the Group will continue to ensure all internal procedures, systems, guidelines and standards are lawful and complied. The Group will employ more resources to create and improve the work environment, safety facilities and energy conservation in order to offer the best protection to all the stakeholders.

We will continue to contribute to the sustainable development of the community by building a healthy and dynamic community

層面B8：社區投資

本集團認為，我們的成功來自社會的支持。本集團致力於為社會作出支持及貢獻。為了解社區需求，我們已採取「社區投資政策」等相關政策及措施，為社區發展付出一己之力。本集團明白在營運所在的地區，社區貢獻對於可持續發展至關重要。因此，我們專注於四個範疇，包括社區生活水平、文化、教育及發展。

此外，本集團繼續秉持服務社會，回饋社會的宗旨、積極推動和鼓勵員工參加公益活動。

環保方面，本集團將繼續以環保為己任，實現可持續發展，促進資源保護。我們在經營業務時遵守適用

社會責任及管治方面，本集團將繼續確保所有內部程序、系統、指引及標準合法及合規。本集團將利用更多資源創造及改善工作環境、安全設施及節能，以便為所有持份者提供最好的保護。

我們將通過打造健康而充滿活力的社區，繼續為社區的可持續發展作出貢獻。





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING INDEX

環境、社會及管治報告索引

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs)		Section	Page
主要範疇、層面、一般披露及關鍵績效指標		章節	頁碼
A. Environmental			
A. 環境			
A1: Emissions			
A1：排放			
General Disclosure		"Emissions"	12
一般披露		「排放」	
KPI A1.1	The types of emissions and respective emissions data	"Emissions – Air Pollutant Emission"	12
關鍵績效指標A1.1	排放物種類及相關排放數據	「排放—大氣污染物排放」	
KPI A1.2	Greenhouse gas emissions in total and, where appropriate, intensity	"Emissions – Greenhouse Gas Emission"	13
關鍵績效指標A1.2	溫室氣體排放總量及 (如適用) 密度	「排放—溫室氣體排放」	
KPI A1.3	Total hazardous waste produced and, where appropriate, intensity	Not applicable to the Group's business	N/A
關鍵績效指標A1.3	所產生有害廢棄物總量及 (如適用) 密度	不適用於本集團業務	不適用
KPI A1.4	Total non-hazardous waste produced and, where appropriate, intensity	"Emissions – Waste Management"	14
關鍵績效指標A1.4	所產生無害廢棄物總量及 (如適用) 密度	「排放—廢棄物管理」	
KPI A1.5	Description of measures to mitigate emissions and results achieved	"Emissions – Air Pollutant Emission" "Emissions – Greenhouse Gas Emission"	14
關鍵績效指標A1.5	描述減低排放量的措施及所得成果	「排放—大氣污染物排放」 「排放—溫室氣體排放」	
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved	"Emissions – Waste Management"	14
關鍵績效指標A1.6	描述處理有害及無害廢棄物的方法、減低產生量的措施及所得成果	「排放—廢棄物管理」	



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

51

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs)		Section	Page
主要範疇、層面、一般披露及關鍵績效指標		章節	頁碼
A2: Use of Resources			
A2：資源使用			
General Disclosure		"Use of Resources"	15
一般披露		「資源使用」	
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity	"Use of Resources – Energy"	15
關鍵績效指標A2.1	按類型劃分的直接及／或間接能源總消耗量及密度	「資源使用－能源」	
KPI A2.2	Water consumption in total and intensity	"Use of Resources – Water"	17
關鍵績效指標A2.2	總耗水量及密度	「資源使用－耗水」	
General Disclosure			
一般披露			
KPI A2.3	Description of energy use efficiency initiatives and results achieved	"Use of Resources – Energy"	17
關鍵績效指標A2.3	描述能源使用效益舉措及所得成果	「資源使用－能源」	
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved	"Use of Resources – Water"	17
關鍵績效指標A2.4	描述求取適用水源上可有任何問題，以及提升用水效益舉措及所得成果	「資源使用－耗水」	
KPI A2.5	Total packaging material used for finished products and, if applicable, with reference to per unit produced	Not applicable to the Group's business	N/A
關鍵績效指標A2.5	製成品所用包裝材料的總量及(如適用)每生產單位佔量	不適用於本集團業務	不適用



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs)		Section	Page
主要範疇、層面、一般披露及關鍵績效指標		章節	頁碼
A3: The Environment and Natural Resources			
A3：環境與自然資源			
General Disclosure		"The Environment and Natural Resources"	17
一般披露		「環境與自然資源」	
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	"The Environment and Natural Resources"	17
關鍵績效指標A3.1	描述業務活動對環境與自然資源的重大影響及已採取管理有關影響的行動	「環境與自然資源」	
A4: Climate Change			
A4：氣候變化			
General Disclosure		"Climate Change"	18-25
一般披露		「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"	26-34
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已採取管理有關影響的行動	「氣候變化」	



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

53

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主要範疇、層面、一般披露及關鍵績效指標		Section 章節	Page 頁碼
B. Social			
B.社會			
Employment and Labour Practices			
僱傭及勞動慣例			
B1: Employment			
B1：僱傭			
General Disclosure 一般披露		"Employment" 「僱傭」	36-37
KPI B1.1	Total workforce by gender, employment type, age group and geographical region	"Employment"	38
關鍵績效指標B1.1	按性別、僱傭類型、年齡層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	"Employment"	39
關鍵績效指標B1.2	按性別、年齡層及地區劃分的僱員流失率	「僱傭」	



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs)		Section	Page
主要範疇、層面、一般披露及關鍵績效指標		章節	頁碼
B2: Health and safety			
B2：健康及安全			
General Disclosure		"Health and Safety"	40
一般披露		「健康及安全」	
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"	40
關鍵績效指標B2.1	過去三年(包括報告年度)每年發生的因工作關係而死亡的人數及比率	「健康及安全」	
KPI B2.2	Lost days due to work injury	"Health and Safety"	40
關鍵績效指標B2.2	因工傷損失工作日數	「健康及安全」	
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored	"Health and Safety"	40
關鍵績效指標B2.3	描述所採納的職業健康及安全措施，以及相關執行及監察方法	「健康及安全」	
B3: Development and Training			
B3：發展及培訓			
General Disclosure		"Development and Training"	41-42
一般披露		「發展及培訓」	
KPI B3.1	The percentage of employee trained and employee category	"Development and Training"	42
關鍵績效指標B3.1	受訓僱員百分比及僱員類別	「發展及培訓」	
KPI B3.2	The average training hours completed per employee by gender and employee category	"Development and Training"	43
關鍵績效指標B3.2	按性別及僱員類別劃分的每名僱員已完成的平均培訓時數	「發展及培訓」	



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

55

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs)

主要範疇、層面、一般披露及關鍵績效指標

Section

章節

Page

頁碼

B4: Labour Standards

B4：勞工準則

General Disclosure 一般披露		"Labour Standards" 「勞工準則」	43-44
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour	"Labour Standards"	43-44
關鍵績效指標B4.1	描述檢討招聘慣例的措施以避免童工和強制勞工	「勞工準則」	
KPI B4.2		"Labour Standards"	43-44
關鍵績效指標B4.2		「勞工準則」	

Operating Practices

經營實踐

B5: Supply Chain Management

B5：供應鏈管理

General Disclosure 一般披露		"Supply Chain Management" 「供應鏈管理」	45
KPI B5.1	Number of suppliers by geographical region	"Supply Chain Management"	45
關鍵績效指標B5.1	按地區劃分的供應商數目	「供應鏈管理」	
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored	"Supply Chain Management"	45
關鍵績效指標B5.2	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，以及有關慣例的執行及監察方法	「供應鏈管理」	





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs)		Section	Page
主要範疇、層面、一般披露及關鍵績效指標		章節	頁碼
KPI B5.3	Description of practices relating to identify environmental and social risks along the supply chain, how they are implemented and monitored.	"Supply Chain Management"	45
關鍵績效指標B5.3	用於識別環境和社會風險的做法的描述整個供應鏈，以及如何實施和監控它們。	「供應鏈管理」	
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers and how they are implemented and monitored.	"Supply Chain Management"	45
關鍵績效指標B5.4	描述用於促進環保的做法選擇供應商時的產品和服務及其情況實施和監督。	「供應鏈管理」	
B6: Product Responsibility			
B6：產品責任			
General Disclosure		"Product Responsibility"	46
一般披露		「產品責任」	
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	Not applicable to the Group's business	N/A
關鍵績效指標B6.1	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	不適用於本集團業務	不適用
KPI B6.2	Number of products and service related complaints received and how they are dealt with	Not applicable to the Group's business	N/A
關鍵績效指標B6.2	接獲關於產品及服務的投訴數目以及應對方法	不適用於本集團業務	不適用



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Net-a-Go Technology Company Limited
Environmental, Social and Governance Report 2024

57

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs)		Section	Page
主要範疇、層面、一般披露及關鍵績效指標		章節	頁碼
KPI B6.3	Description and practices relating to observing and protecting intellectual property rights	Not applicable to the Group's business	N/A
關鍵績效指標B6.3	描述與維護及保障知識產權有關的慣例	不適用於本集團業務	不適用
KPI B6.4	Description of quality assurance process and recall procedures	Not applicable to the Group's business	N/A
關鍵績效指標B6.4	描述質量檢定過程及產品回收程序	不適用於本集團業務	不適用
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored	"Product Responsibility"	
關鍵績效指標B6.5	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	「產品責任」	
B7: Anti-corruption			
B7：反腐			
General Disclosure		"Anti-corruption"	47
一般披露		「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	No concluded legal cases were brought	48
關鍵績效指標B7.1	於報告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	並無提出並已審結的法律案件	



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs)		Section	Page
主要範疇、層面、一般披露及關鍵績效指標		章節	頁碼
KPI B7.2	Description of preventive measures and whistleblowing procedures, how they are implemented and monitored	"Anti-corruption"	48
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"	48
關鍵績效指標B7.3	描述提供給董事及員工的反貪污訓練。	「反貪污」	
Community			
社區			
B8: Community Investment			
B8：社區投資			
General Disclosure		"Community Investment"	49
一般披露		「社區投資」	
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport)	"Community Investment"	49
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)	「社區投資」	
KPI B8.2	Resources contributed (e.g. money or time) to the focus area	"Community Investment"	49
關鍵績效指標B8.2	在專注範疇所動用資源 (如金錢或時間)	「社區投資」	



Net-a-Go Technology Co., Ltd
網譽科技有限公司