

暢由國際集團有限公司

CHANGYOU INTERNATIONAL GROUP LIMITED

(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：1039



2024

Environmental, Social
and Governance Report

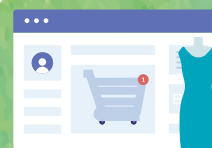
環境、社會及管治報告





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Environmental, Social and
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環境、社會及管治報告



I. ABOUT CHANGYOU INTERNATIONAL GROUP LIMITED

Changyou International Group Limited (the “Company”), together with its subsidiaries (collectively the “Group”, “we” or “us”) has capitalised on its years of experience in the e-commerce business, which has enabled the Group to grasp market opportunities and enter the digital points business segment and industry (the “Digital Points Business”). In the second half of 2017, the Group, together with CCB International (Holdings) Limited, China UnionPay Merchant Services Company Limited, China Mobile (Hong Kong) Group Limited, Bank of China Group Investment Limited and China Eastern Airlines Corporation Limited, formed a joint venture to develop a global “Digital Point Ecosystem Alliance” (the “Changyou Platform”) and to create a new blue ocean of a brand new, sustainable, and recyclable digital-points ecosystem by applying digital points as financial assets.

The gross merchandise volume of the Digital Points Business amounted to approximately RMB245.4 million for the year ended 31 December 2024 (FY2023: approximately RMB257.1 million), representing a decrease of approximately RMB11.7 million (approximately 4.6%) over the same period last year.

II. CHAIRMAN’S STATEMENT

The Changyou Platform has experienced rapid development since its launch, primarily driven by ongoing refinements to its business models and consumption scenarios. In recent years, the Group has significantly expanded its footprint across diverse consumption scenarios and daily service business scope, coinciding with a substantial increase in user adoption. This expansion is fundamentally supported by advancements in cutting-edge technologies, including blockchain, big data analytics, artificial intelligence, and Software as a Service (“SaaS”) technology. By leveraging these technological innovations, the Group is dedicated to constructing a safe and stable global financial platform for the issuance, storage, circulation, and payment settlement of blockchain tokenisation of assets.

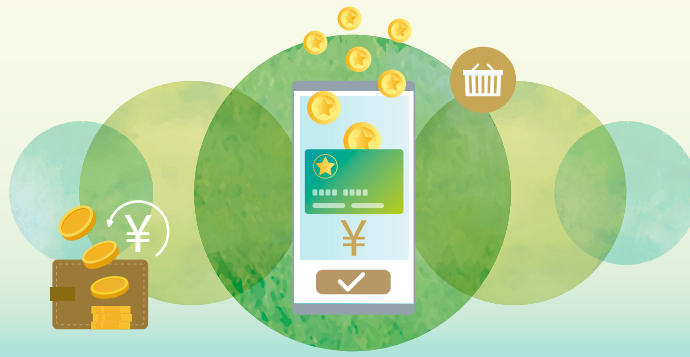
I. 暢由國際集團有限公司資料

暢由國際集團有限公司(「本公司」，連同其附屬公司統稱「本集團」或「我們」)利用自身在電子商務業務中的多年經驗，使本集團能把握市場機會，並進入數字積分業務部分及行業(「數字積分業務」)。於二零一七年下半年，本集團聯合建銀國際(控股)有限公司、銀聯商務股份有限公司共同發起，特邀中國移動(香港)集團有限公司、中銀集團投資有限公司及中國東方航空股份有限公司共同參與的合營企業，正在全力打造面向全球的「數字積分生態聯盟」(簡稱「暢由平台」)，將通過積分撬動金融資產新藍海，打造一個全新、可持續及可循環的數字積分生態系統。

截至二零二四年十二月三十一日止年度，數字積分業務的交易總額達約人民幣245.4百萬元(二零二三財年：約人民幣257.1百萬元)，較去年同期減少約人民幣11.7百萬元(約4.6%)。

II. 主席報告

自推出以來，暢由平台發展迅速，主要受業務模式及消費場景的持續改善所推動。近年來，隨著用戶採用量大幅急升，本集團的足跡大幅擴展至各個消費場景及日常服務業務範圍。此業務擴展最主要獲多項先進科技支持，包括區塊鏈、大數據分析、人工智能及軟件即服務(「SaaS」)科技。憑藉該等創新科技，本集團致力建構開發一個安全穩定的全球金融平台，用於資產的區塊鏈代幣化發行、存儲、流通及支付結算。



II. CHAIRMAN'S STATEMENT (Continued)

Our commitment lies in advancing the frontier of virtual asset innovation while streamlining global commerce and service transactions. By constructing a sustainable, recyclable digital-points ecosystem, we aim to simplify the cumbersome process of using and exchanging traditional points, eliminating friction in value exchange across borders. This transformative initiative has the potential to revolutionize how individuals interact with digital economies, ultimately evaluating quality of life through seamless, secure, and eco-friendly transactions. In pursuit of these goals, we prioritize ethical governance frameworks and adopt a holistic approach that integrates environmental, social, and governance (“ESG”) principles into our strategic framework. By embedding corporate social responsibility into our operations, we strive to create shared value for stakeholders while fostering a more equitable and environmentally conscious global society.

The Group has formulated a comprehensive sustainability strategy with clear objectives to generate enduring value for stakeholders while delivering measurable environmental and social benefits. The board of directors of the Company (the “Board”) assumes ultimate accountability for upholding the efficacy of the Group’s ESG policies. To operationalize this commitment, specialized ESG teams have been integrated across all business divisions, with assigned personnel responsible for implementing, monitoring, and ensuring compliance with these policies.

The Group maintains a proactive towards sustainability by continuously evaluating and adapting its strategies to align with evolving stakeholder expectations and global ESG trends. A detailed breakdown of its environmental and social management frameworks can be found in respective sections of its annual Environmental, Social, and Governance Report (the “ESG Report”). The Group underscores its belief that responsible practices are fundamental to fostering long-term resilience, driving innovation, and maintaining competitive advantage in an increasingly eco-conscious marketplace.

II. 主席報告 (續)

本集團致力於虛擬資產創新方面突破界限，令全球各地商業及服務交易更趨精簡。通過建構一個可持續及可循環的數字積分生態系統，我們旨在將使用及兌換傳統積分的繁瑣流程簡化，消除跨境價值兌換的阻力。這項轉型舉措有望革新人們與數字經濟的互動方式，最終通過無縫、安全及環保的交易方式提升生活質素。為了追求該等目標，我們優先考慮道德管治框架，並採用整體性方法，將環境、社會及管治（「環境、社會及管治」）原則納入我們的策略框架。透過將企業社會責任融入日常營運，我們致力為持份者創造共享價值，同時促進全球社會更公平及注重環保。

本集團已制定全面的可持續發展策略，並設立明確目標，以為持份者創造長遠價值，同時帶來可計量的環境及社會效益。本公司董事會（「董事會」）對維持本集團的環境、社會及管治政策的成效負最終責任。為落實這項承諾，我們專責的環境、社會及管治團隊已整合至所有業務部門，並指派專人負責執行、監察及確保該等政策的合規性。

本集團透過持續評估和調整策略，積極推動可持續發展，確保與持份者不斷變化的期望及全球環境、社會及管治趨勢保持一致。本集團的環境及社會管理框架之詳細說明，已載於其年度環境、社會及管治報告（「環境、社會及管治報告」）的相關章節中。本集團強調其理念，堅信負責任的實踐是在日益注重環保的市場中促進長期適應力、推動創新及保持競爭優勢的基石。

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II. CHAIRMAN'S STATEMENT (Continued)

The Group is committed to further strengthening its ESG governance framework and maintaining a highly transparent operational structure through the following initiatives:

- Proactively identifying material sustainability issues arising from evolving industry trends and the global ESG landscape while dynamically updating relevant policies in a timely manner;
- Implementing periodic reviews and real-time monitoring of sustainability policies to ensure their ongoing relevance and effectiveness;
- Enhancing annual ESG reporting by aligning policy objectives, key performance indicators ("KPIs"), and actionable strategies with core business operations while rigorously evaluating the efficacy of risk mitigation measures and internal control system; and
- Strengthening stakeholder engagement mechanisms to incorporate diverse perspectives into ESG disclosures, enhancing transparency and accountability across all relevant domains.

On behalf of the Board, I extend profound gratitude to our management teams and employees for their unwavering commitment and invaluable contributions throughout the year ended 31 December 2024. Their dedication forms the foundation of our sustainability growth and long-term success.

By order of the Board
Changyou International Group Limited
Cheng Jerome
Chairman
29 April 2025

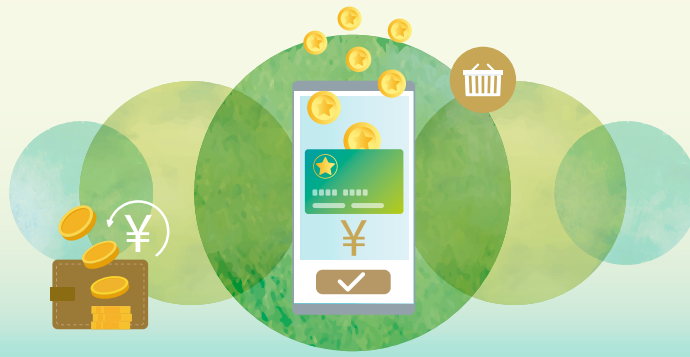
II. 主席報告 (續)

本集團致力進一步強化其環境、社會及管治治理框架，並通過以下措施維持高度透明的營運架構：

- 主動識別因行業趨勢變化及全球環境、社會及管治形勢而引發的重要可持續發展議題，並及時、不斷更新相關政策；
- 實施定期檢討和及時監察可持續發展政策，確保其持續相關及有效；
- 透過將政策目標、關鍵績效指標（「關鍵績效指標」）及可執行策略與核心業務營運保持一致，強化年度環境、社會及管治報告，同時嚴格評估風險緩解措施及內部監控系統的成效；及
- 強化持份者參與機制，以吸納不同觀點到環境、社會及管治披露中，提升所有相關領域的透明度和問責性。

本人謹代表董事會，向本集團管理層及員工於截至二零二四年十二月三十一日止年度期間展現的堅毅決心及寶貴貢獻致以衷心謝意。彼等的付出是我們可持續增長和長遠成功的基石。

承董事會命
暢由國際集團有限公司
Cheng Jerome
主席
二零二五年四月二十九日



III. ABOUT THE REPORT

This ESG Report provides a comprehensive overview of the Group's ESG policies and performance during the financial year ended 31 December 2024 ("FY 2024"), and shows the economic, social and environmental sustainability of the Group's business activities.

1. Reporting Period

This report covers the environmental and social performance within the operational boundaries of the Group on the Digital Points Business in all operating regions.

The reporting period of this ESG Report is from 1 January 2024 to 31 December 2024 (the "Reporting Period") unless specifically stated otherwise. This ESG Report will be issued on an annual basis.

2. Standards of the Report

This Report is prepared pursuant to the Environmental, Social and Governance Reporting Code (the "ESG Reporting Code") set out in Appendix C2 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "SEHK") as well as the four reporting principles – materiality, quantitative, balance, and consistency.

Materiality

The Group identifies its material ESG issues through stakeholder engagement and a materiality assessment process. This approach ensures that the ESG topics addressed are relevant, significant, and aligned with the Group's operational philosophy, stakeholder expectations, and long-term sustainability goals. The Board holds ultimate responsibility for overseeing the outcomes of the material assessment.

Quantitative

When applicable, KPIs are presented in numerical or quantifiable terms. For each KPI disclosed, the ESG Report includes a descriptive narrative within the appropriate sections that explain the purpose of the disclosure, detail its impact, and address key elements such as methodologies and assumptions.

III. 關於報告

本環境、社會及管治報告全面概述本集團於截至二零二四年十二月三十一日止財政年度(「二零二四財年」)在環境、社會及管治的政策及績效，並展示本集團業務活動在經濟、社會和環境方面的可持續性。

1. 報告涵蓋時期

本報告所涵蓋的內容包括本集團所有營運地區數字積分業務的環境及社會表現。

除另有特別指明外，本環境、社會及管治報告涵蓋時期乃由二零二四年一月一日起至二零二四年十二月三十一日止(「報告期間」)。本環境、社會及管治報告將以年為單位進行發佈。

2. 報告準則

本報告依據香港聯合交易所有限公司(「香港聯交所」)證券上市規則附錄C2所載的環境、社會及管治報告守則(「環境、社會及管治報告守則」)以及其重要性、量化、平衡及一致性四項報告原則所編製。

重要性

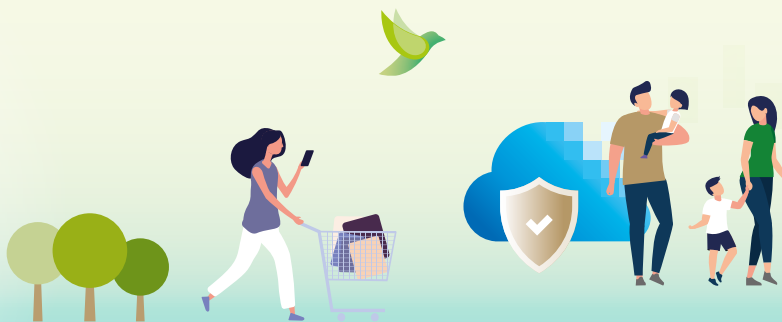
本集團透過持份者參與及重要性評估程序確定其重大環境、社會及管治事宜。這個方法確保所處理的環境、社會及管治議題相關、重要，並且與本集團的營運理念、持份者期望和長期可持續發展目標一致。董事會就重要性評估結果負上最終責任。

量化

在適用情況下，關鍵績效指標以數字或可量化的形式呈列。每項披露的關鍵績效指標均在環境、社會及管治報告的適當章節中附有描述性敘述，解釋披露的目的，詳細說明其影響，以及提出所用的方法和假設等關鍵要素。

Environmental, Social and Governance Report

環境、社會及管治報告



III. ABOUT THE REPORT (Continued)

2. Standards of the Report (Continued)

Balance

The ESG Report provides comprehensive disclosures of the Group's ESG performance based on objective facts. Both achievements and challenges of the Group are identified in the ESG Report.

Consistency

The ESG Report used consistent methodologies across periods to facilitate meaningful performance comparisons, enabling stakeholders to track progress over time with clarity and reliability. This approach ensures the data is presented uniformly unless updates or enhancements to methodologies are identified as necessary to improve accuracy, relevance, or alignment with evolving standards.

The ESG Report has fulfilled all "comply or explain" requirements and mandatory disclosures outlined in the ESG Reporting Code.

3. Reporting Scope

The Group has identified the reporting scope by ascertaining the entities or operations that are involved in employee activities and in the Digital Points Business, which is the main business of the Group. In this ESG Report, Hong Kong, Shanghai, and Beijing offices of the Group are included in the reported entities under operation in FY 2024. The Group has also reported on key environmental and social performance indicators set out in the "Comply or Explain" provisions set out in Part C of the ESG Reporting Code, including the KPIs in Aspects A1 – A4 and B1 – B8, under the ESG Reporting Code in hopes of enhancing stakeholders' understanding of the Group's ESG performance. For the corporate governance practices and more information on the Group, please refer to the Company's 2024 Annual Report.

III. 關於報告 (續)

2. 報告準則 (續)

平衡

環境、社會及管治報告以客觀事實為基準，全面披露本集團的環境、社會及管治表現。環境、社會及管治報告已識別本集團取得的成就及面臨的挑戰。

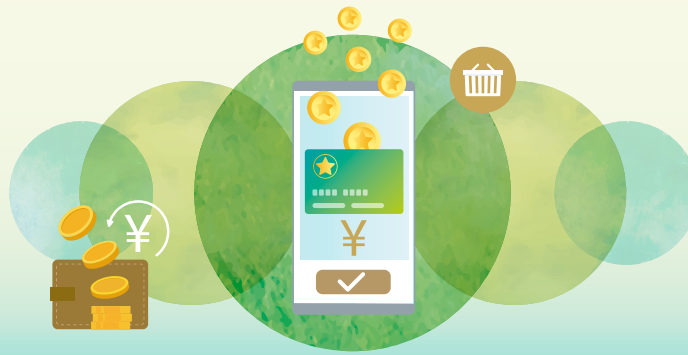
一致性

環境、社會及管治報告在各期間皆採用一致的方法，以促進具有意義的績效比較，讓持份者能隨著時間清晰可靠地跟進進展。除非辨別出必要更新或強化方法以改善數據的準確性、相關性或與不斷變化的標準保持一致，否則本方法可確保數據以統一的方式呈現。

環境、社會及管治報告已遵守所有「不遵守就解釋」規定，並已按照環境、社會及管治報告守則所述的標準作出強制披露。

3. 報告範圍

本集團通過查明參與員工活動及數字積分業務（為本集團主要業務）的關聯實體或營運，確定了報告範圍。於本環境、社會及管治報告內，二零二四財年的報告經營實體包括本集團香港、上海及北京辦事處。本集團亦已報告環境、社會及管治報告守則第C部所載「不遵守就解釋」條文中載述的關鍵環境及社會績效指標，包括環境、社會及管治報告守則中層面A1-A4及B1-B8的關鍵績效指標，以增強持份者對本集團環境、社會及管治績效的了解。有關本集團的企業管治常規及更多資料，請參閱本公司的二零二四年年報。



III. ABOUT THE REPORT *(Continued)*

3. Reporting Scope *(Continued)*

The information presented in this ESG Report is derived from internal documents, the Group's statistics, and the combined control, management, and operational data provided by the subsidiaries in accordance with the Group's internal management systems. Data required under the latest ESG Reporting Code is collected by the tools currently used by the Group. The Group remains committed to tracking evolving reporting trends and will continue exploring opportunities to expand disclosure scope and deepen its sustainable development practices and principles over time. The Report is published in both English and Chinese and is available on the Group's website at <http://changyou-alliance.com/>. For convenience reference, a comprehensive content index is included in the final section of the ESG Report.

4. ESG Governance

The Board holds ultimate responsibility for ensuring the effectiveness of the Group's ESG strategies and reporting. The Board recognizes the critical role of corporate governance and is committed to integrating sustainability into its strategic planning and daily operations.

With the support of the Board, a cross-functional team comprising business and functional leaders has been established to oversee and enforce the implementation of relevant ESG policies. Various departments across the Group have actively contributed in preparing this Report, assisting in reviewing operational practices, identifying material ESG issues, and evaluating the significance of these matters to its business and stakeholders.

III. 關於報告 (續)

3. 報告範圍 (續)

本環境、社會及管治報告呈列的資料來源於內部文件、本集團統計資料以及附屬公司根據本集團內部管理制度提供的綜合控制、管理及營運數據。根據最新的環境、社會及管治報告守則所需的數據由本集團目前使用的工具收集所得。本集團一直密切關注不斷變化的報告趨勢，並將繼續發掘擴大披露範圍的機會，隨著時間深化其可持續發展實踐與原則。本報告以中英雙語刊發，並於本集團網站<http://changyou-alliance.com/>可供閱覽。為方便參考，本環境、社會及管治報告報告最後一節提供全文索引。

4. 環境、社會及管治治理

董事會需確保本集團的環境、社會及管治策略及報告的成效，並對其負最終責任。董事會知悉企業管治的重要程度，並致力將可持續發展融入其戰略計劃及日常營運中。

在董事會的支持下，本公司成立了由業務及職能領導組成的跨職能團隊，以監督及執行相關環境、社會及管治政策的落實。本集團內各部門均對編製本報告作出積極貢獻，協助本集團檢討其營運實踐及鑒別重大環境、社會及管治事宜，並評估該等事宜對其業務以及持份者的重要性。

Environmental, Social and Governance Report

環境、社會及管治報告



III. ABOUT THE REPORT (Continued)

4. ESG Governance (Continued)

The management engages in detailed discussions and formal reporting to the Board on ESG-related matters semi-annually, covering the following key areas:

- Proposing and refining the Group's sustainability standards, priorities, and long-term goals to align with best practices, stakeholder expectations, and evolving regulatory requirements. This includes regular assessments of how these elements integrate with the Group's core business strategies and contribute to long-term value creation;
- Systematically identifying, evaluating, and addressing ESG-related risks (such as climate change impacts, regulatory changes, or social expectations) and opportunities (like sustainable innovation, green technology adoption, or enhanced brand reputation). This process involves leveraging robust risk assessment frameworks and scenario analysis, particularly for climate-related issues, to inform proactive management strategies;
- Monitoring and evaluating the Group's sustainability performance against established goals and targets using KPIs. This includes reviewing progress, identifying gaps, and recommending adjustments to strategies or initiatives to ensure alignment with sustainability objectives. The Board is updated on both achievements and challenges, fostering accountability for continuous improvement; and
- Planning and overseeing the execution of sustainability policies across the organization. This entails coordinating resource allocation, setting timelines, and establishing accountability mechanisms to ensure effective adoption.

The management has arranged internal meetings to discuss their respective roles to ensure they participate in the process.

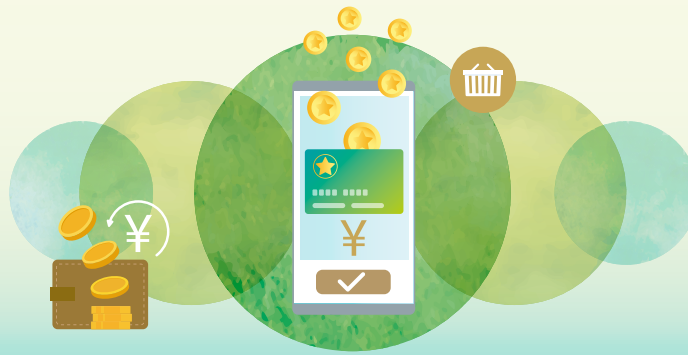
III. 關於報告 (續)

4. 環境、社會及管治治理 (續)

管理層每半年參與詳盡討論，並向董事會正式報告環境、社會及管治相關事宜，涵蓋下列各項關鍵範圍：

- 建議及改善本集團的可持續發展標準、優先事項及長期目標，以符合最佳實踐、持份者期望及不斷變化的監管要求。這包括定期評估該等元素如何與本集團的核心業務策略融合，及貢獻長遠價值的創造；
- 有系統地識別、評估及處理與環境、社會及管治相關的風險（例如氣候變化影響、監管變化或社會期望）及機遇（如可持續創新、採用綠色科技或提升品牌聲譽）。此過程涉及利用完善的風險評估框架及情景分析，特別針對氣候相關議題，以制定前瞻性的管理策略；
- 透過關鍵績效指標，並與既有目標和指標進行對比，監察及評估集團的可持續發展表現。這包括檢討進度、識別差距，以及建議調整策略或舉措，以確保符合可持續發展目標。董事會定期收到達標及挑戰的更新，從而促進問責制及持續改進；及
- 策劃及監督可持續發展政策在整個組織內的執行。這包括協調資源分配、制定時間表，以及建立問責機制，以確保政策有效採用。

管理層已安排內部會議商討彼等各自的職責，以確保彼等參與有關過程。



III. ABOUT THE REPORT (Continued)

4. ESG Governance (Continued)

As stakeholders increasingly demand transparent and credible insights into companies' ESG impacts, the Group is committed to continually refining its sustainability policies to meet evolving stakeholder expectations. The Group recognizes that sustainability is core to its long-term success and resilience, driving it to set strategic goals for each material ESG issue based on historical performance and KPIs. These goals are designed to foster progress and accountability, aligning with the organization's vision for a sustainable future.

To ensure these objectives are met, the management conducts regular performance reviews and collaborates with relevant teams through internal workshops, addressing challenges and optimizing strategies to stay on track. This approach ensures that goals remain relevant, achievable, and integrated with daily operations.

Detailed goals and targets for each material ESG topic are disclosed in subsequent sections of this ESG Report, reflecting the Group's commitment to clarity, accountability, and continuous improvement as it works toward a more sustainable future for all stakeholders.

5. Risk Management

Effective risk management is critical to the long-term business growth and resilience for the Group. The Board assumes ultimate responsibility for reviewing the Group's risk management framework, including the identification, assessment, and mitigation of ESG-related risks, ensuring alignment with strategic objectives and stakeholder expectations.

Under the authority of the Board, the Audit Committee reviews the risk management and internal control systems, providing strategic recommendations to enhance robustness and effectiveness. Concurrently, the management is tasked with implementing and monitoring ESG and compliance controls, ensuring day-to-day operations adhere to the Group's risk appetite and regulatory standards.

III. 關於報告 (續)

4. 環境、社會及管治治理 (續)

隨著持份者對企業提供其環境、社會及管治影響資料的透明度及可信性需求日益增加，本集團致力於持續完善其可持續發展政策，以滿足不斷演變的持份者期望。本集團深知可持續發展是其長期成功及適應力的核心，並根據過往表現及關鍵績效指標為每項重大環境、社會及管治議題制定策略性目標。該等目標旨在促進進展及問責，並與本集團可持續未來的願景保持一致。

為確保達成該等目標，管理層定期檢討表現，並透過內部工作坊與相關團隊合作，解決問題和改進策略，確保方向保持一致。這方法能確保目標保持相關、可實現，並融入日常運作中。

每項重要環境、社會及管治議題的詳細目標及指標將於本環境、社會及管治報告的後續章節中披露，以反映本集團對透明度、問責性及持續改進的重視，並為所有持份者創造更可持續的未來。

5. 風險管理

有效的風險管理對本集團長遠業務增長及保持適應力的極為重要。董事會對檢討本集團的風險管理框架，包括識別、評估及緩解與環境、社會及管治相關的風險負最終責任，確保符合策略目標及持份者期望。

在董事會授權下，審核委員會負責檢討風險管理及內部監控系統，並提供策略性建議以提升其穩健性及成效。同時，管理層負責執行及監察與環境、社會及管治及合規相關的監控措施，確保日常運作符合本集團的風險承受能力及監管標準。

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III. ABOUT THE REPORT (Continued)

5. Risk Management (Continued)

Recognizing the escalating global focus on climate change and its profound impacts on businesses, ecosystems, and future generations, the Group integrates climate-related risks into its core risk management process. This proactive approach involves identifying physical and transitional climate risks, evaluating their potential financial and operational implications, and embedding mitigation strategies into decision-making to safeguard long-term value creation.

IV. COMMUNICATION WITH STAKEHOLDERS

1. Stakeholder Engagement

Stakeholder engagement is fundamental to the Group's ongoing efforts to enhance its sustainable development performance. The Group attaches great importance to the insights and perspectives of both internal and external stakeholders, recognizing their role in driving continuous improvement. To foster meaningful collaboration, the Group proactively cultivates relationships with a broad range of stakeholders, including government and regulatory authorities, shareholders, employees, customers, suppliers, and general public, to enable open dialogue and gather feedback on ESG matters.

Leveraging diverse and effective communication channels, the Group actively integrates stakeholder expectations into its operational practices and ESG strategies. By systematically collecting and analyzing feedback, the Group ensures its sustainability initiatives remain aligned with stakeholder needs, uphold high standards of performance, and strengthen trust and mutual understanding. This approach not only supports the Group's commitment to accountability but also fosters long-term, collaborative relationships.

The Group connects with its stakeholders through their preferred communication channels as listed in Table 1.

III. 關於報告 (續)

5. 風險管理 (續)

鑑於全球對氣候變化的關注日益加強，及其對企業、生態系統及未來世代的深遠影響，本集團已將氣候相關風險納入其核心風險管理流程。這項積極措施涉及識別實體及轉型氣候風險、評估其潛在財務及營運影響，並將緩解策略融入決策過程中，以保障長遠價值創造。

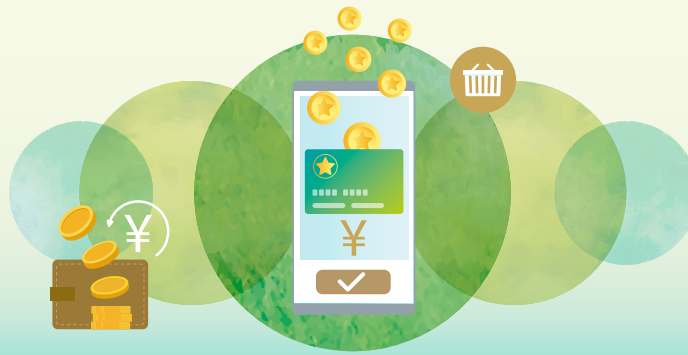
IV. 與持份者溝通

1. 持份者參與

持份者參與是本集團持續提升可持續發展績效的基石。本集團高度重視內部及外部持份者的意見和觀點，並確認其於推動持續改善中的重要作用。為促進有意義的合作，本集團積極與廣泛的持份者，包括政府及監管機構、股東、員工、客戶、供應商及大眾建立關係，從而促進開放對話並收集有關環境、社會及管治事宜的意見。

本集團透過多元化且高效的溝通渠道，積極將持份者期望納入其營運實踐及環境、社會及管治策略中。本集團通過系統化地收集和意見，確保其可持續發展舉措符合持份者需求，維持高標準績效，並加強信任與互相理解。此舉不僅體現了本集團對問責的承諾，亦能促進長期合作關係。

本集團通過表一所列出的溝通渠道與其持份者建立聯繫。



IV. COMMUNICATION WITH STAKEHOLDERS (Continued)

1. Stakeholder Engagement (Continued)

Table 1. Stakeholder Engagement

Stakeholder groups 持份者組別	Expectations and concerns 期望和顧慮	Communication channels 溝通渠道
Government and regulatory authorities 政府及監管機構	<ul style="list-style-type: none"> Compliance with laws and regulations Support for economic development and job creation Timely tax payments and fiscal responsibility Alignment with national sustainability agendas such as carbon neutrality targets Transparent reporting on ESG impacts 遵守法律和法規 支持經濟發展及創造職位 及時納稅及財務責任 符合碳中和目標等國家可持續發展議程 環境、社會及管治影響高透明度報告 	<ul style="list-style-type: none"> Adhere to local laws and regulations Submission of regular reports and taxes paid Formal written correspondence Participation in government-led sustainability forums 遵守當地法律及法規 提交例行報告及支付稅款 正式書面信函 參與政府領導的可持續發展論壇
Shareholders 股東	<ul style="list-style-type: none"> Return on investments Corporate governance Business compliance Resilience to global trends 投資回報 企業管治 業務合規 適應全球趨勢 	<ul style="list-style-type: none"> Announcements, circulars, and reports General meetings Official website 公告、通函及報告 股東大會 官方網站
Employees 僱員	<ul style="list-style-type: none"> Employees' remuneration and benefits Career development Health and safety working environment Diversity, equity, and inclusion initiatives (e.g., gender pay equity, anti-discrimination policies) 僱員薪酬和福利 職業發展 健康和安全工作環境 多元、平等及共融舉措(如性別平等薪酬、反歧視政策) 	<ul style="list-style-type: none"> Performance reviews Meetings and trainings Internal newsletters, intranet, and digital platforms Employee satisfaction surveys and feedback channels 表現評估 會議和培訓 內部通訊、內聯網及數字平台 僱員滿意度調查及意見渠道

IV. 與持份者溝通(續)

1. 持份者參與(續)

表一：持份者參與

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IV. COMMUNICATION WITH STAKEHOLDERS (Continued)

1. Stakeholder Engagement (Continued)

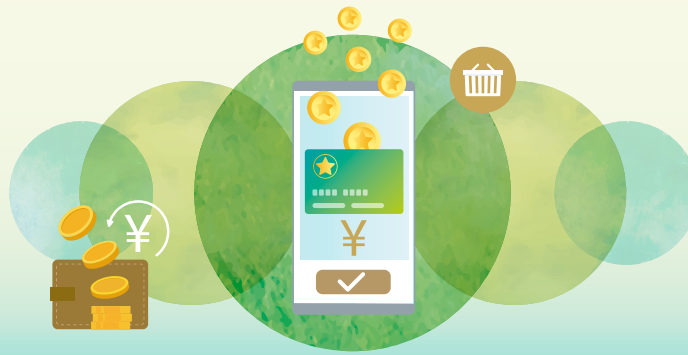
Table 1. Stakeholder Engagement (Continued)

Stakeholder groups 持份者組別	Expectations and concerns 期望和顧慮	Communication channels 溝通渠道
Customers 客戶	<ul style="list-style-type: none"> High-quality products and services Protect the rights of customers Sustainability in product design Responsive customer service and issue resolution 高品質的產品和服務 保障客戶的權益 可持續發展產品設計 積極客戶服務及問題解決 	<ul style="list-style-type: none"> Customer satisfaction survey Face-to-face meetings and on-site visits Industry seminar 客戶滿意度調查 面對面會面和現場訪問 行業研討會
Suppliers 供應商	<ul style="list-style-type: none"> Fair and open procurement Win-win cooperation Timely payments 公平公開的採購 雙贏合作 及時付款 	<ul style="list-style-type: none"> Suppliers' satisfaction assessment Face-to-face meetings and on-site visits Quality and delivery review 供應商的滿意度評估 面對面會面和現場訪問 質量和交付審查
General public 大眾	<ul style="list-style-type: none"> Involvement in communities Business compliance Environmental protection awareness 參與社區 業務合規 環境保護意識 	<ul style="list-style-type: none"> Media conferences and responses to queries Public welfare activities Face-to-face interview Volunteering activities 媒體會議和回應查詢 公共福利活動 面對面訪談 志願活動

IV. 與持份者溝通 (續)

1. 持份者參與 (續)

表一：持份者參與 (續)



IV. COMMUNICATION WITH STAKEHOLDERS (Continued)

2. Materiality Assessment

To ensure a comprehensive understanding of stakeholders' diverse expectations and perspectives on ESG matters, the Group conducts an annual materiality assessment that actively engages both internal and external stakeholders. This process is critical for identifying, evaluating, and managing ESG issues that significantly influence the Company's operations, long-term value creation, and sustainable development goals. The Group follows a structured, systematic approach to assess, prioritize, and address key ESG-related topics, ensuring alignment with stakeholders' interests and our business strategy.

Step 1: Identification

The Group adheres to the ESG Reporting Code of the SEHK as a base. It also looks at international standards like SASB ("Sustainability Accounting Standards Board") and the TCFD ("Task Force on Climate-related Financial Disclosures") to spot key ESG issues. Meanwhile, the Group actively solicits stakeholder input through multiple channels, including structured questionnaires distributed to a diverse range of internal and external stakeholders. These questionnaires are designed to capture qualitative and quantitative feedback on ESG topics. Finally, the Group identifies the following ESG issues:

Employment

1. Occupational Health and Safety
2. Employment Practices
3. Employee Training and Development
4. Diversity and Equal Opportunity
5. Protecting Human Rights (Child and Forced Labour)

Corporate Governance

6. Governance Structure and Effectiveness
7. Prevention of Bribery, Extortion, Fraud and Money Laundering
8. Anti-Corruption Policies and Whistle-Blowing Procedures
9. Ethics and Compliance

IV. 與持份者溝通(續)

2. 重要性評估

為確保全面了解持份者對環境、社會及管治事宜的多元期望及觀點，本集團每年進行重要性評估，積極與內部及外部持份者溝通。這過程對於識別、評估及管理顯著影響本公司營運、長期價值創造及可持續發展目標的環境、社會及管治議題至關重要。本集團採取結構化及系統化的方法對主要環境、社會及管治相關議題作評估、優次排序及應對，確保與持份者利益及本集團業務策略一致。

第一步：識別

本集團遵守香港聯交所的環境、社會及管治報告守則，作為基準。本集團亦參考國際標準，例如SASB（「可持續發展會計準則委員會」）及TCFD（「氣候相關財務信息披露工作組」），以識別重大環境、社會及管治議題。同時，本集團通過多種渠道積極收集持份者意見，包括向多元化的內部及外部持份者發放結構化問卷。該等問卷旨在收集持份者對環境、社會及管治議題的性質及量化意見。最後，本集團識別出以下環境、社會及管治議題：

僱傭

1. 職業健康與安全
2. 僱傭慣例
3. 僱員培訓及發展
4. 多元化及平等機會
5. 保護人權（童工及強制勞工）

企業管治

6. 管治架構及成效
7. 防止賄賂、勒索、欺詐及洗錢
8. 反貪污政策及舉報程序
9. 道德與合規

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IV. COMMUNICATION WITH STAKEHOLDERS (Continued)

2. Materiality Assessment (Continued)

Step 1: Identification (Continued)

Product Responsibility

10. Product Quality Assurance and Recall Percentage
11. Customer's Satisfaction
12. Advertising and Promotion
13. Protection of Customer Information and Privacy

Supply Chain Management

14. Supplier and Subcontractor Engagement
15. Supplier and Subcontractor's Environmental and Social Responsibility
16. Transparent and Fair Procurement Practices

Environmental

17. Air Emissions Control
18. Resource Management (Energy, Water and Waste)
19. Project Management/E-commerce Operations and Material Usage
20. Environmental Compliance
21. Green Office
22. Climate Change

Community

23. Community Investment
24. Social Welfare Activities Participation

IV. 與持份者溝通 (續)

2. 重要性評估 (續)

第一步：識別 (續)

產品責任

10. 產品質量保證及召回百分比
11. 客戶滿意度
12. 廣告及宣傳
13. 保護客戶資料及私隱

供應鏈管理

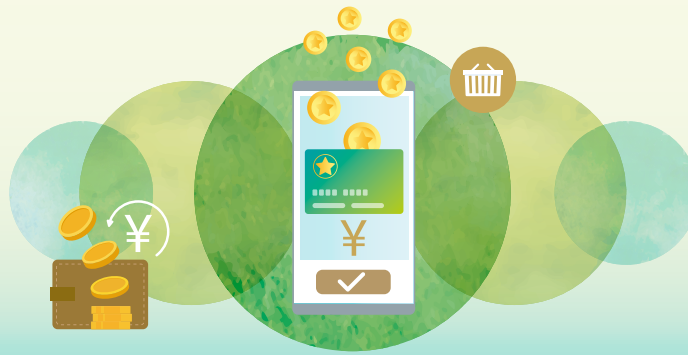
14. 供應商及分包商參與
15. 供應商及分包商的環境及社會責任
16. 透明及公平的採購慣例

環境

17. 空氣排放控制
18. 資源管理 (能源、水及廢棄物)
19. 項目管理／電商營運及物料使用
20. 環境合規
21. 綠色辦公室
22. 氣候變化

社區

23. 社區投資
24. 參與社會公益活動



IV. COMMUNICATION WITH STAKEHOLDERS (Continued)

2. Materiality Assessment (Continued)

Step 2: Prioritization

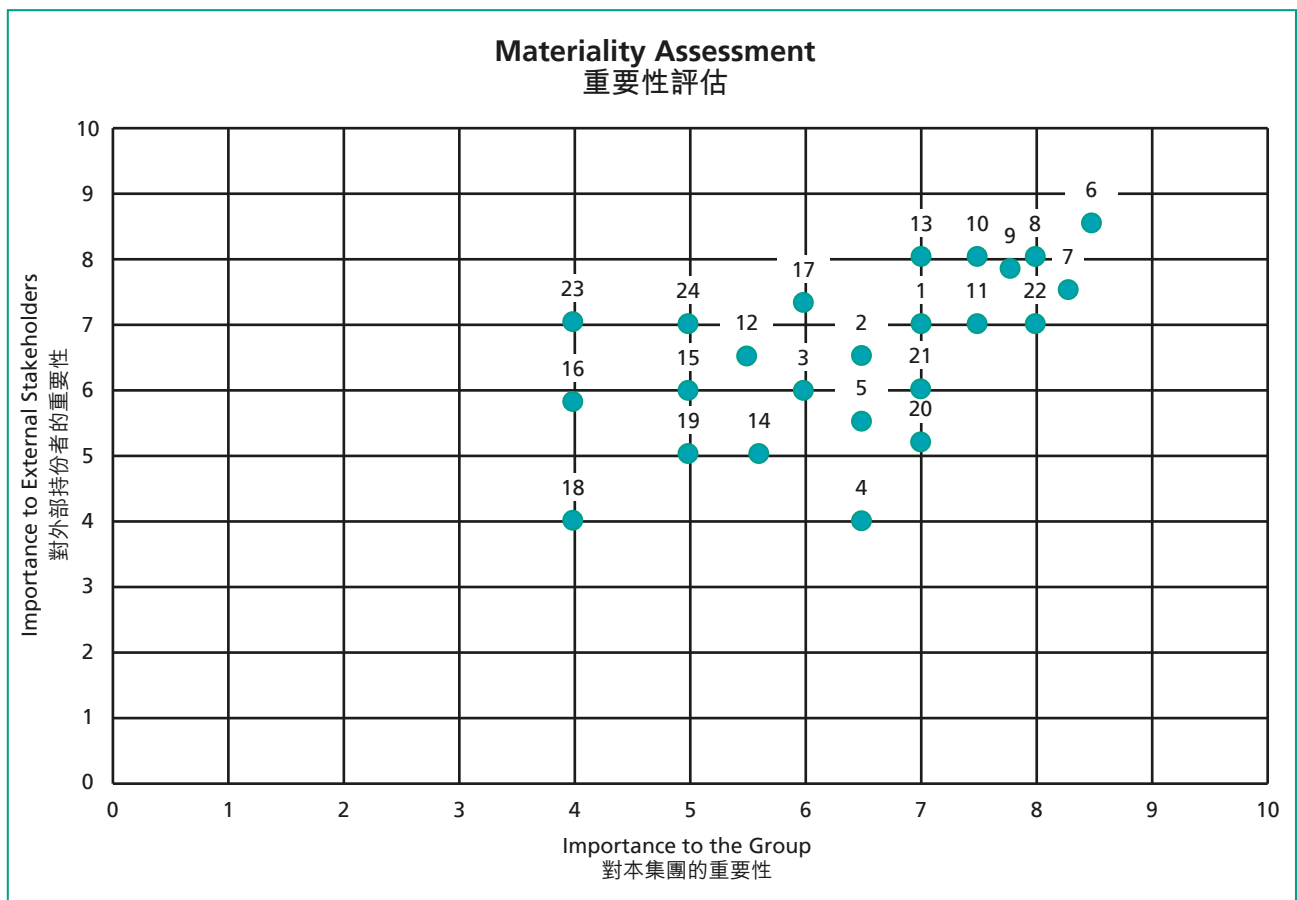
When prioritizing ESG issues, the Group adheres to the SEHK's principle of double materiality, carefully evaluating the significance and urgency of stakeholder demands across different groups to determine which topics require the most attention. This process involves balancing the potential impact of ESG issues on the Group's long-term value creation with their relevance to stakeholder expectations. Additionally, the Group incorporates recommendations from TCFD, conducting a comprehensive assessment of climate-related risks and opportunities. This includes prioritizing climate-related disclosures and addressing key ESG issues that are critical for regulatory compliance and stakeholder transparency. The result from the materialist assessment is presented below:

IV. 與持份者溝通(續)

2. 重要性評估(續)

第二步：優次排序

在為環境、社會及管治議題優次排序時，本集團遵循香港聯交所的雙重重要性原則，審慎評估不同群體的持份者需求的重要性及迫切性，以釐定需要重點關注的議題。這過程涉及平衡環境、社會及管治議題對本集團長期價值創造的潛在影響與其對持份者期望的相關性。此外，本集團採納TCFD的建議，全面評估氣候相關風險及機遇，包括優先考慮氣候相關的披露，及處理對監管合規及持份者透明度至關重要的主要環境、社會及管治議題。重要性評估的結果列示如下：



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IV. COMMUNICATION WITH STAKEHOLDERS (Continued)

2. Materiality Assessment (Continued)

Step 3: Validation

The results of the materiality assessment are submitted to the Board for thorough review and validation. In this process, the Board considers the Company's strategic objectives, long-term sustainable development vision, and the critical priorities of stakeholders while closely aligning with the disclosure requirements and decision-making criteria outlined in the ESG Reporting Code and the TCFD framework. Following in-depth deliberation, the Board makes the final determination on the priority ranking of each material ESG issue, ensuring alignment with both regulatory standards and the organization's long-term value-creation goals.

3. Confirmation and Approval

The Group has established an internal supervision, examination, and risk management system to ensure that all information presented in this ESG Report is accurate and reliable. The Board has overall responsibility for the ESG strategy and reporting.

4. Stakeholders Feedback

We welcome stakeholders to provide their opinions and suggestions. You can provide valuable advice in respect of the ESG Report or our performance in sustainable development and contact us by email: ir@fortunet.com.hk.

V. ENVIRONMENTAL SUSTAINABILITY

With the support of the Group's stakeholders, the Group remains steadfast in its commitment to environmental management and building a sustainable future for the next generations. The Group has established and implemented policies to manage emissions and rigorously optimize resource consumption. It ensures full compliance with all applicable environmental laws and regulations in Hong Kong and the People's Republic of China (the "PRC") across its daily operations. To advance its sustainability goals, the Group has deployed energy-efficient and conservation measures throughout its operating regions, targeting measurable reductions in environmental impact.

This section primarily discloses the policies and practices of the Group on emissions, use of resources, environment, and natural resources during FY 2024.

IV. 與持份者溝通(續)

2. 重要性評估(續)

第三步：驗證

重要性評估的結果會提交至董事會作全面審閱及驗證。在此過程中，董事會考慮本公司的策略目標、長遠可持續發展願景及持份者的關鍵優先事項，同時緊密結合環境、社會及管治報告守則及TCFD框架中列明的披露要求和決策標準。經深入討論後，董事會最終確定每項重大環境、社會及管治議題的優先次序，確保符合法規標準及本公司的長期價值創造目標。

3. 確認及批核

本集團已建立內部監督、檢查和風險管理體系，以確保本環境、社會及管治報告中呈報的所有資料準確可靠。董事會須就環境、社會及管治策略及報告承擔全面的責任。

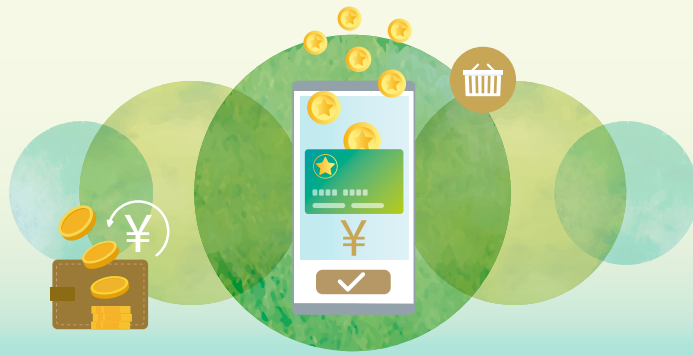
4. 持份者回饋

我們歡迎持份者提供意見及建議。閣下可就環境、社會及管治報告或我們在可持續發展方面的表現提供寶貴意見，請通過以下電郵聯繫我們：ir@fortunet.com.hk。

V. 環境可持續發展

在本集團持份者的支持下，本集團堅守對環境管理和為未來世代構建可持續未來的承諾。本集團已制定並實行政策，以管理排放及嚴格優化資源消耗，並確保日常營運全面遵守香港及中華人民共和國（「中國」）所有適用環境法律及法規。為推進可持續發展目標，本集團已在各營運地區推行節能及資源保育措施，致力減少可計量的環境影響。

本章節主要披露本集團於二零二四財年的排放物、資源使用和環境及天然資源的政策及慣例。



V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Emissions

The Group's primary emissions encompass air pollutants, greenhouse gases ("GHG") emissions, domestic wastewater, and solid waste. The Group is committed to full compliance with all emission-related laws and regulations in Hong Kong and the PRC, including but not limited to:

- Environmental Protection Law of the PRC;
- Law of the PRC on the Prevention and Control of Atmospheric Pollution;
- Law of the PRC on the Prevention and Control of Water Pollution;
- Water Pollution Control Ordinance (Cap.358 of the Laws of Hong Kong);
- Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong);
- Air Pollution Control Ordinance (Cap. 311 of the Laws of Hong Kong); and
- Motor Vehicle Idling (Fixed Penalty) Ordinance (Cap. 611 of the Laws of Hong Kong).

During the Reporting Period, the Group conducted rigorous monitoring and did not identify any material non-compliance with applicable regulations pertaining to air and GHG emissions, discharge into water and land, as well as the generation of hazardous and non-hazardous waste.

Table 2 below presents the total emissions of the Group for the financial year ended 31 December 2022 ("FY 2022"), the financial year ended 31 December 2023 ("FY 2023"), and FY 2024.

V. 環境可持續發展(續)

排放物

本集團的主要排放物包括空氣污染物、溫室氣體(「溫室氣體」)排放、生活廢水及固體廢棄物。本集團承諾全面遵守香港及中國的排放物相關法律法規，包括但不限於：

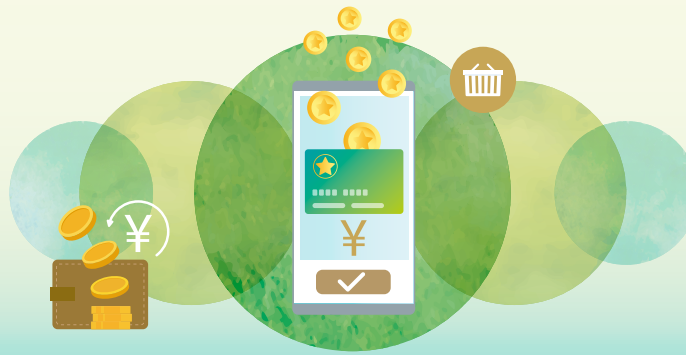
- 《中華人民共和國環境保護法》；
- 《中華人民共和國大氣污染防治法》；
- 《中華人民共和國水污染防治法》；
- 《水污染管制條例》(香港法例第358章)；
- 《廢物處置條例》(香港法例第354章)；
- 《空氣污染管制條例》(香港法例第311章)；及
- 《汽車引擎空轉(定額罰款)條例》(香港法例第611章)。

於報告期間，本集團進行了嚴密監控，概無發現任何嚴重違反與空氣及溫室氣體排放、向水及土地排污，以及有害及無害廢棄物產生相關適用規則的情況。

下列表二呈列截至二零二二年十二月三十一日止財政年度(「二零二二財年」)、截至二零二三年十二月三十一日止財政年度(「二零二三財年」)及二零二四財年本集團的總排放量。

An illustration depicting a woman in a grey shirt and white pants pushing a shopping cart filled with bags, while holding a smartphone. To her right, a family consisting of a man holding a baby, a woman, and a small child are walking. Above them is a large blue cloud with a white shield icon containing a checkmark. A green bird is flying in the sky above the shopping cart. The background features stylized green trees on the left and a light green gradient.

KPI	關鍵績效指標	2024 二零二四年	2023 二零二三年	2022 二零二二年	Unit 單位
Air emissions	空氣排放				
Nitrogen Oxides (NO _x)	氮氧化物(NO _x)	1.79 (-48.9%)	3.5	2.3	kg 千克
Sulphur Oxides (SO _x)	硫氧化物(SO _x)	0.05 (-50.0%)	0.1	0.1	kg 千克
Particulate Matter (PM)	顆粒物(PM)	0.13 (-50.0%)	0.26	0.17	kg 千克
GHG emissions	溫室氣體排放				
Direct GHG emissions (Scope 1)	直接溫室氣體排放(範圍1)	9.4 (-42.3%)	16.3	12.2	tonnes CO ₂ e 噸二氧化碳當量
Direct GHG emissions (Scope 1) per employee	每名僱員直接溫室氣體排放(範圍1)	0.2	0.3	0.3	tonnes CO ₂ e/employee 噸二氧化碳當量／僱員
Indirect GHG emissions (Scope 2)	間接溫室氣體排放(範圍2)	69.9 (-7.7%)	75.7	113.8	tonnes CO ₂ e 噸二氧化碳當量
Indirect GHG emissions (Scope 2) per employee	每名僱員間接溫室氣體排放(範圍2)	1.2	1.2	2.4	tonnes CO ₂ e/employee 噸二氧化碳當量／僱員
Other indirect GHG emissions (Scope 3)	其他間接溫室氣體排放(範圍3)	26.9 (+3.1%)	26.1	9.3	tonnes CO ₂ e 噸二氧化碳當量
Other indirect GHG emissions (Scope 3) per employee	每名僱員其他間接溫室氣體排放(範圍3)	0.4	0.4	0.2	tonnes CO ₂ e/employee 噸二氧化碳當量／僱員
Total GHG emissions	溫室氣體排放總量	106.2 (-10.1%)	118.1	135.3	tonnes CO ₂ e 噸二氧化碳當量
Total GHG emission per employee	每名僱員溫室氣體排放總量	1.8	1.9	2.8	tonnes CO ₂ e/employee 噸二氧化碳當量／僱員
Waste	廢棄物				
Total hazardous waste produced	所產生有害廢棄物總量	Negligible 可忽略不計	Negligible 可忽略不計	Negligible 可忽略不計	kg 千克
Total non-hazardous waste produced	所產生無害廢棄物總量	11.6 (-16.5%)	13.9	9.4	tonnes 噸
Total non-hazardous waste produced per employee	每名僱員所產生無害廢棄物總量	0.19	0.23	0.20	tonnes/employee 噸／僱員



V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Emissions (Continued)

Notes:

1. The exhaust gas emissions calculations are based on the emissions factors in "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the SEHK.
2. GHG emissions data are presented in terms of tonnes CO₂e, with reference to, including but not limited to, the reporting requirements of "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the SEHK, "2023 National Carbon Footprint Factors" issued by Ministry of Ecology and Environment of the PRC, the latest sustainable report published by HK Electric Investments Limited, the last annual report published by Water Supplies Department, and the latest sustainability report published by Drainage Services Department.
3. The total number of employees of the Group was 60 in FY 2024. The total number of employees of the Group was 61 in FY 2023. The total number of employees of the Group was 48 in FY 2022.

Air Emissions

During the Reporting Period, the Group utilizes vehicles for general transportation, inducing its air emissions. The air pollutants resulting from vehicle combustion include nitrogen oxides ("NO_x"), sulphur oxides ("SO_x"), and particulate matter ("PM"). The combustion process does not generate significant hazardous gaseous emissions. As the Group does not rely on gaseous fuels for its core operations, the volume of air emissions associated with its activities remains relatively minimal compared to other industries.

In FY 2024, emissions of NO_x, SO_x, and PM amounted to 1.79 kg, 0.05 kg and 0.13 kg, respectively. The reduction in air pollutants is due to the decreased use of vehicles. The relevant amounts of each air emission from FY 2022 to FY 2024 are shown in Table 2.

GHG emissions

The Group's GHG emissions consist of direct emissions (Scope 1) from the use of vehicles, indirect emissions (Scope 2) from electricity consumption, and other indirect emissions (Scope 3) from business trips, paper usage, and electricity used for fresh water and sewage processing.

V. 環境可持續發展(續)

排放物(續)

附註：

1. 廢氣排放之計算乃基於香港聯交所發佈的《如何準備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引》中的排放因子。
2. 溫室氣體排放資料乃按噸二氧化碳當量呈列，並參照（包括但不限於）香港聯交所發佈的《如何準備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引》、中國生態環境部發佈的《二零二三年國家碳足跡系數》、港燈電力投資有限公司發佈的最新可持續發展報告、水務署發佈的最新年度報告及渠務署發佈的最新可持續發展報告。
3. 於二零二四財年，本集團的僱員總人數為60人。於二零二三財年，本集團的僱員總人數為61人。於二零二二財年，本集團的僱員總人數為48人。

空氣排放

於報告期間，本集團使用汽車作一般接送，從而導致空氣排放。汽車燃料燃燒所導致的空氣污染物為氮氧化物（「NO_x」）、硫氧化物（「SO_x」）和顆粒物（「PM」）。燃燒過程未產生顯著的有害氣體排放。由於本集團的核心營運並未依賴氣體燃料，與其活動相關的空氣排放量與其他行業相比維持於相對較低水平。

於二零二四財年，氮氧化物、硫氧化物及顆粒物的排放量分別為1.79千克、0.05千克及0.13千克。空氣污染物減少乃由於減少汽車用量。二零二二財年至二零二四財年的各種空氣排放的相關數量載於表二。

溫室氣體排放

本集團的溫室氣體排放分為汽車使用產生的直接排放（範圍1）、電力消耗產生的間接排放（範圍2）和商務差旅、用紙以及淡水及污水處理所用電力產生的其他間接排放（範圍3）。

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V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Emissions (Continued)

GHG emissions (Continued)

In FY 2024, the total amount of GHG emission is approximately 106.2 tonnes CO₂e, and the GHG emissions in Scope 1, 2, and 3 are approximately 9.4 tonnes CO₂e, 69.9 tonnes CO₂e, and 26.9 tonnes CO₂e, respectively. Compared to FY 2023, the total GHG emissions in FY 2024 has decreased by approximately 10.1%. The amount of emission of each scope from FY 2022 to FY 2024 is shown in Table 2.

Recognizing that electricity and energy consumption are major contributors to GHG emissions, the Group is actively committed to reducing their usage in daily operations. The specific measures employed to achieve this goal are detailed in "Energy" subsection within the "Use of Resources" section of this ESG Report.

Emissions mitigation

The Group has adopted a rigorous framework for managing environmental emissions across its operations, conducting meticulous monitoring of air emissions, wastewater, and solid waste generation. This commitment is in adherence to the high standards set forth by the Air Pollution Control Ordinance (Cap. 311 of the Laws of Hong Kong), the Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong), the Water Pollution Control Ordinance (Cap. 358 of the Laws of Hong Kong), and the Environmental Protection Law of the PRC to ensure compliance with relevant regulations.

The Group has implemented various energy-saving initiatives designed to optimize resource consumption. These include enhancing efficiency through smart usage practices, upgrading to high-efficiency electrical systems and equipment, and turning off idle devices.

The Group has established specific targets for various emissions reductions. By 2032, it aims to reduce air and GHG emissions and their intensity by 10% against the 2022 baseline. Notably, the Group achieved this comprehensive in FY 2023 and FY 2024. This milestone positions the Company to set more ambitious ESG targets for the future, reinforcing its dedication to balancing business growth with environmental responsibility.

V. 環境可持續發展 (續)

排放物 (續)

溫室氣體排放 (續)

於二零二四財年，溫室氣體排放總量約為106.2噸二氧化碳當量。範圍1、2及3的溫室氣體排放量分別約為9.4噸二氧化碳當量、69.9噸二氧化碳當量及26.9噸二氧化碳當量。相較二零二三財年，二零二四財年的溫室氣體排放總量減少約10.1%。二零二二財年至二零二四財年各個範圍的排放量載於表二。

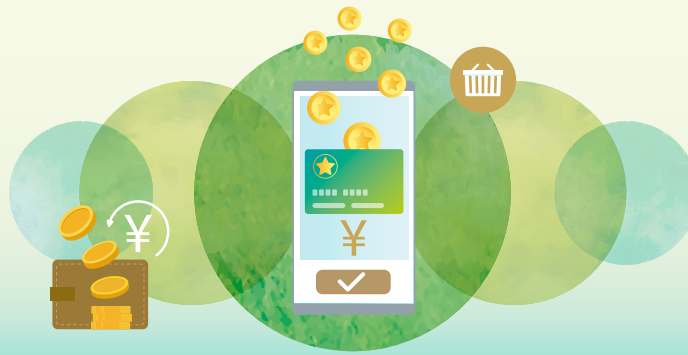
本集團深知用電及能源消耗是溫室氣體排放的主要來源之一，因此積極減少日常運作中的使用量。為達此目標而採取的具體措施詳情載於本環境、社會及管治報告「資源使用」一節項下「能源」分節。

減少排放

本集團已採納嚴格框架，藉以管理其營運過程中向環境的排放，嚴密監察空氣排放、廢水及固體廢棄物的產生。此舉符合《空氣污染管制條例》(香港法例第311章)、《廢棄物處置條例》(香港法例第354章)、《水污染管制條例》(香港法例第358章)及《中華人民共和國環境保護法》載列的高標準，以確保遵守相關法規。

本集團採取多項節能措施，藉以改善資源消耗情況，包括透過智慧資源使用提升效率、升級至更高能源效益的電力系統及設備，以及關閉閒置電器。

本集團已制定多個特定減排目標。以二零二二年為基準，本集團計劃在二零三二年前減少空氣及溫室氣體排放量及密度10%。值得一提的是，本集團已在二零二三財年及二零二四財年達成該全面目標。這項里程碑讓本公司有能力為未來設定更多積極的環境、社會及管治目標，加強其在平衡商業發展增長和環保責任方面的決心。



V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Emissions (Continued)

Water

The daily water usage of employees during working hours is the major source of domestic wastewater generated by the Group. The wastewater is then discharged to the municipal sewage treatment pipeline network for processing. In FY 2024, the Group generated approximately 2,508.9 m³ (FY 2023: 2,361.7 m³ and FY 2022: 1,617.8 m³) of domestic wastewater. Owing to the Group's business nature, no hazardous wastewater is generated from its daily operations. The amount of wastewater from FY 2022 to FY 2024 is shown in Table 3.

Recognizing the significant correlation between wastewater generation and water consumption, the Group has adopted targeted measures to reduce water usage. These measures are detailed in the "Water" subsection within the "Use of Resources" section of this ESG Report.

Waste

Due to our business nature, the Group only generated a negligible quantity of hazardous waste. During the Reporting Period, the Group generated approximately 11.6 tonnes (FY 2023: 13.9 tonnes and FY 2022: 9.4 tonnes) of non-hazardous waste. The main source of non-hazardous waste is domestic waste generated from daily office operations. A detailed breakdown of waste quantities from FY 2022 to FY 2024 is presented in Table 2.

V. 環境可持續發展(續)

排放物(續)

用水

本集團產生的生活廢水主要產生於僱員在工作時的日常用水，其後排入市政污水處理管道網絡處理。於二零二四財年，本集團產生約2,508.9立方米(二零二三財年：2,361.7立方米及二零二二財年：1,617.8立方米)生活廢水。由於本集團的業務性質，本集團於日常營運過程中並無產生有害廢水。二零二二財年至二零二四財年的廢水量載於表三。

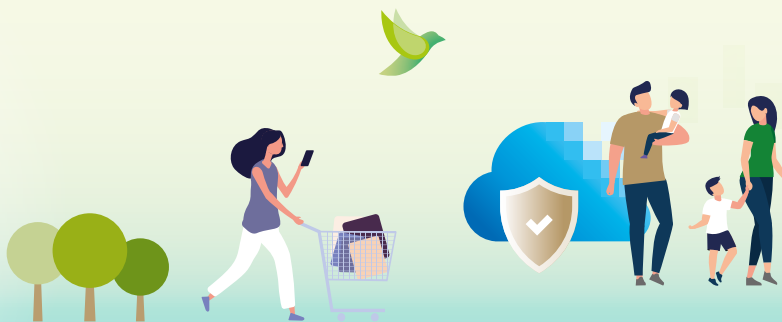
本集團深知廢水的產生量與耗水量相關，因此已採取針對性措施以減少用水。該等措施的詳情載於本環境、社會及管治報告「資源使用」一節項下「用水」分節。

廢棄物

基於業務性質，本集團產生的有害廢棄物數量可忽略不計。於報告期間，本集團產生約11.6噸(二零二三財年：13.9噸及二零二二財年：9.4噸)無害廢棄物。無害廢棄物的主要來源為日常辦公室營運中產生的生活廢棄物。表二詳列二零二二財年至二零二四財年的廢物數量明細。

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V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Emissions (Continued)

Waste mitigation measures

The Group ensures compliance with all relevant environmental laws and regulations governing the handling and treatment of hazardous and non-hazardous waste, including the Law of the PRC on the Prevention and Control of Environmental Pollution by Solid Waste, and the Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong). Recognizing the critical need for proper solid waste management, the Group understands that growth in waste generation could exacerbate environmental impacts and strain waste disposal infrastructure.

To address this, the Group has set a target to reduce total non-hazardous waste volume and waste intensity by 10% by 2032, benchmarked against 2022 levels. Achieving this will involve developing and implementing enhanced strategies and initiatives in the coming years, with regular reviews to refine these targets.

To minimize the disposal of recyclable materials in daily operations, employees are directed to segregate domestic waste from recyclable materials. For example, plastics and metal cans are collected by the municipal sanitation department for proper recycling, while packaging materials such as paper, cardboard, and used boxes are systematically sorted and categorized. These recyclables are then arranged for sale to certified recycling stations, facilitating centralized processing and reuse, thereby reducing overall waste generation and promoting a circular approach to resource management.

V. 環境可持續發展 (續)

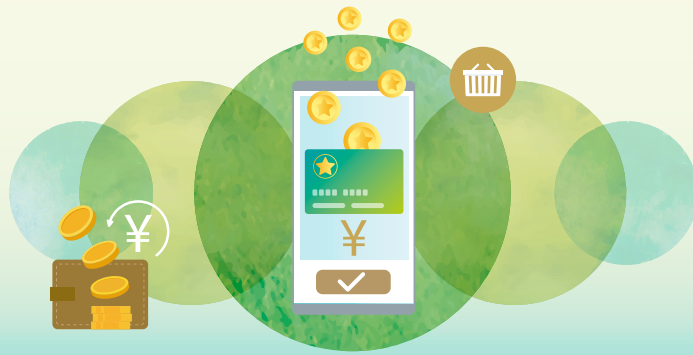
排放物 (續)

減少廢棄物措施

本集團確保遵守所有管治有害及無害廢棄物處理的相關環境法律及法規，包括《中華人民共和國固體廢物污染環境防治法》及《廢物處置條例》（香港法例第354章）。本集團深知到妥善固體廢物管理的重要性，並了解廢物生產的增長可能加劇環境影響，同時加重廢物處理基礎設施的負擔。

為應對此問題，本集團訂立目標，於二零三二年前將無害廢棄物的總量及廢棄物密度較二零二二年的水平減少10%。為實現此目標，本集團將於未來年間制定及實施更有效的策略及措施，並定期檢討以調整該等目標。

為減少在日常運作中可回收物料的棄置量，僱員須將生活廢棄物與可回收物料分開處理。例如，塑膠及金屬罐由市政清潔部門收集並進行適當回收，而紙張、紙板及用過的紙箱等包裝物料則會有系統地分類及歸類。該等可回收物料隨後安排出售予持牌回收站，進行中央處理及重用，以減少整體廢棄物產生，並推動循環資源管理模式。



V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Use of Resources

With the expansion of its point-based business and ongoing business transformation, the Group has broadened its portfolio of products and services in response to rising consumer demand. Committed to fostering a sustainable future through its operations, the Group remains dedicated to responsible resource management. Details of its resource consumption from FY 2022 to FY 2024 are presented in Table 3.

Guided by its commitment to adhering to all relevant environmental laws and regulations in Hong Kong and the PRC, The Group maintains rigorous oversight of emissions and resource consumption across its operations. The Company actively seeks to continuously reduce these impacts, aligning with its sustainability objectives. Staying abreast of the latest disclosure frameworks, the Group aims to adopt relevant indicators that enhance transparency, ensuring stakeholders have clear visibility into its environmental performance. Looking ahead, the Group is dedicated to continuously enhancing its ESG reporting practices that will better reflect its ESG progress and foster long-term trust and accountability.

During the Reporting, the Group was not aware of any material non-compliance with relevant laws and regulations relating to its use of resources, including but not limited to the Energy Conservation Law of the PRC and Building Energy Efficiency Ordinance (Cap. 610 of the Laws of Hong Kong). The Group primarily uses electricity, water, and gasoline as resources.

Energy

During FY 2024, the Group's vehicle fuel source was petrol. The Group consumed approximately 3,541.8 litres of unleaded petrol (FY 2023: 6,138.6 litres and FY 2022: 2,337.6 litres) and did not consume any diesel fuel.

During the Reporting Period, the Group's total electricity consumption amounted to approximately 112.3 MWh (FY 2023: 131.5 MWh and FY 2022: 139.7 MWh). This energy is sourced exclusively from daily operational activities within its Hong Kong and PRC offices. The Group has achieved a sustained reduction in energy consumption over the past three fiscal years.

V. 環境可持續發展(續)

資源使用

隨著積分業務的擴展及持續業務轉型，本集團已擴大其產品和服務組合，以回應不斷上升的消費者需求。本集團致力於透過其營運促進可持續未來，並堅守負責任的資源管理。於二零二二財年至二零二四財年的資源消耗詳情載於表3。

本集團致力全面遵守香港及中國內地所有相關環境法律及法規，並對其營運過程中的排放及資源消耗維持有效監控。本公司積極持續減少該等影響，與其可持續發展目標保持一致。本集團密切留意最新的披露框架，旨在採用相關指標，以加強透明度，確保持份者能充分了解其環境績效。展望未來，本集團致力持續加強環境、社會及管治報告實踐，以更適切反映其環境、社會及管治進程，並促進長期信任及問責性。

於報告期間，本集團概不知悉任何嚴重違反有關資源使用的相關法律法規情況，包括但不限於《中華人民共和國節約能源法》及《建築物能源效益條例》(香港法例第610章)。本集團所使用的資源主要為電力、水和汽油。

能源

於二零二四財年，本集團汽車的燃料來源為汽油。本集團耗用約3,541.8公升無鉛汽油(二零二三財年：6,138.6公升及二零二二財年：2,337.6公升)及概無使用任何柴油燃料。

本集團於報告期間的總耗電量約為112.3兆瓦時(二零二三財年：131.5兆瓦時及二零二二財年：139.7兆瓦時)。該能源僅來自香港及中國辦公室的日常營運活動。本集團於過去三個財政年度已達至能源消耗量持續減少。

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環境、社會及管治報告



V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Use of Resources (Continued)

Energy (Continued)

Aligned with relevant regulations, the Group has established energy conservation policies administered by the management and actively supported by employees to enhance energy efficiency across its operations. Its subsidiaries strictly adhere to a comprehensive energy conservation policy, including but not limited to:

- Ensuring all lighting and air conditioning systems are switched off during non-occupancy to eliminate unnecessary energy use;
- Adjusting office air conditioning temperatures seasonally to optimize energy efficiency while maintaining comfortable working conditions;
- Maintaining the operational efficiency of office appliances, including refrigerators, air conditioners, and shredders, through regular cleaning and maintenance to prevent energy waste from suboptimal performance;
- Promoting employee awareness of energy conservation via prominently displayed posters to encourage habitual energy-saving practices; and
- Replacing high-energy consumption lighting fixtures with energy-efficient lamps across office premises to minimize electricity use for illumination.

As part of its sustainability strategy, the Group had set a formal target to reduce non-renewable fuel usage, electricity consumption, total energy consumption, and energy intensity by 10% by 2032, using 2022 as the baseline year. Notably, during the Reporting Period, the Group successfully achieved this comprehensive target ahead of schedule, demonstrating the effectiveness of its proactive energy management initiatives and commitment to environmental stewardship. The Group will continue implementing proactive measures to drive continuous improvement and align with evolving global environmental standards.

V. 環境可持續發展 (續)

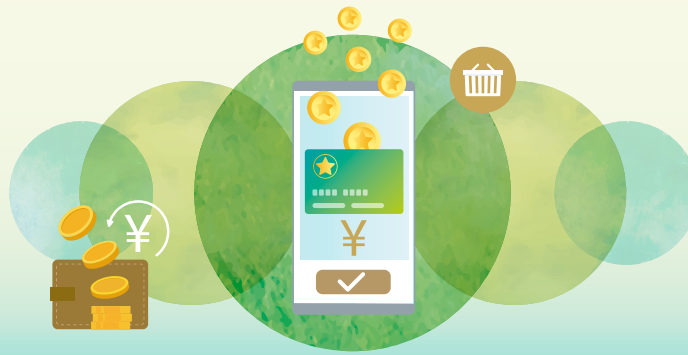
資源使用 (續)

能源 (續)

本集團遵照相關法規制定節能政策，由管理層負責推行，並獲僱員積極配合，以提升營運過程中的能源效益。其附屬公司嚴格遵守全面的節能政策，包括但不限於下列各項：

- 確保所有照明及空調系統在無人使用時關閉，以消除不必要的能源消耗；
- 根據季節變化調整辦公室空調溫度，以改善能源效益及維持工作環境舒適；
- 透過定期清潔及保養，維持辦公室設備（包括雪櫃、空調和碎紙機）的運作效能狀態，避免因運作情況未如理想而浪費能源；
- 利用張貼在當眼位置的海報，提升員工節能意識，鼓勵養成實踐節能行為的習慣；及
- 將高耗能的照明工具更換為節能燈泡，以盡量減少辦公室的照明用電量。

作為可持續發展策略的一部分，本集團已訂立正式目標，以二零二二年為基準年，於二零三二年前將不可再生燃料用量、電力消耗、能源消耗總量及能源消耗密度減少10%。值得注意的是，於報告期間，本集團已成功提前達成該全面目標，展示了其積極能源管理措施的成效，以及對環境管理的承諾。本集團將繼續實施積極主動措施，以推動持續改進，並符合不斷演變的全球環保標準。



V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Use of Resources (Continued)

Water

The Group's water consumption is primarily attributed to staff usage during working hours, with no challenges encountered in water sourcing throughout the Reporting Period. In FY 2024, total water consumption amounted to approximately 2,508.9 m³ (FY 2023: 2,361.7 m³ and FY 2022: 1,617.8 m³). It should be noted that water usage figures for the Hong Kong, Shanghai, and Beijing offices are estimates, as these locations lack dedicated water metering systems to track consumption separately.

During the Reporting Period, the Group maintained full compliance with the Law of the PRC on the Prevention and Control of Water Pollution, the Water Pollution Control Ordinance (Cap.358 of the Laws of Hong Kong), and other laws and regulations governing water resources, with no incidents of violations or non-compliance recorded. To uphold statutory requirements, the Group closely monitored evolving environmental regulations related to water management and conducted routine assessments of its wastewater discharge practices, ensuring alignment with regulatory standards at all times.

Given that the offices are the primary source of water usage for the Group, internal regulations have been instituted to enhance water use efficiency. These regulations also encourage employees to embrace sustainable consumption practices, including but not limited to the following measures:

- Conducting regular water conservation training and education for staff to promote sustainable practices;
- Enhancing the inspection and maintenance of water taps, pipelines, and tanks to prevent leaks and ensure efficient operation;
- Displaying "Save Water Resources" posters in prominent locations to raise awareness and encourage mindful water use;
- Collecting used water, where feasible, for non-potable purposes such as cooling systems, cleaning, and office maintenance, minimizing freshwater consumption.

V. 環境可持續發展(續)

資源使用(續)

用水

本集團的用水主要源自員工在工作時的用量，而於整個報告期間在水源方面概無遭遇任何困難。於二零二四財年，總用水量約為2,508.9立方米（二零二三財年：2,361.7立方米及二零二二財年：1,617.8立方米）。謹請注意，由於香港、上海及北京辦事處欠缺專屬水錶系統個別追查耗量，故該等地點的用水數字僅屬估算。

於報告期間，本集團保持全面遵守《中華人民共和國水污染防治法》、《水污染管制條例》（香港法例第358章）及其他有關水資源管治的法律及法規，且概無錄得違規或不合規事故。為符合法定要求，本集團密切監察有關水資源管理不斷變化的環境法規，並定期評估其廢水排放操作，確保始終符合監管標準。

鑑於本集團的用水主要來源是辦公室，本集團已制定內部條例，以提高水資源的使用效率。該等規例亦鼓勵僱員採納可持續發展的消耗行為，包括但不限於下列措施：

- 定期為員工提供節約用水的培訓和教育，以推廣可持續實踐；
- 加強水龍頭、管道及水箱的檢查和保養，避免漏水並保持運作效率；
- 在當眼位置張貼「節約用水」的海報以提高節約意識，鼓勵員工注意耗水量；
- 在可行的情況下回收使用過的水，用於冷卻系統、清潔及辦公室維護等非飲用用途，以減少對淡水資源的消耗。

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V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Use of Resources (Continued)

Packaging material

The Group is a joint venture company that conducts digital point business. The disclosure of the information relating to total packaging material used for finished products is not applicable due to the Group's business nature.

Paper

Paper consumption is a significant use of natural resources for the Group. In FY 2024, the total amount of paper consumed by the Group was approximately 408.3 kg (FY 2023: 1,058.9 kg and FY 2022: 710.8 kg). The primary sources of paper consumption are in-house and external printing. To mitigate this consumption, the Group has implemented the following practices:

- Selecting suppliers that offer sustainably sourced paper to minimize deforestation while maintaining operational paper requirements;
- Prioritizing electronic information dissemination (e.g., via email or digital bulletin boards) to reduce reliance on physical documentation;
- Setting double-sided printing as the default mode for most network printers to halve paper usage per print job;
- Displaying posters and stickers with messages like "Think Before Printing" in prominent areas to encourage mindful printing habits and reduce unnecessary output;
- Placing boxes and trays beside photocopiers as containers to collect single-sided paper for reuse (e.g., draft printing);
- Participating in paper recycling programs and installing designated recycling bins throughout offices to collect wastepaper for proper recycling processing.

V. 環境可持續發展 (續)

資源使用 (續)

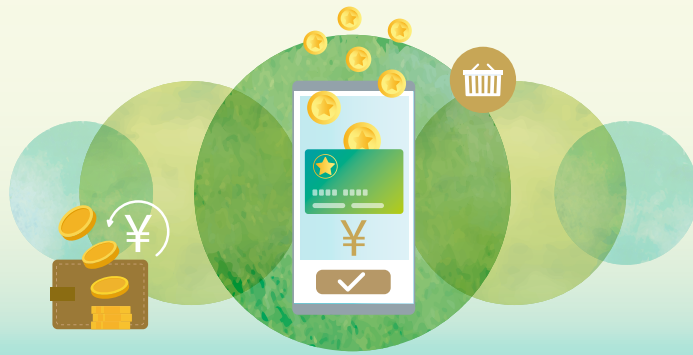
包裝材料

本集團為從事數字積分業務的合資公司。由於本集團的業務性質，對製成品所用包裝材料總量相關資料作出披露並不適用。

用紙

紙張是本集團消耗的主要天然資源之一。本集團於二零二四財年的紙張消耗總量約為408.3千克（二零二三財年：1,058.9千克及二零二二財年：710.8千克）。紙張使用主要來自內部及外部印刷。為減少紙張消耗，本集團已採取以下措施：

- 選擇提供可持續來源紙張的供應商，以盡量減少森林砍伐，同時維持營運用紙需求；
- 優先使用電子方式通訊（例如電郵或電子公告板），減少對實體文件的依賴；
- 將大部分網絡打印機預設為雙面打印模式，以將每次打印用紙量減半；
- 在當眼位置張貼「打印前請三思」等訊息的海報及貼紙，鼓勵員工養成注意用紙量的習慣，減少不必要輸出；
- 在影印機旁放置紙箱或托盤，收集單面紙張供重複使用（例如打印草稿）；
- 參與廢紙回收計劃，並在辦公室各處設置指定回收箱，以收集廢紙作妥善回收處理。



V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Use of Resources (Continued)

Paper (Continued)

Table 3. Total resource consumption of the Group by Category from FY 2022 to FY 2024

Indicator	指標	2024 二零二四年	2023 二零二三年	2022 二零二二年	Unit 單位
Non-renewable fuel consumption	不可再生燃料耗量	34.3 (-42.4%)	59.5	54.9	MWh 兆瓦時
Electricity purchased	購買電力	112.3 (-14.6%)	131.5	139.7	MWh 兆瓦時
Total energy consumption	能源總耗量	146.6 (-23.2%)	191.0	194.6	MWh 兆瓦時
Total energy consumption per employee	每名僱員能源總耗量	2.4	3.1	4.1	MWh/employee 兆瓦時／僱員
Water consumption	耗水量	2,508.9 (+6.2%)	2,361.7	1,617.8	m ³ 立方米
Water consumption per employee	每名僱員耗水量	41.8	38.7	33.7	m ³ /employee 立方米／僱員
Paper consumption	紙張消耗量	408.34 (-61.4%)	1,058.92	710.82	kg 千克
Paper consumption per employee	每名僱員用紙量	6.81	17.36	14.81	kg/employee 千克／僱員

The Environment and Natural Resources

The Group is deeply committed to minimizing its environmental footprint and preserving natural resources through its operational practices. In line with the Environmental Protection Law of the PRC and The Environmental Laws & Regulations of Hong Kong, it regularly reviews its corporate social responsibility and social accountability policies to ensure alignment with sustainable development objectives. Upholding the principles of safe, harmonious, and green development, the Group strictly complies with all laws and regulations governing environmental protection and natural resource management. This includes adherence to key frameworks such as the Law of the PRC on Circular Economy Promotion and the Environmental Impact Assessment Law of the PRC, among other relevant statutes, to ensure its operations reflect the highest standards of environmental stewardship.

Note:

The unit conversion calculation is based on the conversion factors in "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the SEHK.

V. 環境可持續發展(續)

資源使用(續)

用紙(續)

表三：二零二二財年至二零二四財年本集團按類別劃分的總資源消耗量

Indicator	指標	2024 二零二四年	2023 二零二三年	2022 二零二二年	Unit 單位
Non-renewable fuel consumption	不可再生燃料耗量	34.3 (-42.4%)	59.5	54.9	MWh 兆瓦時
Electricity purchased	購買電力	112.3 (-14.6%)	131.5	139.7	MWh 兆瓦時
Total energy consumption	能源總耗量	146.6 (-23.2%)	191.0	194.6	MWh 兆瓦時
Total energy consumption per employee	每名僱員能源總耗量	2.4	3.1	4.1	MWh/employee 兆瓦時／僱員
Water consumption	耗水量	2,508.9 (+6.2%)	2,361.7	1,617.8	m ³ 立方米
Water consumption per employee	每名僱員耗水量	41.8	38.7	33.7	m ³ /employee 立方米／僱員
Paper consumption	紙張消耗量	408.34 (-61.4%)	1,058.92	710.82	kg 千克
Paper consumption per employee	每名僱員用紙量	6.81	17.36	14.81	kg/employee 千克／僱員

環境及天然資源

本集團致力於減少其環境足跡，並在營運實踐中致力保育天然資源。為符合《中華人民共和國環境保護法》和香港的環境法律與規例，本集團定期檢視其企業社會責任及社會問責政策，以確保符合可持續發展目標。本集團秉持安全、和諧及綠色發展的原則，嚴格遵守所有有關環境保護及天然資源管治的法律及法規。當中包括遵照《中華人民共和國循環經濟促進法》及《中華人民共和國環境影響評價法》及其他相關法例的重要框架，確保營運符合最高環境管理標準。

附註：

單位轉換之計算乃基於香港聯交所發佈的《如何準備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引》中的轉換因子。

Environmental, Social and Governance Report

環境、社會及管治報告



V. ENVIRONMENTAL SUSTAINABILITY (Continued)

The Environment and Natural Resources (Continued)

Our business operations currently have minimal environmental and natural resource impacts stemming from its emissions and waste management practices. To ensure ongoing compliance with relevant laws and regulations, the Group conducts regular assessments of both existing and potential environmental risks and impacts associated with its activities. If material environmental impacts are identified, the Group is prepared to implement appropriate corrective actions to address them. Throughout the Reporting Period, no significant violations of local environmental laws or regulations that would materially affect the Group were identified.

Climate Change

As the global frequency and severity of extreme weather events continue to occur, the Group recognizes climate change as an urgent, far-reaching challenge that impacts communities, ecosystems, and business resilience worldwide. Acknowledging its role in addressing this global issue, the Group has implemented the Climate Change Policy Statement on 20 October 2022. This policy is periodically reviewed and updated to proactively identify and address significant climate-related risks (e.g., physical hazards from extreme weather or transition risks from regulatory shifts) and to seize opportunities in low-carbon innovation and sustainable practices.

In alignment with the recommendations of the TCFD, the Group structures its climate response around four core pillars to fulfill its disclosure obligations and enhance transparency: governance, strategy, risk management, as well as metrics and targets. This framework ensures a systematic approach to integrating climate considerations into decision-making, evaluating long-term implications for its operations and value chain, and measuring progress toward resilience and sustainability. By embedding TCFD principles into its policy, the Group aims to demonstrate accountability to stakeholders while fostering adaptive strategies that balance growth with environmental responsibility in a changing climate.

V. 環境可持續發展 (續)

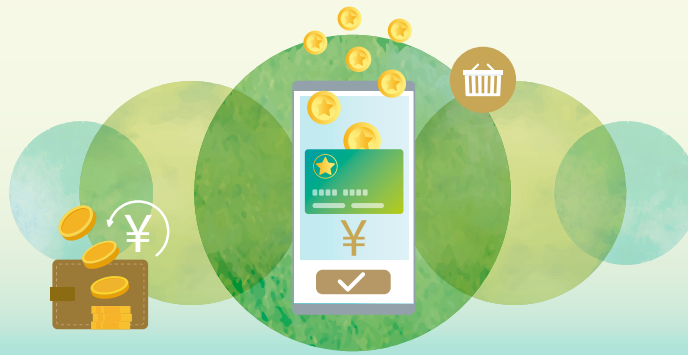
環境及天然資源 (續)

我們的業務營運目前對環境和天然資源的影響屬輕微，主要歸因於其排放及廢棄物管理實踐。為確保持續遵守相關法律及法規，本集團定期進行與其活動有關的現有及潛在環境風險與影響的評估。若識別出重大環境影響，本集團將迅速採取適當修正行動以解決問題。於報告期間，我們並未發現有任何嚴重違反當地環境法律法規並對本集團造成重大影響的事宜。

氣候變化

隨著全球極端天氣事件持續越趨頻繁和嚴重，本集團認為氣候變化為急切而廣泛的挑戰，影響全球不同社區、生態系統和業務的適應力。本集團深明自身在應對這全球問題方面的角色，並於二零二二年十月二十日實施《氣候變化政策聲明》。這項政策會作定期檢討和更新，以主動識別及應對重大氣候相關風險（例如極端天氣帶來的實體危害，或因政策改變引發的轉型風險），同時抓緊低碳創新和可持續實踐的機遇。

為符合TCFD的建議，本集團圍繞四個核心部分建構其氣候應對措施：治理、策略、風險管理，以及指標及目標，旨在履行披露責任及提升透明度。該框架確保本集團以系統化方式將氣候考慮因素納入決策過程，評估其對營運和價值鏈的長期影響，並計量適應力及可持續發展的進展。透過將TCFD原則納入其政策，本集團旨在於持份者面前展現責任，同時推動在氣候變化下平衡增長和環境責任的適應性策略。



V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Climate Change (Continued)

Core element 核心要素

The Group's response 本集團的應對

Governance

管治

Strategy

策略

Risk Management

風險管理

Matric and Targets

指標及目標

- Conducting regular meetings to discuss ESG issues.
- Periodic review of the Group's Climate Change Policy Statement.
- Incorporating ESG issues and climate-related impacts into the Group's decision-making process, especially when procuring products and services.
- Engaging with external advisors to enhance climate risk expertise.
- 定期召開會議討論環境、社會及管治事宜。
- 定期審閱本集團的氣候變化政策聲明。
- 將環境、社會及管治事宜及氣候相關影響納入本集團決策過程，尤其是在採購產品及服務時。
- 與外部顧問溝通，以增強氣候風險專業知識。
- Scenario analysis to assess the impact of climate change on long-term business models.
- Investment in Research & Development for low-carbon technologies.
- Regularly review the set climate strategies and make amendments when necessary.
- 透過情境分析評估氣候變化對長期業務模式的影響。
- 投資於低碳科技研發。
- 定期審核既定的氣候策略，並在必要時進行修訂。
- Training programs for employees to identify and report climate risks.
- Development of a climate risk register to catalog physical risks and transitional risks.
- Integration of climate resilience into office design and business continuity plans.
- 為僱員提供培訓課程，以識別及報告氣候風險。
- 建立氣候風險登記簿，用於記錄實體風險及轉型風險。
- 將氣候適應力融入辦公室設計以及業務持續計劃。
- Establish a long-term reduction target for carbon emissions.
- Publication of an ESG Report disclosing GHG emissions, activities, and other environmental performance toward TCFD-aligned goals.
- 制定碳排放的長期減排目標。
- 刊發環境、社會及管治報告以披露溫室氣體排放、活動及其他環境績效，以達成與TCFD一致的目標。

The Group acknowledges the critical impacts of climate change on its long-term sustainable development and has proactively integrated ESG-related risks into its risk management framework. This systematic approach enables the Group to identify, assess, and mitigate potential risks affecting its environmental stewardship goals and operational resilience, ensuring alignment with global sustainability standards and stakeholder expectations.

V. 環境可持續發展(續)

氣候變化(續)

本集團深知氣候變化對其長期可持續發展的重大影響，因此已積極將環境、社會及管治相關風險納入其風險管理框架。這系統性方法使本集團識別、評估及緩解可能影響其環境管理目標及營運適應力的潛在風險，並確保符合全球可持續發展標準及持份者期望。

Environmental, Social and Governance Report

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V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Climate Change (Continued)

Climate-related risks description
氣候相關風險說明

Potential financial impacts
潛在財務影響

Mitigation measures
減緩措施

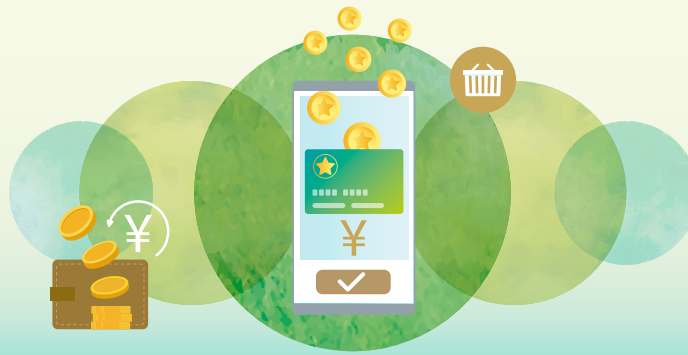
Physical risks (Acute)

實體風險(急性)

- | | | |
|--|---|--|
| <ul style="list-style-type: none"> Increasing frequency and severity of floods, typhoons, heatwaves, or storms due to climate change. Health and safety risks from extreme weather, leading to absenteeism or inability to conduct operations (e.g., office closures, transportation delays). Costal office locations exposed to rising sea levels, increasing flood risks (e.g., Hong Kong situated in low-lying areas) 水災、颱風、熱浪或風暴的頻率及嚴重程度因氣候變化增加。 極端天氣所產生的健康與安全風險，會導致員工缺勤或無法進行業務運作（例如辦公室關閉、交通延誤）。 位於沿海地區的辦公室面臨海平面上升，及水災風險增加（例如香港的低窪地區）。 | <ul style="list-style-type: none"> Repairs for damaged facilities, loss of physical assets and documents, and increased insurance premiums. Reducing productivity from operational downtime or supply chain disruptions. 維修受損設施，實體資產及文件損失，以及保險費用上升。 營運停頓或供應鏈中斷導致產能降低。 | <ul style="list-style-type: none"> Real-time monitoring of weather forecasts via meteorological services, enabling proactive facility shutdowns or remote work activation. Regular assessment of office and building facilities to ensure a safe working environment. Secure storage of physical documents with electronic copies created as backups. 通過氣象服務實時監測天氣預報，以便提前關閉設施或啟動遙距工作安排。 定期評估辦公室及建築設施，以確保安全的工作環境。 安全存儲文件正本，並創建電子副本作為備份。 |
|--|---|--|

V. 環境可持續發展(續)

氣候變化(續)



V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Climate Change (Continued)

Climate-related risks description
氣候相關風險說明

Potential financial impacts
潛在財務影響

氣候變化(續)

Mitigation measures
減緩措施

Physical risks (Chronic)

實體風險(慢性)

- Prolonged heatwaves impacting employee productivity (e.g., fatigue) and equipment performance (e.g., overheating of IT systems).
- Fluctuation in precipitation and weather patterns affecting raw materials sourcing or logistics.
- Water scarcity affecting office operations.
- 持續熱浪影響員工生產力(例如疲勞)及設備性能(例如IT系統過熱)。
- 降水量及天氣模式波動影響原材料採購或物流。
- 水資源短缺影響辦公室運作。
- Higher energy expenses for cooling systems, increased healthcare costs from heat-related illnesses, and supply chain delays lead to operational costs.
- Reducing output from labour or equipment inefficiencies or supply shortages.
- Water rationing costs or fines for exceeding local usage limits.
- 冷卻系統的能源成本上升，因高溫相關疾病引起的醫療成本增加，以及供應鏈延誤導致運營成本上升。
- 員工生產力下降、設備故障或供應短缺而導致產量下降。
- 水資源超出本地用量限制以招致配額成本或罰款。

- Implementing a variety of environmental protection measures, striving to reduce existing energy consumption of assets.
- Installing proper ventilation and cooling systems at workplaces.
- Developing strong partnerships with suppliers to foster collaboration, enabling prompt response to any issues that may arise.

- 實施各項環保措施，努力降低資產的現有能源消耗。
- 在工作場所安裝適當的通風及制冷系統。
- 與供應商建立穩健的業務夥伴關係，以促進合作，從而能夠迅速應對可能出現的任何問題。

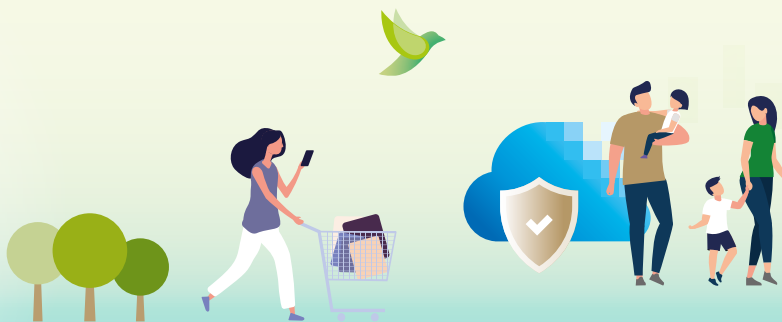
Transition risks (Policy and legal)

轉型風險(政策及法律)

- Nations are ramping up their decarbonization strategies with urgency.
- Increasing uncertainty in climate policies.
- Increasing demand for strict public disclosure requirements.
- Introduction of carbon pricing in operating markets.
- 各國正急切加快減碳策略的步伐。
- 氣候政策不確定性增加。
- 嚴厲的公眾披露規定要求增加。
- 於營運市場引入碳定價。
- Increasing expenditure for compliance.
- Increasing operational and investment risks.
- 合規開支增加。
- 營運及投資風險增加。
- Monitoring updates of relevant environmental laws and regulations for existing services, which helps avoid extra costs due to non-compliance.
- Establishing Climate Change Policy Statement and Environmental Protection measures to minimize resource usage and GHG emissions.
- 關注與現有服務相關的環境法律及法規更新，有助避免違規而產生額外成本。
- 制定氣候變化政策聲明及環境保護措施，以最大限度地減少資源使用及溫室氣體排放。

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V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Climate Change (Continued)

Climate-related risks description
氣候相關風險說明

Potential financial impacts
潛在財務影響

Mitigation measures
減緩措施

Transition risks (Market and reputation)

轉型風險(市場及聲譽)

- Growing consumer and investor demand for sustainable products and services, with a preference for companies with clear climate strategies.
- Greenwashing allegations from inconsistent ESG claims or unmet targets.
- Increasing investors' pressure for transparent data disclosure.
- 消費者及投資者對可持續產品及服務需求日增，並偏好訂有明確氣候策略的企業。
- 因不一致的環境、社會及管治聲明或未能達標以致遭遇「漂綠」指控。
- 投資者施加壓力，要求透明的數據披露。

- Reducing revenue due to the shift in consumers' preferences.
- Increasing operating costs to meet consumers' expectations of products and services.
- Higher financing costs due to ESG-related investor concerns or exclusion from sustainable investment funds.
- 消費者偏好轉變，導致收入減少。
- 為滿足消費者對產品及服務的期望，導致營運成本增加。
- 環境、社會及管治相關投資者疑慮或未能參與可持續發展投資基金，導致融資成本上升。

- Full compliance with applicable climate-related regulations by governments.
- Actively engaging with consumers and investors to understand their expectations.
- Prioritizing climate change in market decisions, effectively conveying to customers and investors the Group's commitment to addressing this global challenge.

- 完全遵守政府頒佈的適用氣候相關法規。
- 積極與消費者及投資者接觸，了解他們的期望。
- 在市場決策中優先考慮氣候變化，有效地向客戶及投資者傳達本集團應對此項全球性挑戰的決心。

Transition risks (Technology)

轉型風險(技術)

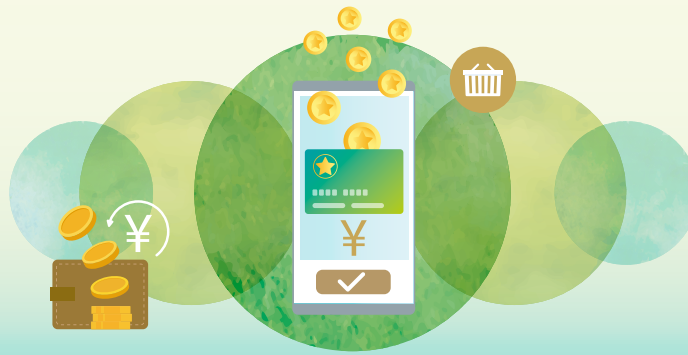
- Rapid advancements in energy-efficient solutions that competitors may leverage first.
- Legacy systems or processes are unable to adapt to new climate technologies, leading to inefficiencies or competitive disadvantages.
- 競爭者可能率先採用最新的節能解決方案之急促發展。
- 舊有系統或流程無法適應新氣候科技，導致效率下降或失去競爭優勢。

- Increasing costs to upgrade outdated infrastructure.
- Increasing spending to develop or adopt new technologies to remain competitive.
- 過時基礎設施升級令成本上升。
- 開發或採用新科技以維持競爭力，導致花費增多。

- Conducting a lifecycle assessment of existing infrastructure to prioritize replacement based on energy inefficiency, maintenance costs, and regulatory compliance.
- Examining the feasibility and benefits of applying the latest environmental technologies in the Group's Digital Point Business.
- 對現有基礎設施進行使用週期評估，根據能源效益、維修成本及監管合規優次排序替換。
- 審查在本集團數字積分業務中應用最新環保技術的可行性及效益。

V. 環境可持續發展(續)

氣候變化(續)



V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Climate Change (Continued)

Opportunities description

機遇說明

Resource efficiency

資源效率

- Implementing circular economy practices (e.g., recycling office waste, reusing single-sided paper, water reclamation for non-potable uses).
- Deploying smart metering and AI-driven analytics to optimize energy/water consumption (e.g., automated shutdown of idle equipment).
- 實施循環經濟措施(例如回收辦公廢棄物、重用單面打印紙、回收水資源作非飲用用途)。
- 使用智能計量及人工智能分析，優化能源消耗／用水量(例如自動關閉閒置設備)。

Energy source transition

能源來源轉型

- Shifting to renewable energy (e.g., green electricity procurement from certified providers).
- Using new technologies.
- Replacing fossil fuel-dependent equipment with electric alternatives.
- 轉型至可再生能源(例如從認證供應商採購綠色電力)。
- 使用新技術。
- 將依賴化石燃料的設備取代為電動替代品。

V. 環境可持續發展(續)

氣候變化(續)

Financial impacts

財務影響

- Reducing utility bills, lowering waste disposal fees, and decreasing raw material procurement costs via recycling and reuse.
- Eligibility for government grants or tax rebates for resource-efficient initiatives.
- Lower maintenance costs for optimized equipment.
- 透過回收及循環再用，降低水電費、廢棄物處理費及原材料採購成本。
- 就資源效益措施合資格獲政府補助或扣稅。
- 優化設備，降低維修成本。
- Enhancing attractiveness to ESG-focused clients/investors.
- Hedge against volatile fossil fuel prices, reducing energy expenditure.
- Reducing exposure to GHG emissions, therefore, less sensitivity to change in the cost of carbon.
- Returns on investment in low-emission technology.
- 提升對專注環境、社會及管治客戶／投資者的吸引力。
- 對沖化石燃料價格波動，減少能源支出。
- 減少溫室氣體排放，從而降低對碳成本變化的敏感度。
- 低排放技術的投資回報。

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V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Climate Change (Continued)

Opportunities description

機遇說明

Products and services

產品及服務

- Developing new products or services through research and development, as well as innovation.
- Shifting to consumer preferences.
- 透過研發及創新開發新產品或服務。
- 消費者偏好的轉變。

Resilience

適應力

- Strengthening supply chain resilience (e.g., diversified suppliers) to mitigate weather-related disruptions.
- Diversification of products and services.
- 強化供應鏈適應力(例如：分散供應商)以緩解氣候相關干擾。
- 產品及服務多元化。

The Group remains steadfast in its commitment to addressing climate change, protecting the environment, and fulfilling its social responsibilities. We strive to maintain our reputation as a climate-conscious, resource-efficient corporate citizen dedicated to long-term sustainability. By integrating climate action into our core strategies, we aim to mitigate environmental impacts, drive sustainable practices, and contribute to a low-carbon future.

V. 環境可持續發展(續)

氣候變化(續)

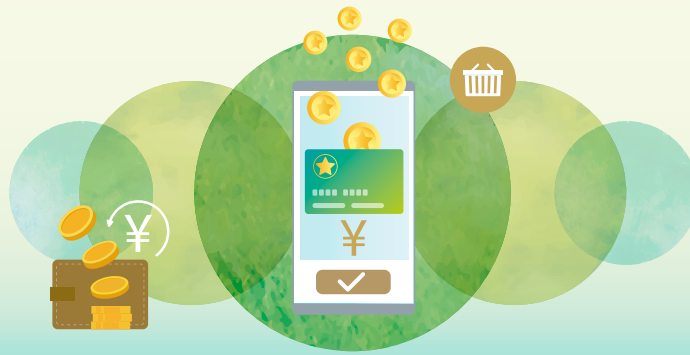
Financial impacts

財務影響

- Better competitive position to reflect shifting in consumer preference, resulting in increased revenues.
- Accessing new markets.
- 競爭地位提升以反映消費者偏好的變化，從而增加收入。
- 進入新市場。

- Minimizing losses from business interruptions.
- Increasing revenue through new products and services related to ensuring resiliency.
- 盡量減少業務中斷的損失。
- 透過與確保適應力相關的新產品及服務以增加收入。

本集團堅守應對氣候變化、保護環境及履行社會責任的承諾，致力維持作為具氣候意識、資源效益高的企業公民的良好聲譽，專注於長期可持續發展。透過將氣候行動融入核心策略，我們旨在緩減環境影響、推動可持續實踐並為低碳未來作出貢獻。



VI. SOCIAL SUSTAINABILITY

Employment and Labour Practices

Employment

The Group places great value on its employees, understanding that their hard work and contributions are fundamental to the Group's development. The Group is determined to provide an exemplary working environment to promote employee growth and inspire their full potential. Additionally, the Group is committed to ensuring a safe workplace and nurturing professionals proficient in both technology and management. With unwavering dedication, the Group offers its employees suitable career development opportunities, enabling them to enhance their professional skills and progress in their careers.

As of 31 December 2024, the total number of employees in the Group was 60 (31 December 2023: 61).

Legal compliance

The Group designs its human resources policies to strictly comply with all relevant laws and regulations in Hong Kong and the PRC, including but not limited to:

- Labour Law of the PRC;
- Labour Contract Law of the PRC;
- Employment Ordinance (Cap. 57 of the Laws of Hong Kong); and
- Employee's Compensation Ordinance (Cap. 282 of the Laws of Hong Kong).

In addition, these policies are in full alignment with regulations governing employee benefits, which means ensuring compliance with local government-mandated social security schemes in the PRC and Hong Kong. The Group adheres to social insurance laws and regulations, guaranteeing employees' rights to social security benefits such as pension, medical insurance, unemployment insurance, work-related injury, and maternity insurance.

VI. 社會可持續發展

僱傭及勞工常規

僱傭

本集團高度重視僱員，深知僱員的努力與貢獻是本集團發展的基石。本集團致力於提供卓越的工作環境，促進僱員成長並激發其潛能。此外，本集團致力於確保工作場所安全，並培育同時精通科技及管理的專業人才，以堅定的承諾為僱員提供適合的事業發展機會，幫助彼等提升專業技能，推動事業發展。

於二零二四年十二月三十一日，本集團員工總人數為60人(二零二三年十二月三十一日：61人)。

遵守法律

本集團的人力資源政策嚴格遵守香港及中國所有相關法律及法規，包括但不限於：

- 《中華人民共和國勞動法》;
- 《中華人民共和國勞動合同法》;
- 《僱傭條例》(香港法例第57章); 及
- 《僱員補償條例》(香港法例第282章)。

此外，該等政策完全符合僱員福利管治相關的法規，確保遵守中國及香港政府強制規定的社會保障計劃。本集團致力遵守社會保險法律及法規，保障員工享有社會保障福利，例如養老金、醫療保險、失業保險、工傷保險及生育保險。

Environmental, Social and Governance Report

環境、社會及管治報告



VI. SOCIAL SUSTAINABILITY (Continued)

Employment and Labour Practices (Continued)

Legal compliance (Continued)

Our Human Resources Department regularly reviews and updates relevant group policies in line with the latest legal requirements to ensure continuous compliance. In case of any suspected violations or conflicts, the Group takes immediate and appropriate action to resolve the situation.

Recruitment and promotion

The Group aims to retain top-tier talent by offering equitable and competitive compensation. This is determined by employees' prior performance, qualifications, job experiences, and career aspirations, while also considering local benchmarks.

When attracting new talent, the Group employs a multi-pronged approach. Online job advertisements are a primary tool. The Group creates engaging and detailed job postings on popular job portals and social media platforms. These advertisements are designed to showcase not only the job requirements but also the company's culture, values, and the growth opportunities it offers. In addition, the Group engages headhunting agencies. These agencies have an extensive network and specialized knowledge in identifying and approaching high-caliber candidates who may not be actively looking for new opportunities but could be a perfect fit for the Group.

Throughout the recruitment process, fairness and rationality are at the core. The Group has established procedures that ensure all candidates are treated equally. From the initial screening of applications to the final selection, each step is designed to evaluate candidates based on their merits, skills, and potential. This creates a fair field where no candidate has an unfair advantage, fostering a positive reputation for the Group in the job market.

Performance evaluation is part of periodic plans. Managers make promotion recommendations based on employees' performance. When setting remuneration, the Group considers employees' aptitude, past performance, and industry standards. Regular compensation reviews are done to motivate the workforce and recognize their contributions.

VI. 社會可持續發展 (續)

僱傭及勞工常規 (續)

遵守法律 (續)

人力資源部門會定期檢討並更新相關集團政策，以確保符合最新法例要求及確保持續合規。倘出現任何懷疑違規行為或衝突事件，本集團會立即採取適當行動解決問題。

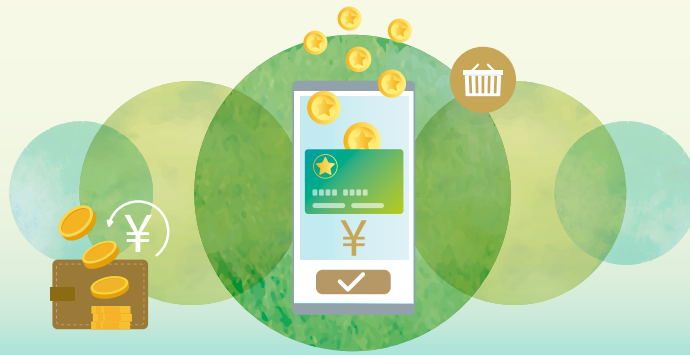
招聘及晉升

本集團致力於挽留優秀人才，並提供公平、具競爭力的薪酬。薪酬乃根據員工的過往表現、資歷、工作經驗及事業抱負，同時參考本地基準指標而釐定。

在吸引新人才方面，本集團採取多管齊下的策略，主要工具為網上招聘廣告。本集團會在熱門求職平台及社交媒體平台上發布富有吸引力且詳盡的招聘廣告，不僅展示職位要求，亦詳列公司文化、價值觀及本公司所提供發展機遇。此外，本集團亦委聘獵頭公司合作，利用其廣泛的網絡及專業知識尋找高素質的候選人，尤其是那些可能並未積極尋找新機會，但與本集團需求完全匹配的候選人。

公平、合理是為招聘過程中的核心原則。本集團已制定程序，確保所有候選人獲得公平對待。從初步篩選申請到最終甄選，每個環節均以候選人的能力、技能及潛力為評估基礎，為候選人創造免於不平等競爭優勢的公平環境，並提升本集團在求職市場的良好聲譽。

績效評估乃定期計劃的一部分。管理人員負責根據員工的表現作出晉升建議。釐定薪酬時，本集團會考慮員工的能力、過往表現及行業標準。本集團作定期薪酬檢討，以激勵僱員及認可彼等的貢獻。



VI. SOCIAL SUSTAINABILITY (Continued)

Employment and Labour Practices (Continued)

Recruitment and promotion (Continued)

Simultaneously, the Group is dedicated to guaranteeing that all actions related to the appointment, promotion, or termination of employment contracts are executed based on rational and legal justifications, and in strict compliance with the internal policies detailed in the staff handbook. The Group firmly upholds a zero-tolerance stance against any unjust or unreasonable dismissals.

Working hours and leave

The Group formulates working hours and leave policies for its employees to ensure full compliance with local employment regulations. In addition to the standard paid annual leave and public holidays as required by the government, employees are entitled to additional forms of paid leave, including marriage, maternity, sick, and birthday leaves.

Equal opportunity and anti-discrimination

As an employer firmly dedicated to the principles of equal opportunity, our Group stands resolute in its unwavering commitment to fostering a workplace environment that is fair and brimming with respect and diversity.

In practical terms, when it comes to opportunities for training and career advancement, as well as the formulation and implementation of policies pertaining to employee dismissals and retirement, our Group ensures that these decisions are made solely based on an individual's job performance. We deliberately exclude any influence from factors such as an employee's age, gender, marital status, pregnancy status, family situation, physical or mental disability, race, skin colour, lineage, national or ethnic background, nationality, religious beliefs, or any other elements that have no bearing on their ability to perform their job duties effectively.

VI. 社會可持續發展(續)

僱傭及勞工常規(續)

招聘及晉升(續)

與此同時，本集團致力於確保所有與委聘、晉升或終止僱傭合約相關的行為均基於合理及合法的理由進行，並嚴格遵守員工手冊中列明的內部政策。本集團對任何不公平或不合理的解僱秉持堅定的零容忍態度。

工作時數及假期

本集團為僱員制定工作時數及假期政策，確保全面遵守本地僱傭法規。除政府規定的標準有薪年假及公眾假期外，員工亦享有其他形式的有薪假期，包括婚假、產假、病假及生日假。

平等機會及反歧視

作為堅守平等機會原則的僱主，本集團始終堅守營造公平、互相尊重及多元化的工作環境承諾。

在實際層面而言，無論是培訓及事業發展機會，還是與員工解僱或退休相關的政策制定及執行，本集團均確保該等決策僅基於個人工作表現而作出。我們刻意排除任何與有效進行工作的能力無關的因素影響，例如僱員的年齡、性別、婚姻狀況、懷孕情況、家庭情況、身體或心理殘障、種族、膚色、血統、國家或民族背景、國籍、宗教信仰或任何其他因素。

Environmental, Social and Governance Report

環境、社會及管治報告



VI. SOCIAL SUSTAINABILITY (Continued)

Employment and Labour Practices (Continued)

Equal opportunity and anti-discrimination (Continued)

We take a firm zero-tolerance stance against any form of workplace discrimination, whether it be in the form of overt acts of discrimination, harassment, or the act of vilifying individuals. The equal opportunity policy of our Group adheres rigorously to the laws and regulations of both Hong Kong and the PRC, including but not limited to:

- Disability Discrimination Ordinance (Cap. 487 of the Laws of Hong Kong);
- Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong);
- Employment Ordinance (Cap. 57 of the Laws of Hong Kong);
- Law of the PRC on the Protection of Disabled Persons;
- Law of the PRC on the Protection of Women's Rights and Interests; and
- Labour Law of the PRC.

To ensure the effective enforcement of our equal opportunity policy, we actively encourage all employees to come forward and report any incidents that may involve discrimination to our Group's Human Resources Department. We understand that creating a safe and inclusive environment requires the active participation of everyone in the organization. Once a report is received, the Group takes full responsibility for conducting a thorough evaluation of the situation. This includes gathering all relevant information, addressing the issue promptly and fairly, meticulously documenting every step of the process, and implementing the necessary disciplinary measures strictly following national and local laws and regulations. Our goal is not only to resolve individual cases but also to prevent similar incidents from occurring in the future.

VI. 社會可持續發展 (續)

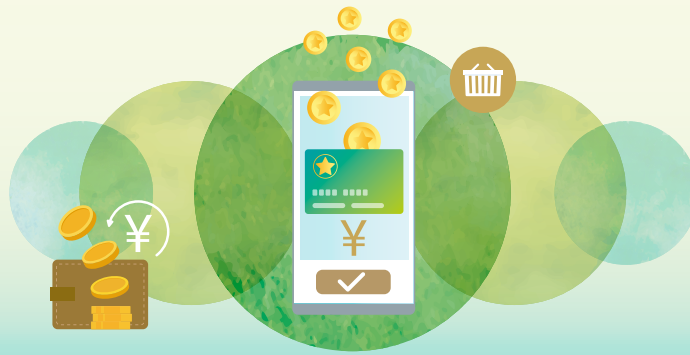
僱傭及勞工常規 (續)

平等機會及反歧視 (續)

本集團對任何形式的職場歧視採取堅定的零容忍態度，包括明顯的歧視行為、騷擾或詆毀個人的行為。本集團的平等機會政策嚴守香港及中國法律及法規，包括但不限於：

- 《殘疾歧視條例》(香港法例第487章)；
- 《性別歧視條例》(香港法例第480章)；
- 《僱傭條例》(香港法例第57章)；
- 《中華人民共和國殘疾人保障法》；
- 《中華人民共和國婦女權益保障法》；及
- 《中華人民共和國勞動法》。

為確保平等機會政策的有效執行，我們積極鼓勵所有僱員向本集團人力資源部門報告任何可能涉及歧視的事件。我們深明，安全、共融的環境有賴組織上下所有人一同積極參與。一旦接獲報告，本集團將負全面責任，對有關情況進行周詳評估，當中包括收集所有相關資料、迅速且公平地處理問題、仔細記錄每個流程步驟，以及嚴格依照國家及地方法律法及規執行必要的紀律處分措施。我們的目標不僅在於解決個別案件，還在於防止類似事件在未來再次發生。



VI. SOCIAL SUSTAINABILITY (Continued)

Employment and Labour Practices (Continued)

Other benefits and welfare

The Group attaches great importance to internal communication, particularly in establishing efficient two-way communication channels between the general workforce and managerial staff. Employees are urged to communicate promptly and smoothly with their colleagues and superiors through multiple platforms such as email, routine meetings, and social networking tools. This interactive communication setup is crucial as it provides valuable input for the Group's decision-making procedures. By maintaining an open and barrier-free relationship between employers and employees, the Group endeavors to create a productive and pleasant working atmosphere.

The Group places a high value on nurturing team spirit and showing concern for its employees. To mark traditional festivals, the Group arranges luncheon get-togethers, which helps to build a strong sense of unity and friendship among the staff.

During the reporting period, the Group was only involved in one legal case related to employee resignation, which was properly resolved in accordance with relevant laws. Regarding other aspects such as remuneration, recruitment and promotion, working hours, rest periods, vacations, equal opportunities, diversity, anti-discrimination, and other benefits and treatments, the Group was unaware of any material legal violations that have significantly impacted the Group.

Health and Safety

The Group has implemented comprehensive work safety and health policies to guarantee the best possible working conditions and foster a secure and healthy work environment for its workforce. These policies strictly comply with the relevant laws and regulations established by the HKSAR Government and the State Council of the PRC. Among the specific legislations adhered to but not limited to are the Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong), which is crucial for maintaining workplace safety standards; the Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong), designed to ensure proper compensation for employees in case of work-related incidents; the Occupational Disease Prevention Law of the PRC, focused on preventing occupational diseases; and the Regulation on Work-related Injury Insurance of the PRC, which provides insurance coverage for work-related injuries.

VI. 社會可持續發展(續)

僱傭及勞工常規(續)

其他待遇及福利

本集團高度重視內部溝通，尤其是在一般員工與管理人員之間建構有效的雙向溝通渠道。我們鼓勵員工通過電子郵件、定期會議及社交網絡工具等多種平台，與同事及上司及時且順暢進行溝通。此互動式溝通體系至關重要，乃由於它為本集團的決策過程提供了寶貴的意見。透過維持僱主與員工之間的開放及無障礙的關係，本集團致力於營造高效及愉快的工作氛圍。

本集團高度重視培養團隊精神及展示對員工的關懷。於傳統佳節，本集團為僱員安排午膳聚餐，培養僱員之間的團結精神及友誼。

於報告期間，本集團僅牽涉一宗與僱員辭職相關的訴訟案件，其已根據相關法律妥為解決。在薪酬、招聘與晉升、工作時間、休息時間、假期、平等機會、多元化、反歧視及其他福利和待遇等方面，本集團並未察覺有任何對本集團造成重大影響的重大法律違規行為。

健康與安全

本集團已實施全面的工作安全及健康政策，以確保提供最佳的工作條件，並為員工營造安全及健康的工作環境。該等政策嚴格遵守香港特別行政區政府及中國國務院頒布的相關法律及法規，當中具體的法例包括但不限於《職業安全及健康條例》(香港法例第509章)，對維持工作場所安全標準至關重要；《僱員補償條例》(香港法例第282章)，旨在確保僱員在發生工作相關事故時能獲得適當的補償；《中華人民共和國職業病防治法》，專注於預防職業病；以及《中華人民共和國工傷保險條例》，為工傷提供保險保障。

Environmental, Social and Governance Report

環境、社會及管治報告



VI. SOCIAL SUSTAINABILITY (Continued)

Health and Safety (Continued)

The Group has established internal policies and procedures that require employees to comply with occupational health and safety measures. The Administration Department regularly conducts inspections to evaluate the effectiveness of these safety initiatives. During the Reporting Period, the Group furnished employees with extensive occupational safety training, covering aspects such as accident management, occupational health, and safety regulations.

To uphold a safe and healthy working environment, the Group strictly bans smoking and drinking in specified work areas. Additionally, routine cleaning of air-conditioning systems and disinfection of carpets are carried out. Furthermore, the Group has installed air purifiers in office spaces to improve the overall air quality within the workplace. This comprehensive approach aims to safeguard the well-being of employees and ensure that the workplace meets high standards of health and safety.

During the Reporting Period, no work-related fatalities or lost days due to work injury occurred during the Group's related activities. The Group was not in violation of any of the relevant laws and regulations in relation to providing a safe working environment and protecting the employees from occupational hazards that have a significant impact on the Group.

Development and Training

The Group provides comprehensive training and development programs for its staff, designed to strengthen their professional skills and knowledge. These initiatives aim to enhance the Group's operational effectiveness through its internal training platform, aligning individual growth with organizational goals. The Group also prioritizes personal development, recognizing its role in fostering employee advancement and long-term success.

Newly hired employees undergo thorough induction training to understand the Group's corporate culture, business operations, workplace health and safety policies, management system, and strategic objectives. This ensures seamless integration and clarity of expectations. For existing staff, the Group prepares training materials annually and provides internal training, including expert-led sessions via an online platform, to support ongoing skill enhancement and knowledge sharing.

VI. 社會可持續發展 (續)

健康與安全 (續)

本集團已制定內部政策及程序，要求僱員遵照職業健康及安全措施。行政部門定期進行檢查，以評估該等安全措施的成效。於報告期間，本集團向員工提供了全面的職業安全培訓，涵蓋意外管理、職業健康及安全法規等方面。

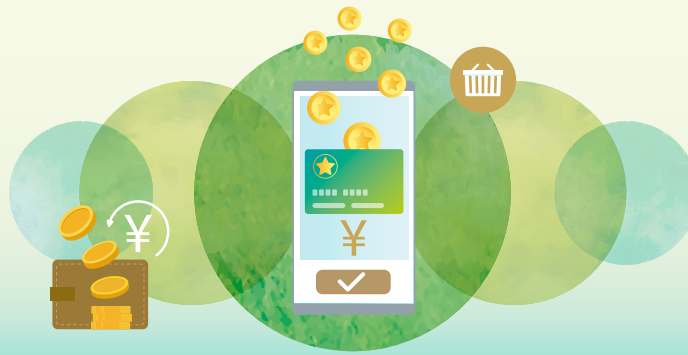
為維護安全健康的工作環境，本集團嚴格禁止在指定工作範圍內吸煙和飲酒，並定期進行空調系統清潔及地毯消毒工作。此外，本集團已於辦公室場所安裝空氣清新機，以改善工作場所內的整體空氣質素。這個全面方法旨在維護員工的福祉，並確保工作場所達至健康及安全的高標準。

於報告期間，本集團的相關活動並未發生與工作有關的死亡事故和工傷損失工作日數。本集團在提供安全工作環境和保護員工免受職業危害方面，並無違反任何對本集團有重大影響的相關法律及法規。

發展及培訓

本集團為員工提供全面的培訓及發展課程，以加強彼等的專業技能及知識。該等措施旨在透過內部培訓平台，令個人發展與組織目標一致，從而提升本集團的營運效率。本集團亦視個人發展為優先，並確認其在促進僱員發展與長遠成功方面的重要性。

新入職員工會接受詳細的入職培訓，以了解本集團的企業文化、業務營運、工作場所健康與安全政策、管理系統及策略目標。此舉確保新員工能順利融入本公司及清晰理解工作期望。本集團亦每年為現有員工準備培訓材料及提供內部培訓，包括透過在線平台進行由專家主導的培訓課程，以支援持續提升技能及共享知識。



VI. SOCIAL SUSTAINABILITY (Continued)

Development and Training (Continued)

To further cultivate talent, the Group actively encourages high-performing employees to participate in external training opportunities, enabling them to build competitiveness and expand their skill sets through continuous learning. The Group collaborates with external training providers and industry specialists to deliver customized, role-specific programs tailored to meet both individual career needs and the Group's sustained success.

Labour Standards

The Group strictly complies with the stipulations outlined in the Employment Ordinance (Cap. 57 of the Laws of Hong Kong), the Labour Law of the PRC, the Labour Contract Law of the PRC, the Law of the PRC on Protection of Minors, and all other relevant labour regulations in Hong Kong and the PRC. The Group regularly reviews its recruitment procedures to ensure compliance with human rights and standards, which aims to eradicate any potential instances of forced or child labour within the Group.

To combat illegal employment practices, Human Resources Department has implemented a rigorous verification process. As part of this process, all job applicants are required to submit valid and government-issued identification documents, such as passports and identity cards, before any employment offer is confirmed. This step is essential to verify the age, legal status, and eligibility of applicants to work in accordance with the laws of Hong Kong and the PRC.

Beyond age and eligibility checks, the Group places significant importance on the accuracy and authenticity of all personal information provided during the recruitment process. Applicants are explicitly informed of the requirement to provide truthful details regarding their qualifications, work history, and legal status. If any false, misleading, or fraudulent information is discovered, the Group reserves the right to terminate the employment immediately.

Throughout the Reporting Period, the Group remained fully compliant with all applicable laws and regulations pertaining to the prevention of child labour and forced labour, which significantly impact the operations of the Group.

VI. 社會可持續發展(續)

發展及培訓(續)

為進一步培育人才，本集團積極鼓勵表現卓越的員工參加外部培訓機會，幫助他們通過持續學習建立競爭力及擴展技能。本集團與外部培訓提供機構及行業專家合作，提供量身定制的崗位專屬培訓計劃，以滿足個人職業需求及本集團的可持續成功。

勞工準則

本集團嚴格遵守《僱傭條例》(香港法例第57章)、《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《中華人民共和國未成年人保護法》以及香港及中國所有其他相關勞工法規所列明的規定。為保障人權及遵守相關標準，本集團定期檢討招聘流程，旨在杜絕本集團內任何潛在強制勞工及童工。

為打擊非法僱傭行為，人力資源部門實施嚴格驗證程序。作為招聘流程的一部分，所有求職者必須在正式確認獲聘前，提交有效的政府頒發身份證明文件，例如護照或身份證。此步驟對核實求職者的年齡、法律身份及根據香港及中國的相關法律工作資格實屬必要。

除了年齡及資格核查外，本集團亦高度重視招聘過程中所提供的所有個人資料的準確性及真實性。求職者會被明確告知需如實提供有關其學歷、工作經歷及法律身份的詳細資料的要求。倘發現任何虛假、不實或欺詐性資料，本集團保留立即終止僱用的權利。

於報告期間內，本集團在防止童工及強制勞工方面，依然全面遵守所有對本集團營運有重大影響的適用法律及法規。

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VI. SOCIAL SUSTAINABILITY (Continued)

Operating Practices

Supply Chain Management

Supply chain management is important to accelerating the Group's operational efficiency, while the development of a sustainable supply chain remains a critical strategy to minimize the environmental and societal impacts of its activities. The Group uses a rigorous framework to evaluate its supply chain, meticulously monitoring the quality of goods and services provided by suppliers and ensuring strict compliance with all relevant legal and regulatory requirements.

The Group conducts comprehensive supplier assessments encompassing various environmental stewardship dimensions, including waste management, carbon emissions, and pollution control practices. These evaluations are designed to identify potential risks and opportunities for improvement. Following these assessments, targeted measures are implemented to address any operational practices that may contribute to environmental harm, ensuring that the supply chain aligns with the Group's sustainability objectives. By integrating environmental and social considerations into its supply chain management, the Group seeks to foster long-term resilience, uphold ethical business standards, and contribute to broader societal well-being.

During the Reporting Period, we engaged a total of 2,044 (FY 2023: 1,902) suppliers, all of whom were from Mainland China. These included e-commerce merchants specializing in affordable luxury items, personal care products, cosmetics, and health care products. Each operating subsidiary within the Group is responsible for diligently monitoring supplier quality and their respective supply chain practices to ensure alignment with the Group's standards and operational requirements.

The Group strictly prohibits the use of counterfeit or pirated products at all stages of its supply chain, in full compliance with its established policies. To guarantee product authenticity, suppliers are mandated to provide valid brand authorisation and distribution licenses as a core requirement of their partnership.

Supplier selection is executed in a manner that upholds legality, fairness, and transparency, with oversight from our Legal and Compliance Department to ensure adherence to regulatory standards and ethical business practices. This rigorous process includes thorough due diligence to assess suppliers' compliance with quality, authenticity, and operational integrity.

VI. 社會可持續發展 (續)

營運慣例

供應鏈管理

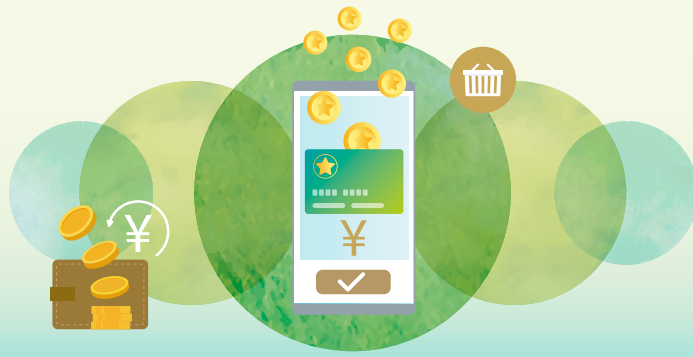
供應鏈管理對加快本集團的營運效率至關重要，而建立可持續的供應鏈仍然是減少本集團活動對環境和社會影響的關鍵策略。本集團採用嚴格的框架來評估其供應鏈，嚴密監控供應商所提供的貨品及服務的質素，並確保嚴格遵守所有相關法律及監管要求。

本集團進行全面供應商評估，涵蓋多個環境管理範疇，包括廢棄物處理、碳排放及污染控制實踐。該等評估旨在識別潛在風險及改進機會。進行該等評估後，本集團會實施針對性措施，解決任何或會引致環境破壞的營運實踐，確保供應鏈與本集團的可持續發展目標保持一致。透過將環境及社會考慮因素融入供應鏈管理，本集團致力於培養長期適應力、維護道德商業標準，並為更廣泛的社會福祉作出貢獻。

於報告期間，我們委聘合共2,044名（二零二三財年：1,902名）供應商，均來自中國內地，其中包括提供輕奢品、個人護理產品、化妝品及保健品的電子商務商家。本集團內各營運附屬公司負責嚴格監察供應商的品質及其各自的供應鏈慣例，確保符合本集團的標準和營運要求。

本集團嚴禁在供應鏈各階段中使用假冒和盜版產品，並全面遵守已制定的政策。為了保證產品均屬正版，本集團強制要求供應商提供有效的品牌授權和分銷許可證，作為合作的核心要求。

甄選供應商的過程堅持合法、公平和透明，由法律及合規部門負責監督，以確保符合相關監管標準及道德商業實踐。這項嚴格程序包括詳細的盡職調查，用以評估供應商在品質、真偽及營運誠信方面的合規性。



VI. SOCIAL SUSTAINABILITY (Continued)

Operating Practices (Continued)

Supply Chain Management (Continued)

Business Development Department is tasked with creating and maintaining detailed assessment records for all suppliers, documenting criteria such as performance, compliance, and risk profiles. Additionally, approved suppliers undergo comprehensive periodic evaluations to strengthen the Group's risk management framework. These evaluations are designed to identify potential vulnerabilities, validate ongoing compliance with authenticity and quality standards, and ensure the supply chain remains robust, reliable, and aligned with the Group's commitment to ethical and responsible business conduct.

Suppliers are also obligated to operate with integrity, upholding core ethical principles such as the absolute prohibition of child labour, forced labour, and unethical business practices, while adhering to stringent quality control protocols and fulfilling their environmental and social responsibilities.

As part of its sustainability-driven approach, the Group conducts comprehensive supplier interviews focused on environmental stewardship, addressing topics such as pollution prevention, waste management, and carbon reduction strategies. Suppliers are evaluated against two key criteria:

- The integration of sustainable practices into their operations (e.g., energy efficiency, recycled materials use, and ethical sourcing); and
- The possession of environmental certifications or qualifications relevant to their products or services (e.g., ISO 14001).

Regarding customer-centric supply chain management, Sales Department actively collects consumer feedback and market trend data, which are systematically shared with Business Development Department to inform purchasing strategies and planning. The Group proactively monitors evolving consumer preferences and conducts periodic on-site reviews of suppliers' production facilities, warehouse environments, and quality control processes to ensure the safety, reliability, and compliance of the supply chain. For products that receive repeated customer complaints or fail to meet quality expectations, the Group implements a strict remediation process, including temporary suspension of procurement, corrective action plans, or permanent removal from our platform to safeguard brand integrity and customer trust.

VI. 社會可持續發展(續)

營運慣例(續)

供應鏈管理(續)

業務發展部門負責製作和保存全體供應商的詳細評估紀錄，記錄表現、合規性及風險分析等範疇。此外，獲認可的供應商需接受全面的定期評估，以加強本集團的風險管理框架。該等評估旨在識別潛在漏洞，驗證供應商是否持續符合真偽及質量標準，並確保供應鏈保持穩健可靠，與本集團對道德及負責任營商行為的承諾一致。

供應商亦須以誠信為營運之本，遵守核心道德原則，例如絕對禁止童工、強制勞工及不道德的商業行為，同時遵循嚴格的質量控制規範，並履行其環境及社會責任。

作為可持續發展方針的一部分，本集團會與供應商進行全面會談，重點關注環境管理，應對防治污染、廢棄物管理及減少碳排放等議題。供應商按以下兩項關鍵標準作評估：

- 其營運過程是否已納入可持續發展實踐(例如能源效益、使用回收材料及道德採購)；及
- 其是否擁有與產品或服務有關的環境認證或資格(例如ISO 14001)。

在以客戶為中心的供應鏈管理方面，銷售部門積極收集消費者意見及市場趨勢數據，並系統化地分享予業務發展部門，用以制定採購策略及規劃。本集團積極監察消費者偏好的變化，並定期現場審閱供應商的生產設施、倉庫環境及質量控制流程，以確保供應鏈的安全性、可靠性及合規性。對於收到多次客戶投訴或未能符合質量期望的產品，本集團會實施嚴格的補救程序，包括暫停採購、制定修改計劃或於平台永久移除該產品，以維護品牌形象及客戶信任。

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VI. SOCIAL SUSTAINABILITY (Continued)

Product Responsibility

Legal compliance

During the Reporting Period, the Group was not aware of any material violation of the relevant laws and regulations having significant impacts on the Group in relation to product safety and health, advertising and labelling, which include the Law of the PRC on Product Quality, the Food Safety Law of the PRC, the Administrative Measures for Online Trading, the Anti-Unfair Competition Law of the PRC, the Law of the PRC on the Protection of Consumer Rights and Interests, and the Contract Law of the PRC.

To address quality risks associated with bulk products, the Group takes full responsibility for removing potentially problematic items from store shelves, returning them to suppliers, and providing customers with unconditional refunds during product recalls.

The Group prioritizes transparency by ensuring clear and open communication about product recall procedures, replacement options, and refund processes. Additionally, it believes that its proactive measures for product quality control, including rigorous testing, supplier audits, and compliance monitoring, are sufficient to prevent quality issues arising from bulk purchases.

During the Reporting Period, the Group was not subject to any material violations of relevant laws or regulations that had a significant impact on its product recall practices or consumer protection efforts.

Complaints

The Group has established a multi-channel system for gathering customer feedback, including Customer Service Department, a dedicated service hotline, and a mobile application. Upon receiving complaints related to products or services, the customer service team typically responds promptly to address concerns, ensuring timely resolution and customers' satisfaction. These measures are designed to continuously enhance the quality of offerings and reinforce the Group's market competitiveness.

VI. 社會可持續發展 (續)

產品責任

遵守法律

於報告期間，本集團概不知悉任何嚴重違反並對本集團造成重大影響的有關產品安全與健康、廣告和商標的相關法律法規情況，包括《中華人民共和國產品質量法》、《中華人民共和國食品安全法》、《網絡交易管理辦法》、《中華人民共和國反不正當競爭法》、《中華人民共和國消費者權益保護法》及《中華人民共和國合同法》。

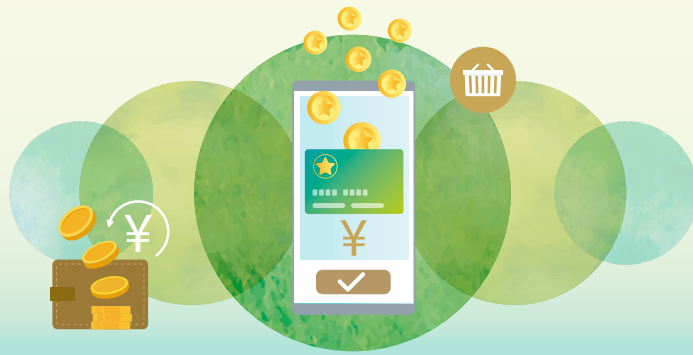
為了緩解批量產品相關的質量風險，本集團負全面責任，將可能有問題的產品從貨架移除，退還予供應商，並在產品召回期間向顧客提供無條件退款。

本集團視透明度為優先考慮，確保就產品召回程序、更換選項及退款流程進行清晰、公開的溝通。此外，本集團相信其主動採取的產品質量控制措施，包括嚴格測試、供應商審查及合規監控，足以防止因批量採購引起的質量問題。

於報告期間，本集團並無任何嚴重違反相關法律或法規的情況，致使對其產品召回實踐或消費者保障工作構成重大影響。

投訴

本集團建立了多渠道系統以收集客戶意見，包括客戶服務部門、專門服務熱線及流動應用程式。於收到有關對產品或服務的投訴後，客戶服務團隊一般會迅速回應，以解決相關問題，確保及時處理並令顧客滿意。該等措施持續提升所提供的產品及服務的質量，從而加強本集團的市場競爭力。



VI. SOCIAL SUSTAINABILITY (Continued)

Product Responsibility (Continued)

Complaints (Continued)

During the Reporting Period, the Group recorded 7,771 complaints (FY 2023: 7,178), while maintaining a high customer satisfaction rate of 96% (FY 2023: 95%). This demonstrates the effectiveness of its responsive customer service framework in managing feedback and upholding standards. The Group remains committed to leveraging data-driven insights to refine its products, services, and operational processes, ensuring alignment with evolving customer expectations.

Advertising

Administration Department undertakes diligent oversight of all marketing materials, product labeling, and promotional content to ensure compliance with legal standards and internal guidelines, proactively preventing the dissemination of inappropriate or exaggerated messaging. In the event of any identified non-compliance with these policies, the Group promptly implements corrective measures to address issues and reinforce adherence to regulatory requirements.

Additionally, the Group maintains a proactive approach to regulatory compliance by regularly reviewing and updating its practices in line with the latest amendments to government regulations, ensuring ongoing alignment with evolving legal obligations.

During the Reporting Period, the Group did not identify any material breaches of relevant laws and regulations, including the Advertising Law of the PRC, which significantly impacted its local operations. The Group stringently prohibits all forms of misrepresentation, exaggeration, or misleading claims in its advertising and marketing activities.

Customer Privacy

The Group places the utmost importance on safeguarding customer privacy and upholding the confidentiality of personal data, recognizing it as a fundamental component of trust and ethical business conduct. In strict compliance with global and local regulations, including the Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong) and the Cybersecurity Law of the PRC, the Group has established a robust framework to protect customer information throughout its collection, storage, and usage.

VI. 社會可持續發展(續)

產品責任(續)

投訴(續)

於報告期間，本集團錄得7,771宗投訴(二零二三財年：7,178宗)，同時維持96%(二零二三財年：95%)的高客戶滿意比率，證明了本集團的客戶服務框架在管理意見及堅持標準方面的成效。本集團致力於利用數據導向的觀點來改進產品、服務及營運流程，確保能夠符合不斷變化的客戶期望。

廣告

行政部門負責嚴格監督所有營銷材料、產品標籤及宣傳內容，以確保符合法例標準及內部指引，並主動防止不恰當或誇大的訊息傳播。倘識別出任何違反該等政策的情況，本集團會迅速採取糾正措施，以解決問題並加強遵守監管要求。

此外，本集團透過定期檢視及更新業務實踐，主動遵守政府法規的最新修訂，確保持續符合不斷變化的法律要求。

於報告期間，本集團並未發現任何重大違反相關法律及法規的情況，包括《中華人民共和國廣告法》，其對當地業務構成重大影響。本集團嚴格禁止在廣告及營銷活動中進行任何形式的虛假陳述、誇大或誤導性聲明。

客戶私隱

本集團高度重視保障客戶隱私及維護個人資料的保密性，並視其為建立信任及道德商業行為的基礎元素。為嚴格遵守全球及本地法規，包括《個人資料(私隱)條例》(香港法例第486章)及《中華人民共和國網絡安全法》，本集團已制定完善框架，以於收集、存儲及使用各階段保障客戶資料。

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VI. SOCIAL SUSTAINABILITY (Continued)

Product Responsibility (Continued)

Customer Privacy (Continued)

Customer data is only collected for legitimate business purposes, with explicit consent obtained from individuals and transparency maintained regarding how such data will be used. Access to personal information is restricted to authorized personnel with a legitimate need to handle it, and all employees are trained to adhere to strict data privacy policies and confidentiality obligations.

During the Reporting Period, the Group remained fully compliant with all applicable privacy laws and did not experience any material incidents of unauthorized data disclosure or privacy breaches.

Intellectual Property Right

The Group is committed to upholding intellectual property ("IP") rights and strictly prohibits the use of unauthorized or unlicensed software and other IP-protected materials across all operations. To safeguard intellectual property, the Group adheres to and ensures strict compliance with relevant legal frameworks, including but not limited to:

- Copyright Ordinance (Cap.528 of the Laws of Hong Kong);
- Trade Marks Ordinance (Cap.559 of the Laws of Hong Kong);
- Trademark Law of the PRC;
- Copyright Law of the PRC; and
- Patent Law of the PRC.

During the Reporting Period, the Group remained fully compliant with all applicable intellectual property laws and regulations. No material incidents of intellectual property infringement, such as unauthorized use of copyrighted works, trademark misuse, or patent violations, were identified or reported within our operations.

VI. 社會可持續發展 (續)

產品責任 (續)

客戶私隱 (續)

客戶數據僅用於合法的業務目的，並在收集時獲得個人明確同意，同時保持對數據使用方式的透明度。個人資料的存取權限僅限於有需要處理的獲授權人員，所有員工均接受培訓以遵守嚴格的資料隱私政策及保密責任。

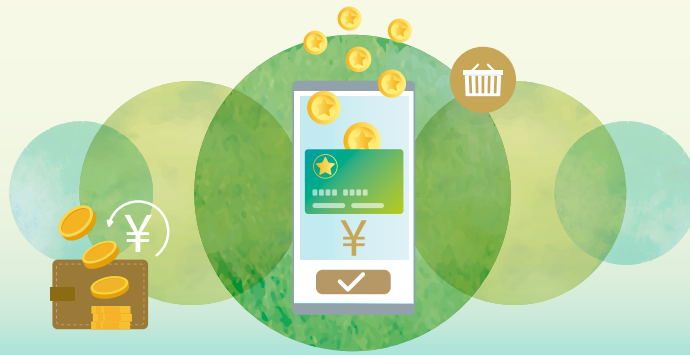
於報告期間，本集團依然全面遵守所有適用私隱法律，並無任何未經授權數據披露或違反私隱的重大事故。

知識產權

本集團致力維護知識產權（「知識產權」），嚴格禁止在營運所有層面中使用任何未經授權或未經許可的軟件及其他受知識產權保障的材料。為維護知識產權，本集團致力確保嚴格遵照相關法例框架，包括但不限於：

- 《版權條例》(香港法例第528章)；
- 《商標條例》(香港法例第559章)；
- 《中華人民共和國商標法》；
- 《中華人民共和國著作權法》；及
- 《中華人民共和國專利法》。

於報告期間，本集團依然全面遵守所有適用知識產權的法律法規。在本集團運營過程中，未發現或報告任何與侵犯知識產權相關的重大事件，例如未經授權使用版權作品、濫用商標或違反專利。



VI. SOCIAL SUSTAINABILITY (Continued)

Anti-corruption

Committed to fostering a fair, ethical, and equitable business and working environment, the Group adheres strictly to all local laws and regulations governing anti-corruption and bribery in every jurisdiction where we operate, including Anti-Money Laundering Law of the PRC, Criminal Law of the PRC, and Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong).

Anti-corruption, anti-fraud and anti-bribery policies of the Group are included in the staff handbooks, which set out that:

- **Prohibition of Gratuities:** Employees are strictly prohibited from soliciting, accepting, or offering any form of gifts, benefits, or incentives from third parties, including clients, suppliers, or business partners, in connection with the Group's commercial activities. This applies to all interactions, whether direct or indirect, to ensure impartiality and ethical conduct.
- **Reporting Mechanisms:** The Group encourages employees, as well as customers, suppliers, and other stakeholders engaged in business relations, to promptly report any suspected instances of misconduct, such as corruption, fraud, or bribery, without fear of reprisal. This proactive approach aims to maintain a culture of accountability and transparency, enabling timely investigation and resolution of potential issues.

The Group expects all employees to uphold the highest standards of integrity and personal accountability in fulfilling their duties. Employees are strictly required to abstain from any involvement in activities such as bribery, extortion, fraud, or money laundering, as these actions can compromise their impartial judgment in business decisions and misuse their roles for personal gain at the expense of the Group's interests. Such conduct is incompatible with the Group's ethical framework and will not be tolerated, as it undermines the trust essential to maintaining fair operations and safeguarding organizational values.

VI. 社會可持續發展(續)

反貪污

為致力營造公平、道德和平等的營商和工作環境，本集團致力嚴守進行業務的各司法權區所有規管防貪反腐的當地法律法規，包括《中華人民共和國反洗錢法》、《中華人民共和國刑法》及《防止賄賂條例》(香港法例第201章)。

本集團已在員工手冊內制定反貪污、反欺詐及反賄賂政策，其中載列：

- **禁止餽贈：**本集團嚴禁員工就本集團的商業活動向第三方(包括客戶、供應商或業務合作夥伴)索取、接受或提供任何形式的禮品、利益或獎勵，並適用於所有直接或間接互動情況，以確保公平及道德的商業行為。
- **舉報機制：**本集團鼓勵員工以及客戶、供應商和其他從業務務相關的持份者，即時舉報任何涉嫌不當行為，例如貪污、欺詐或賄賂，而不必擔心遭到報復。此主動措施旨在維護問責及透明文化，確保能夠及時調查並解決潛在問題。

本集團預期，所有員工在履行職責時遵守最高的誠信及個人責任標準。員工必須嚴格避免參與任何如賄賂、勒索、欺詐或洗黑錢等活動，乃由於該等行為可能損害其在業務決策中的公正判斷，並濫用其職權以牟取個人利益，損害本集團的利益。有關行為與本集團的道德框架不符且絕不會被容忍，乃由於其破壞了維持公平營運及捍衛企業價值所需的信任。

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VI. SOCIAL SUSTAINABILITY (Continued)

Anti-corruption (Continued)

The Group has instituted a robust whistle-blowing policy designed to empower employees to report suspected misconduct confidentially and securely. This policy outlines clear procedures for evaluating reports, conducting consultations, initiating investigations, and administering disciplinary actions where necessary. Whistle-blowers are encouraged to submit comprehensive reports to the relevant department or senior management, including specific information and corroborating evidence related to the alleged violations.

The management is committed to conducting thorough, impartial investigations into all reported instances of suspected unethical or unlawful behavior to protect the Group's interests and uphold its ethical standards. To safeguard the rights of those who come forward, the Group has implemented strict confidentiality procedures and robust safeguards against retaliation, including protection from unfair dismissal or other forms of reprisal. In cases involving suspected criminal activity, the Group will promptly escalate the matter to the appropriate regulatory bodies or law enforcement agencies as required by law.

The Group has distributed comprehensive anti-corruption resources to all employees, complemented by briefings led by senior management to reinforce ethical standards and legal obligations. Additionally, all directors have completed mandatory online anti-corruption training, ensuring that leadership sets a strong example in upholding the Group's zero-tolerance stance on corruption.

During the Reporting Period, no concluded legal cases regarding corrupt practices were brought against the Group or its employees.

VI. 社會可持續發展 (續)

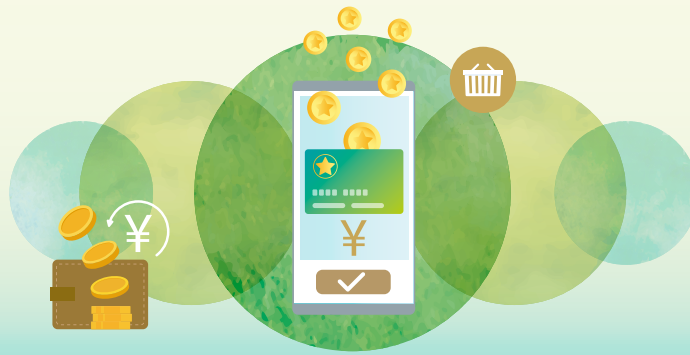
反貪污 (續)

本集團已制定健全的舉報政策，旨在賦予僱員以保密及安全的方式舉報懷疑不當行為的權利。此政策明確列出了報告評估、進行諮詢、展開調查以及必要時採取處分的程序。本集團鼓勵舉報人向相關部門或高級管理層提交全面報告，包括與涉嫌違規行為相關的具體資料及佐證。

管理層致力對所有獲舉報的涉嫌不道德或非法行為進行全面、公正的調查，以保障本集團利益並維護其道德標準。為保障舉報人的權利，本集團已實施嚴格的保密程序及完善的反報復措施，包括防止不公平解僱或其他形式的報復行為。在懷疑涉及犯罪活動的案件中，本集團將按照法律規定迅速將有關事項上報至相關監管機構或執法部門。

本集團已向所有員工分發全面的反貪腐資源，並由高級管理層主持簡報會，以加強道德標準及法律責任。此外，全體董事已完成強制性網上反貪污培訓，確保領導層以身作則，堅守本集團對貪腐零容忍的立場。

於報告期間，本集團或其僱員未牽涉任何已審結的貪污訴訟案件。



VI. SOCIAL SUSTAINABILITY (Continued)

Community

Community Investment

The Group remains steadfast in its mission to contribute to the community, recognizing community welfare as a core element of its social responsibility. Underpinning this commitment, the Group actively engages in a range of initiatives designed to create positive societal impact. Additionally, prioritizing employee health and well-being, the Hong Kong office encourages staff to participate in “Green Monday,” a program promoting meat-free meals every Monday. This initiative aligns with the Group’s broader goals to foster healthy lifestyles and advance sustainable practices, reflecting its belief that corporate responsibility extends to both community enrichment and employee wellness.

During the Reporting Period, the Group actively promoted community engagement by organizing employee blood donation activities. Employees volunteered to donate blood, reflecting the Group’s emphasis on fostering a culture of care and civic participation. This activity successfully replenished local blood supplies, supported healthcare services, and aided individuals in need within the community. By facilitating such initiatives, the Group aims to strengthen its bond with the community, encourage employee volunteerism, and fulfill its role as a responsible corporate citizen.

Our future community engagement strategy will prioritize sustainability, inclusivity, and measurable impact, aligning with global ESG standards and stakeholder expectations. By institutionalizing health programs, fostering partnerships, and leveraging technology, the Group aims to create lasting positive impacts while reinforcing its role as a responsible corporate citizen. We aim to advance social welfare and enhance employee well-being, brand reputation, and long-term business resilience.

VI. 社會可持續發展(續)

社區

社區投資

本集團一直致力實行為社區作出貢獻的使命，並將社區福祉視為其社會責任的核心要素。為支持此承諾，本集團積極參與多項為社會產生正面影響的措施。此外，本集團視僱員的健康及福祉為優先考慮，故香港辦公室鼓勵員工參與「綠色星期一」活動，提倡每逢週一享用素食餐。此舉與本集團促進健康生活方式及可持續發展實踐的廣大目標相符，反映出本集團將企業責任延伸至社區發展及僱員身心健康的理念。

於報告期間，本集團透過舉辦僱員捐血活動，積極提倡社區參與。僱員亦自願參與捐血活動，展現了本集團注重培養關愛及公民參與的文化。此活動成功補充了本地血庫，支援醫療服務，並幫助了社區內有需要的人士。透過推動有關舉措，本集團旨在加強與社區的聯繫，鼓勵僱員參與志願活動，並履行作為負責任企業公民的角色。

我們未來的社區參與策略將優先考慮可持續發展、共融及可計量影響，與全球環境、社會及管治標準及持分者的期望保持一致。透過確立健康計劃、促進業務夥伴關係及運用科技，本集團旨在創造長遠的正面影響，同時強化其負責任企業公民的角色。我們旨在促進社會福利，強化員工福祉、品牌聲譽及業務的長期適應力。

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VII. APPENDIX

1. Appendix 1 – Overview of Key Performance Indicators

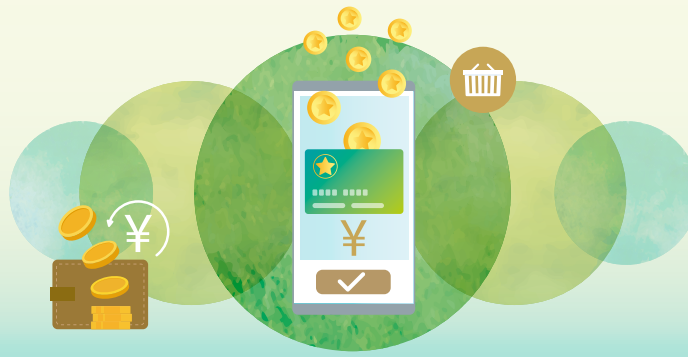
Key Environmental Performance Indicators

關鍵環境績效指標

VII. 附錄

1. 附錄——關鍵績效指標概覽

	2024 二零二四年	2023 二零二三年	2022 二零二二年	Unit 單位
Aspect A1 Emission				
層面A1排放物				
KPI A1.1 Types of emissions and respective emission data 排放物種類及相關排放數據				
Nitrogen oxides (NO _x) 氮氧化物(NO _x)	1.79	3.5	2.3	kg 千克
Sulphur oxides (SO _x) 硫氧化物(SO _x)	0.05	0.1	0.1	kg 千克
Particulate matters (PM) 顆粒物(PM)	0.13	0.26	0.17	kg 千克
KPI A1.2 Greenhouse gas emissions 溫室氣體排放				
Scope 1 Direct greenhouse gas emission 範圍1直接溫室氣體排放	9.4	16.3	12.2	tonnes CO ₂ e 噸二氧化碳當量
Scope 2 Indirect greenhouse gas emission 範圍2間接溫室氣體排放	69.9	75.7	113.8	tonnes CO ₂ e 噸二氧化碳當量
Scope 3 Other indirect greenhouse gas emission 範圍3其他間接溫室氣體排放	26.9	26.1	9.3	tonnes CO ₂ e 噸二氧化碳當量
Total greenhouse gas emission 溫室氣體總排放量	106.2	118.1	135.3	tonnes 噸
Intensity per employee 每名僱員密度	1.8	1.9	2.8	Tonnes CO ₂ e/employee 噸二氧化碳當量／僱員
KPI A1.3 Hazardous waste 有害廢棄物				
Total hazardous waste 有害廢棄物總量	Negligible 可忽略不計	Negligible 可忽略不計	Negligible 可忽略不計	tonnes 噸
Intensity per employee 每名僱員密度	Negligible 可忽略不計	Negligible 可忽略不計	Negligible 可忽略不計	tonnes 噸
KPI A1.4 Non-hazardous waste 無害廢棄物				
Total non-hazardous waste 無害廢棄物總量	11.6	13.9	9.4	tonnes 噸
Intensity per employee 每名僱員密度	0.19	0.23	0.20	tonnes 噸



VII. APPENDIX (Continued)

VII. 附錄(續)

1. Appendix 1 – Overview of Key Performance Indicators

(Continued)

Key Environmental Performance Indicators 關鍵環境績效指標

2024
二零二四年

2023
二零二三年

2022
二零二二年

Unit
單位

Aspect A2 Use of Resources

層面A2資源使用

KPI A2.1 Energy consumption

能源耗量

Non-renewable energy consumption

34.3

59.5

54.9

MWh

不可再生能源耗量

Electricity purchased

112.3

131.5

139.7

MWh

購買電力

Total energy consumption

146.6

191.0

194.6

MWh

能源總耗量

Intensity per employee

2.4

3.1

4.1

MWh

每名僱員密度

兆瓦時

KPI A2.2 Water consumption

耗水量

Total consumption

2,508.9

2,361.7

1,617.8

m³

總耗水量

Intensity per employee

41.8

38.7

33.7

m³

每名僱員密度

立方米

KPI A2.5 Total packaging materials

包裝材料總量

Plastic

Negligible

Negligible

Negligible

tonnes

塑料

可忽略不計

可忽略不計

可忽略不計

噸

Paper

Negligible

Negligible

Negligible

tonnes

用紙

可忽略不計

可忽略不計

可忽略不計

噸

Metal

Negligible

Negligible

Negligible

tonnes

金屬

可忽略不計

可忽略不計

可忽略不計

噸

Total packaging materials

Negligible

Negligible

Negligible

tonnes

包裝材料總量

可忽略不計

可忽略不計

可忽略不計

噸

Packaging material intensity

Negligible

Negligible

Negligible

tonnes per m³

包裝材料密度

可忽略不計

可忽略不計

可忽略不計

每立方米噸

Environmental, Social and Governance Report

環境、社會及管治報告



VII. APPENDIX (Continued)

1. Appendix 1 – Overview of Key Performance Indicators (Continued)

Key Social Performance Indicators 關鍵社會績效指標

Aspect B1 Employment 層面B1僱傭

KPI B1.1 Total workforce 僱員總數

Gender 性別

Female
女

No.
人數

20

18

18

Male
男

No.
人數

40

43

30

Employment type 僱傭類型

General manager or above
總經理或更高層級

No.
人數

7

21

6

Senior manager
高級經理

No.
人數

15

15

16

Officer, clerk
高級職員、職員

No.
人數

19

5

17

Contract
合約

No.
人數

19

20

9

Age group 年齡組別

19 or below
19歲或以下

No.
人數

–

–

–

20-29
20至29歲

No.
人數

7

8

1

30-39
30至39歲

No.
人數

27

29

27

40-49
40至49歲

No.
人數

18

16

12

50 or above
50歲或以上

No.
人數

8

8

8

Geographical region 地區

Hong Kong
香港

No.
人數

18

15

11

Mainland China
中國內地

No.
人數

42

46

36

France
法國

No.
人數

–

–

1

VII. 附錄(續)

1. 附錄——關鍵績效指標概覽(續)

Unit 單位	2024 二零二四年	2023 二零二三年	2022 二零二二年
------------	---------------	---------------	---------------

Aspect B1 Employment 層面B1僱傭

KPI B1.1 Total workforce 僱員總數

Gender 性別

Female
女

No.
人數

20

18

18

Male
男

No.
人數

40

43

30

Employment type 僱傭類型

General manager or above
總經理或更高層級

No.
人數

7

21

6

Senior manager
高級經理

No.
人數

15

15

16

Officer, clerk
高級職員、職員

No.
人數

19

5

17

Contract
合約

No.
人數

19

20

9

Age group 年齡組別

19 or below
19歲或以下

No.
人數

–

–

–

20-29
20至29歲

No.
人數

7

8

1

30-39
30至39歲

No.
人數

27

29

27

40-49
40至49歲

No.
人數

18

16

12

50 or above
50歲或以上

No.
人數

8

8

8

Geographical region 地區

Hong Kong
香港

No.
人數

18

15

11

Mainland China
中國內地

No.
人數

42

46

36

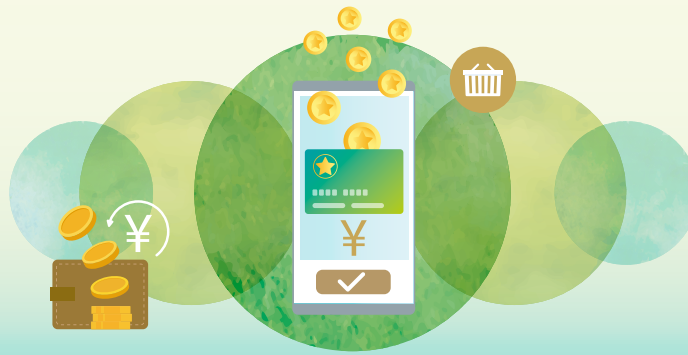
France
法國

No.
人數

–

–

1



VII. APPENDIX (Continued)

VII. 附錄(續)

1. Appendix 1 – Overview of Key Performance Indicators

(Continued)

Key Social Performance Indicators 關鍵社會績效指標			Unit 單位	2024 二零二四年	2023 二零二三年	2022 二零二二年
KPI B1.2	Employee turnover ¹ 僱員流失 ¹		No. 人數	16	22	50
	Gender ² 性別 ²	Female 女	No. (%) 人數(%)	2 (10)	8 (44)	16 (89)
		Male 男	No. (%) 人數(%)	14 (35)	14 (33)	34 (113)
	Age group 年齡組別	19 or below 19歲或以下	No. (%) 人數(%)	- (-)	- (-)	- (-)
		20-29 20至29歲	No. (%) 人數(%)	3 (43)	6 (75)	10 (1000)
		30-39 30至39歲	No. (%) 人數(%)	7 (26)	11 (38)	23 (85)
		40-49 40至49歲	No. (%) 人數(%)	5 (28)	5 (31)	15 (125)
		50 or above 50歲或以上	No. (%) 人數(%)	1 (13)	- (-)	2 (25)
	Geographical region 地區	Hong Kong 香港	No. (%) 人數(%)	11 (61)	2 (13)	2 (18)
		Mainland China 中國內地	No. (%) 人數(%)	5 (12)	20 (43)	48 (133)
Aspect B2 Health and Safety 層面B2健康與安全						
KPI B2.1	Work-related fatalities 因工作關係而死亡			-	-	-
KPI B2.2	Lost days due to work injury 因工傷損失工作日數			-	-	-

Notes:

- ¹ The Calculation method of the total employee turnover rate: (The total number of departures in the year ÷ The total number of employees at the end of the year) × 100%
- ² The Calculation method of employee turnover rate by category: (The number of departures in the category in the year ÷ The number of employees in the category at the end of the year) × 100%

附註：

- ¹ 總僱員流失率之計算方法：(當年離職總人數 ÷ 年末僱員總人數) × 100%
- ² 按類別劃分的僱員流失率之計算方法：(該類別的當年離職人數 ÷ 該類別的年末僱員人數) × 100%

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VII. APPENDIX (Continued)

1. Appendix 1 – Overview of Key Performance Indicators (Continued)

Key Social Performance Indicators 關鍵社會績效指標

Aspect B3 Development and Training

層面B3發展及培訓

KPI B3.1 Number of trained employees

受訓僱員人數

Gender

性別

Female

女

No.

人數

9

16

29

Male

男

No.

人數

17

38

53

Employee category

僱員類別

General Manager or above

總經理或更高層級

No.

人數

7

21

6

Senior Manager

高級經理

No.

人數

9

12

28

Officer, Clerk

高級職員、職員

No.

人數

4

1

24

General Staff

普通員工

No.

人數

6

20

24

Percentage of employees trained³

受訓僱員百分比³

Gender⁴

性別⁴

Female

女

%

34.6

30.0

35.4

Male

男

%

65.4

70.0

64.6

Employee category

僱員類別

General Manager or above

總經理或更高層級

%

26.9

38.9

7.3

Senior Manager

高級經理

%

34.6

22.2

34.1

Officer, Clerk

高級職員、職員

%

15.4

1.9

29.3

General Staff

普通員工

%

23.1

37.0

29.3

Note:

³ The Calculation method of the percentage of the number of employees trained: (The total number of employees trained in the year ÷ The total number of employees at the end of the year) × 100%

⁴ The Calculation method of the percentage of the number of employees trained by category: (The total number of employees trained in the category ÷ The total number of employees trained in the year) × 100%

VII. 附錄(續)

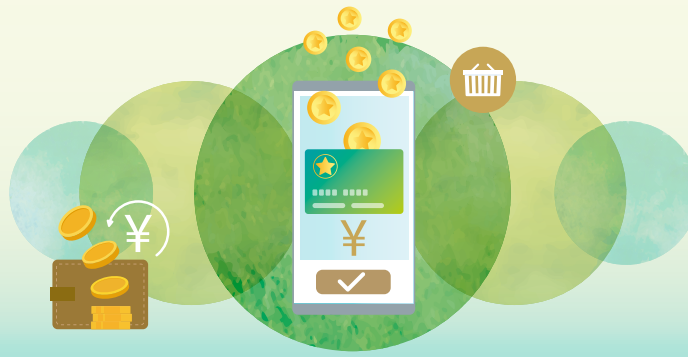
1. 附錄一 — 關鍵績效指標概覽(續)

Unit 單位	2024 二零二四年	2023 二零二三年	2022 二零二二年
------------	---------------	---------------	---------------

附註：

³ 受訓僱員百分比之計算方法：(當年受訓僱員總人數 ÷ 年末僱員總人數) × 100%

⁴ 按類別劃分的受訓僱員人數百分比之計算方法：(該類別的受訓僱員總人數 ÷ 當年受訓僱員總人數) × 100%



VII. APPENDIX (Continued)

1. Appendix 1 – Overview of Key Performance Indicators (Continued)

Key Social Performance Indicators 關鍵社會績效指標			Unit 單位	2024 二零二四年	2023 二零二三年	2022 二零二二年
KPI B3.2	Average training hours completed 完成受訓的平均時數					
	Gender 性別	Female 女	Hour 小時	4.3	3.1	3.1
		Male 男	Hour 小時	3.3	2.7	3.5
	Employee category ⁵ 僱員類別 ⁵	General Manager or Above 總經理或更高層級	Hour 小時	1.5	2.2	1.0
		Senior Manager 高級經理	Hour 小時	4.7	3.5	3.9
		Officer, Clerk 高級職員、職員	Hour 小時	8.3	23.3	2.6
		General Staff 普通員工	Hour 小時	1.7	2.0	5.3
Aspect B5 Supply Chain Management 層面B5供應鏈管理						
KPI B5.1	Number of suppliers 供應商數目	China 中國	No. 數量	2,044	1,902	1,752
Aspect B6 Product Responsibility 層面B6產品責任						
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons 已售或已運送產品總數中因安全與健康理由而須回收的百分比		%	0	0	0
KPI B6.2	Number of complaints 投訴數目		No. 數量	7,771	7,178	6,502
Aspect B7 Anti-corruption 層面B7反貪污						
KPI B7.1	Number of legal cases 訴訟案件的數目		No. 數量	–	–	–
Aspect B8 Community Investment 層面B8社區投資						
KPI B8.2	Resources contributed 所動用資源		Type 種類	2	2	2

Note:

附註：

⁵ The calculation method of training hours by category: The training hours of employees in the category in the year ÷ The number of employees in the category at the end of the year.

⁵ 按類別劃分的受訓時數之計算方法：該類別的當年僱員受訓時數 ÷ 該類別的年末僱員人數

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VII. APPENDIX (Continued)

2. Appendix 2 – HKEX ESG Reporting Code Content Index

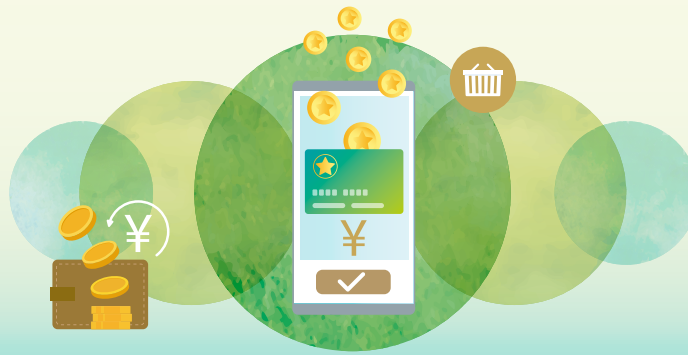
This report is prepared in accordance with the “Environmental, Social and Governance Reporting Code” under Appendix C2 of the Main Board Listing Rules. The following table provides an overview of the general disclosures and KPIs of various aspects under each subject area, which are either cross-referenced to the relevant chapters of the Report or supplementing the Report with additional information.

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) 參考 (頁碼)
Aspect A1: Emission 層面A1：排放物			
General Disclosure	Information on: (a) The policies; and (b) Compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Comply	17
一般披露	有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規的資料。	遵守	
KPI A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Comply 遵守	18
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 直接(範圍1)及能源間接(範圍2)溫室氣體排放量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	Comply 遵守	18
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	Comply 遵守	18
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	Comply 遵守	18

VII. 附錄(續)

2. 附錄二—香港聯交所環境、社會及管治報告守則內容索引

本報告乃根據主板上市規則附錄C2項下「環境、社會及管治報告守則」所編製。下表概述每個主題範疇項下的各層面的一般披露及關鍵績效指標，相關內容已在報告內的相關章節互相引用，或為報告補充額外資料。



VII. APPENDIX (Continued)

2. Appendix 2 – HKEX ESG Reporting Code Content Index

(Continued)

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) 參考 (頁碼)
KPI A1.5	Description of emission target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到該等目標所採取的步驟。	Comply 遵守	20
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，以及所訂立的減廢目標及為達到該等目標所採取的步驟。	Explain 解釋	22
Aspect A2: Use of Resources			
層面A2：資源使用			
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water, and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	Comply 遵守	23-26
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分(如電、氣或油)的直接及／或間接能源總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	Comply 遵守	27
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度(如以每產量單位、每項設施計算)。	Comply 遵守	27
KPI A2.3	Description of energy use efficiency target(s) set, and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到該等目標所採取的步驟。	Comply 遵守	24
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set, and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到該等目標所採取的步驟。	Comply 遵守	25
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位估量。	Explain 解釋	26

VII. 附錄(續)

2. 附錄二－香港聯交所環境、社會及管治報告守則內容索引(續)

Environmental, Social and Governance Report

環境、社會及管治報告



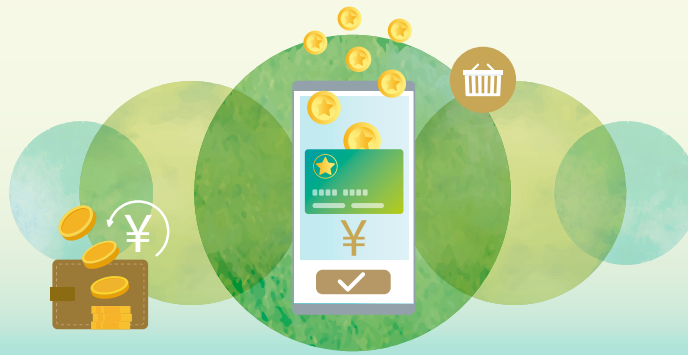
VII. APPENDIX (Continued)

2. Appendix 2 – HKEX ESG Reporting Code Content Index (Continued)

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) 參考 (頁碼)
Aspect A3: The Environment and Natural Resources			
層面A3：環境及天然資源			
General Disclosure 一般披露	Policies on minimizing the issuer's significant impact on the environment and natural resources. 盡量減低發行人對環境及天然資源造成重大影響的政策。	Comply 遵守	27
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	Comply 遵守	28
Aspect A4: Climate Change			
層面A4：氣候變化			
General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	Comply 遵守	28-29
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. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	Comply 遵守	30-34
Aspect B1: Employment			
層面B1：僱傭			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment, and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他福利及待遇的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規的資料。	Comply 遵守	35-39

VII. 附錄 (續)

2. 附錄二—香港聯交所環境、社會及管治報告守則內容索引 (續)



VII. APPENDIX (Continued)

VII. 附錄(續)

2. Appendix 2 – HKEX ESG Reporting Code Content Index

(Continued)

Aspects, General
Disclosures and KPIs
層面、一般披露
及關鍵績效指標

Description

描述

Compliance
Level

合規層級

Reference
(Page)
參考
(頁碼)

KPI B1.1

Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.
按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。

Comply

52

遵守

KPI B1.2

Employee turnover rate by gender, age group and geographical region.
按性別、年齡組別及地區劃分的僱員流失比率。

Comply

53

遵守

Aspect B2: Health and Safety

層面B2：健康與安全

General Disclosure

Information on:
(a) the policies; and
(b) compliance with relevant laws and regulations that have a significant impact on the issuer
relating to providing a safe working environment and protecting employees from occupational hazards.

Comply

39

一般披露

有關提供安全工作環境及保障僱員免受職業性危害的：
(a) 政策；及
(b) 遵守對發行人有重大影響的相關法律及法規的資料。

遵守

KPI B2.1

Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.
過去三年(包括報告年度)每年因工亡故的人數及比率。

Comply

40

遵守

KPI B2.2

Lost days due to work injury.
因工傷損失工作日數。

Comply

40

遵守

KPI B2.3

Description of occupational health and safety measures adopted, and how they are implemented and monitored.
描述所採納的職業健康與安全措施，以及相關執行及監察方法。

Comply

40

遵守

Aspect B3: Development and Training

層面B3：發展及培訓

General Disclosure

Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.
有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。

Comply

40-41

一般披露

遵守

KPI B3.1

The percentage of employees trained by gender and employee category (e.g. senior management, middle management).
按性別及僱員類別(如高級管理層、中級管理層等)劃分的受訓僱員百分比。

Comply

54

遵守

Environmental, Social and
Governance Report

環境、社會及管治報告



VII. APPENDIX (Continued)

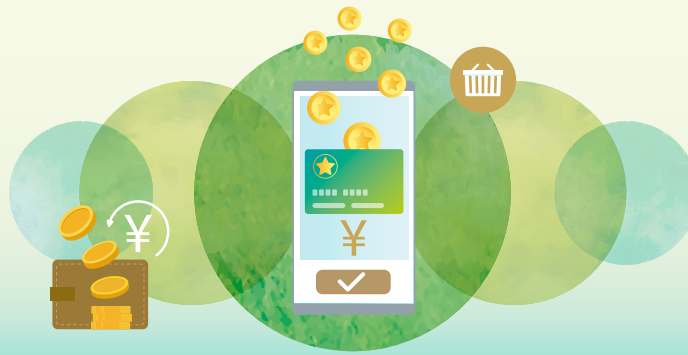
2. Appendix 2 – HKEX ESG Reporting Code Content Index

(Continued)

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) 參考 (頁碼)
KPI B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Comply 遵守	55
Aspect B4: Labour Standards			
層面B4：勞工準則			
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Comply	41
一般披露	有關防止童工及強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規的資料。	遵守	
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	Comply 遵守	41
KPI B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	Comply 遵守	41
Aspect B5: Supply Chain Management			
層面B5：供應鏈管理			
General Disclosure	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Comply 遵守	42
KPI B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Comply 遵守	42
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Comply 遵守	42-43
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Comply 遵守	42-43

VII. 附錄(續)

2. 附錄二—香港聯交所環境、社會及管治
報告守則內容索引(續)



VII. APPENDIX (Continued)

2. Appendix 2 – HKEX ESG Reporting Code Content Index

(Continued)

Aspects, General
Disclosures and KPIs
層面、一般披露
及關鍵績效指標

Description

描述

Compliance
Level

合規層級

Reference
(Page)
參考
(頁碼)

KPI B5.4

Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.
描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。

Comply

42-43

遵守

Aspect B6: Product Responsibility

層面B6：產品責任

General Disclosure

Information on:
(a) the policies; and
(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.
有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：
(a) 政策；及
(b) 遵守對發行人有重大影響的相關法律及法規的資料。

Comply

44

一般披露

遵守

KPI B6.1

Percentage of total products sold or shipped subject to recalls for safety and health reasons.
已售或已運送產品總數中因安全與健康理由而須回收的百分比。

Comply

55

遵守

KPI B6.2

Number of products and service-related complaints received and how they are dealt with.
接獲關於產品及服務的投訴數目以及應對方法。

Comply

44-45

遵守

KPI B6.3

Description of practices relating to observing and protecting intellectual property rights.
描述與維護及保障知識產權有關的慣例。

Comply

46

遵守

KPI B6.4

Description of quality assurance process and recall procedures.
描述質量檢定過程及產品回收程序。

Comply

44-45

遵守

KPI B6.5

Description of consumer data protection and privacy policies, and how they are implemented and monitored.
描述消費者資料保障及私隱政策，以及相關執行及監察方法。

Comply

45-46

遵守

VII. 附錄(續)

2. 附錄二－香港聯交所環境、社會及管治

報告守則內容索引(續)

Compliance
Level

合規層級

Reference
(Page)
參考
(頁碼)

KPI B5.4

Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.
描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。

Comply

42-43

遵守

Aspect B6: Product Responsibility

層面B6：產品責任

General Disclosure

Information on:
(a) the policies; and
(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.
有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：
(a) 政策；及
(b) 遵守對發行人有重大影響的相關法律及法規的資料。

Comply

44

一般披露

遵守

KPI B6.1

Percentage of total products sold or shipped subject to recalls for safety and health reasons.
已售或已運送產品總數中因安全與健康理由而須回收的百分比。

Comply

55

遵守

KPI B6.2

Number of products and service-related complaints received and how they are dealt with.
接獲關於產品及服務的投訴數目以及應對方法。

Comply

44-45

遵守

KPI B6.3

Description of practices relating to observing and protecting intellectual property rights.
描述與維護及保障知識產權有關的慣例。

Comply

46

遵守

KPI B6.4

Description of quality assurance process and recall procedures.
描述質量檢定過程及產品回收程序。

Comply

44-45

遵守

KPI B6.5

Description of consumer data protection and privacy policies, and how they are implemented and monitored.
描述消費者資料保障及私隱政策，以及相關執行及監察方法。

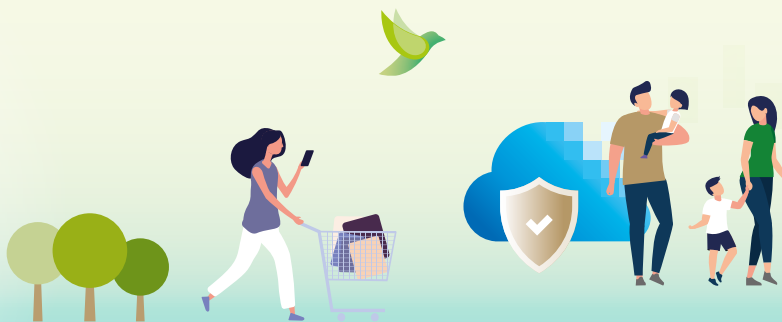
Comply

45-46

遵守

Environmental, Social and Governance Report

環境、社會及管治報告



VII. APPENDIX (Continued)

2. Appendix 2 – HKEX ESG Reporting Code Content Index (Continued)

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) 參考 (頁碼)
Aspect B7: Anti-corruption 層面B7：反貪污			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud, and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規的資料。	Comply 遵守	47
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees. 對發行人或其僱員提出並已審結的貪污訴訟案件的數目。	Comply 遵守	48
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	Comply 遵守	47-48
KPI B7.3	Description of anti-corruption training offered to directors and staff. 描述向董事及員工提供的反貪污培訓。	Explain 解釋	48
Aspect B8: Community Investment 層面B8：社區投資			
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure that its activities cover the communities' interests. 有關以社區參與了解發行人營運所在社區需要和確保其業務活動涵蓋社區利益的政策。	Comply 遵守	49
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	Comply 遵守	49
KPI B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源(如金錢或時間)。	Comply 遵守	49

VII. 附錄(續)

2. 附錄二—香港聯交所環境、社會及管治報告守則內容索引(續)



暢由國際集團有限公司
CHANGYOU INTERNATIONAL GROUP LIMITED