



# ZO FUTURE GROUP 大象未來集團

(Incorporated in the Cayman Islands with limited liability)  
(於開曼群島註冊成立之有限公司)  
(Stock Code 股份代號: 2309)

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 環境、社會及管治報告 2024/2025



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## ABOUT THIS REPORT

ZO Future Group (the “Company”) is pleased to present its Environmental, Social and Governance (hereinafter called “ESG”) report of the Company and its subsidiaries (the “Group”) for the year ended 30 June 2025 (“Year 2024/25”), with an aim to provide details of the system establishment and performance of the Group in terms of sustainable development to both the internal and external stakeholders.

This report is prepared in accordance with the ESG Reporting Guide (the “ESG Reporting Guide”) set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. This report highlights the environmental and social measures and activities of the Group during Year 2024/25. For information regarding the corporate governance of the Group, please refer to the annual report of the Company for Year 2024/25.

The Group is committed to creating sustained value for stakeholders by implementing ESG management framework into its operation with an aim to put the objectives of sustainable development into its daily practice. To be accountable to all the stakeholders, the Group endeavoured to minimise the influence on the environment, be aware of the employee well-being and contribute more to the community.

## GOVERNANCE STRUCTURE

### ***Board’s oversight of ESG issues***

The Board of the Directors of the Company (the “Board”) has a primary role in directing and overseeing sustainability initiatives to ensure the effectiveness and relevance in light of the evolving sustainability landscape. The Board is committed to incorporating ESG mindset into the Group’s business operations and responsible for the long-term sustainability of the Group, including formulating strategies and overseeing the Group’s ESG-related risks and opportunities. The Board considers ESG-related risks and opportunities as part of the Company’s overall strategic formulation.

The Board has delegated the power of sustainability strategies development and policies implementation to the management. The management is responsible for executing projects, evaluating results, monitoring potential risks and reporting on performance.

## 有關本報告

大象未來集團(「本公司」)欣然提呈本公司及其附屬公司(「本集團」)截至2025年6月30日止年度(「2024/25年度」)之環境、社會及管治(下稱「環境、社會及管治」)報告,旨在向內部及外部持份者提供本集團於可持續發展方面之制度設立及表現之詳情。

本報告根據香港聯合交易所有限公司證券上市規則附錄C2所載之《環境、社會及管治報告指引》(「環境、社會及管治報告指引」)編製。本報告重點介紹本集團於2024/25年度期間之環境及社會措施和活動。有關本集團企業管治方面之資料,請參閱本公司2024/25年度之年報。

本集團致力通過將環境、社會及管治管理框架融入其業務營運中為持份者創造持續價值,旨在將可持續發展目標落實到日常營運中。為了對所有持份者負責,本集團盡力減少對環境的影響,關注員工福祉,以及為社區多作貢獻。

## 管治架構

### ***董事會對環境、社會及管治事宜的監督***

本公司董事會(「董事會」)主要負責指導並監督可持續發展措施,以確保其於不斷改變的可持續發展形勢下有效並適用。董事會致力將環境、社會及管治思維方式融入本集團的業務營運中,且負責本集團的長期可持續發展,包括制定策略及監督本集團的環境、社會及管治相關風險及機會。董事會視環境、社會及管治相關風險及機遇為本公司整體策略規劃的其中一環。

董事會授權管理層制定可持續發展策略及落實政策。管理層負責實施項目、評估結果、監控潛在風險,並匯報績效。



## GOVERNANCE STRUCTURE (Continued)

### **ESG management approach and strategy for material ESG-related issues**

To better understand the opinions and expectations of different stakeholders on the ESG issues, materiality assessment is conducted annually. The Group ensures various platforms and channels of communication are used to reach, listen and respond to its key stakeholders. Through communication with the stakeholders, the Group can understand their expectations and concerns. The feedbacks obtained allow the Group to make more informed decisions, and to better assess and manage the impacts of the business decisions.

The Group has evaluated the materiality for each of the ESG aspects through the following steps: (i) identification of ESG issues by the Group; (ii) key ESG areas prioritisation with stakeholder engagement; and (iii) validation and determining material ESG issues based on the results of communication with the stakeholders.

Taking these steps enhances the understanding of the expectations and concerns of the Group's stakeholders on various ESG issues, which enable the Board to plan the sustainable development direction to address material ESG-related issues in the future.

### **Progress review made against ESG-related goals and targets**

ESG-related goals and targets have been set to provide a strategic direction in business operations, the progress is closely reviewed by the Group from time to time. Modification may be needed if the progress falls short of expectation or change of business operations.

The Group's sustainability target enables the Group to develop a realistic roadmap and focus on results of achieving the visions. The sustainability performance and progress made against the goals are reported to the Board for review at least annually.

## 管治架構(續)

### **針對重大環境、社會及管治相關事宜的環境、社會及管治管理方法及策略**

為深入了解不同持份者對環境、社會及管治事宜的意見及期望，每年會進行一次重要性評估。本集團確保各種平台及溝通渠道可用於接觸、聆聽及回應主要持份者。透過與持份者的溝通，本集團可以了解彼等的期望及重點關注問題。所獲得的反饋促使本集團做出明智決策，並可進一步評估及管理業務決策的影響。

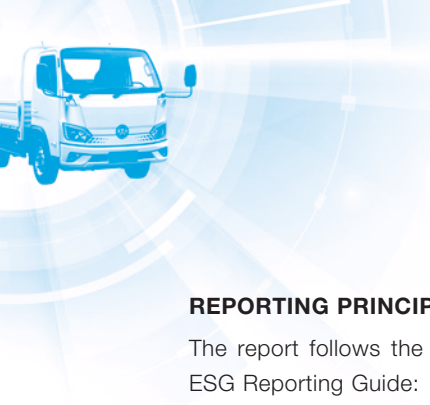
本集團已透過以下步驟評估各環境、社會及管治層面的重要性：(i)本集團識別環境、社會及管治相關事宜；(ii)持份者參與的關鍵環境、社會及管治範疇優先順序；及(iii)根據與持份者的溝通結果，驗證及釐定重大環境、社會及管治相關事宜。

進行該等步驟可加深對本集團持份者對各環境、社會及管治事宜的期望及重點關注問題，從而使董事會能夠規劃可持續發展方向，以應對未來與環境、社會及管治相關的重大事宜。

### **按環境、社會及管治相關目標檢討進展情況**

本集團已設定環境、社會及管治相關目標以就業務營運提供策略方向，且本集團不時密切檢討進展。倘進展不及預期或業務營運變動，則或會需要進行修訂。

本集團的可持續發展目標使本集團能夠制定切實可行的路向，並專注達成有關願景的成果。最少每年向董事會匯報按可持續發展相關目標的績效及進度以作檢討。



## REPORTING PRINCIPLES

The report follows the four reporting principles as mentioned in the ESG Reporting Guide:

**Materiality:** Stakeholder engagement and materiality assessment were conducted annually to identify material ESG issues, and to ensure that these issues are addressed in the report.

**Quantitative:** Data presented in this report have been collected prudently and environmental and social key performance indicators (“KPIs”) are disclosed in this report. The standards, methodologies, references and conversion factors used to calculate the KPIs are described wherever appropriate.

**Balance:** An unbiased and balanced picture of the relevant performance has been disclosed in a transparent manner.

**Consistency:** Unless otherwise stated, the disclosures, data collection and calculation methods have remained consistent throughout the years to facilitate comparability over time.

## REPORTING BOUNDARIES

The Company is engaged in investment holding. During Year 2024/25, the Group is principally engaged in three reportable business segments: (i) operation of a professional football club, Birmingham City Football Club (“BCFC”) in the United Kingdom (the “UK”) and other related business; (ii) new energy automobiles and related business; and (iii) investment in properties.

In Year 2024/25, BCFC competed in the English Football League (“EFL”) League One division, the third tier of the English football league system. It has a relatively high relevance to the ESG aspects. Therefore, the disclosures in this report mainly focus on the policies and performance of BCFC in Year 2024/25 in relation to four environmental aspects and eight social aspects.

The KPI data are gathered only from the operations under the Group’s direct operational control. The Group will continue to strengthen information of the major ESG aspects in order to enhance the disclosure of information on sustainable development when and where applicable.

## 報告原則

報告遵循環境、社會及管治報告指引所述的四大報告原則：

**重要性：**每年進行持份者參與及重要性評估，以識別重大環境、社會及管治事宜，並確保該等事宜反映於我們的報告中。

**量化：**本報告所呈列的數據乃經謹慎收集，環境及社會關鍵績效指標（「關鍵績效指標」）已於本報告披露。用於計算關鍵績效指標的標準、方法、參考和轉換因子已於適當情況下說明。

**平衡性：**以透明方式不偏不倚及平衡地披露相關表現。

**一致性：**除另有說明者外，披露情況、資料搜集及計算方法於多年來一直保持一致，以便隨時進行比較。

## 報告範圍

本公司從事投資控股。於2024/25年度期間，本集團主要從事三個可呈報業務分部，分別為(i)於英國（「英國」）經營職業足球球會 Birmingham City Football Club（「BCFC」）及其他相關業務；(ii)新能源汽車及相關業務；及(iii)物業投資。

於2024/25年度期間，BCFC在英格蘭足球聯賽（「英格蘭足球聯賽」）甲組聯賽組別，即英格蘭足球比賽體系中的第三級別聯賽中角逐。BCFC與環境、社會及管治層面的相關性較高。因此，本報告主要著重披露BCFC於2024/25年度在四個環境方面及八個社會方面的政策及表現。

關鍵績效指標數據僅從本集團直接運營控制下的業務收集。本集團將繼續強化主要環境、社會及管治方面的資料，以於適用時增強披露有關可持續發展的資料。



## STAKEHOLDER ENGAGEMENT

The Group is committed to maintaining the sustainable development of its businesses and providing support to environmental protection and the community in which it operates. The Group maintains a close tie with its stakeholders, including government, investors, fans and customers, employees, business partners, community and the public, and strives to balance their opinions and interests through constructive communications in order to determine the directions of its sustainable development. The Board is responsible for assessing and determining its ESG risks, and ensuring that the relevant risk management and internal control systems are operating properly and effectively.

## 持份者參與

本集團致力維持業務的可持續發展，並為環保及業務所在的社區提供支持。本集團與政府、投資者、球迷及客戶、僱員、業務夥伴、社區及公眾人士等持份者保持密切聯繫，力求透過建設性交流平衡意見與利益，從而確定其可持續發展方向。董事會負責評估及釐定其環境、社會及管治風險，確保相關風險管理及內部控制制度妥善及有效地運行。

| Stakeholders<br>持份者         | Expectations and requirements<br>期望及要求                                                                                                                                                                                                                   | Communication and response<br>溝通及回應                                                                                                                                                                                                                                                                                                                                                   |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Government<br>政府            | <ul style="list-style-type: none"><li>Compliance with the laws and regulations<br/>遵守法例及規例</li><li>Tax payment in accordance with the laws<br/>按照法例繳付稅項</li></ul>                                                                                        | <ul style="list-style-type: none"><li>Law-abiding operations<br/>守法經營</li><li>Tax payment on time and in full<br/>準時及悉數繳付稅項</li></ul>                                                                                                                                                                                                                                                 |
| Investors<br>投資者            | <ul style="list-style-type: none"><li>Implement corporate governance and create value<br/>實行企業管治並創造價值</li><li>Corporate transparency<br/>企業透明度</li></ul>                                                                                                 | <ul style="list-style-type: none"><li>Optimise internal control and risk management<br/>盡力改善內部監控及風險管理</li><li>Regular information disclosure<br/>定期披露資料</li></ul>                                                                                                                                                                                                                     |
| Fans and customers<br>球迷及客戶 | <ul style="list-style-type: none"><li>Attend football matches on match days<br/>於球賽日到場觀看足球比賽</li><li>Quality of products and services<br/>產品及服務質素</li><li>Food and drink on match days<br/>球賽日的食品及飲品</li><li>Improve fan experience<br/>提升球迷體驗</li></ul> | <ul style="list-style-type: none"><li>Ticket office outlets and online ticket office<br/>售票處及購票網</li><li>Social media platforms and refund policy<br/>社交媒體平台及退款政策</li><li>An excellent range of food will be available throughout the food outlets on match days<br/>食肆於球賽日提供各式食品</li><li>Upgrade the infrastructure and facilities of the football stadium<br/>改善球場基礎設施及設備</li></ul> |



## STAKEHOLDER ENGAGEMENT (Continued)

| Stakeholders<br>持份者                 | Expectations and requirements<br>期望及要求                                                                                                                                                    | Communication and response<br>溝通及回應                                                                                                                                                                                                                 |
|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employees<br>僱員                     | <ul style="list-style-type: none"> <li>Career development platform<br/>事業發展平台</li> <li>Remuneration and benefits<br/>薪酬及福利</li> <li>Occupational health and safety<br/>職業健康與安全</li> </ul> | <ul style="list-style-type: none"> <li>Transparent promotion channel<br/>具透明度的晉升渠道</li> <li>Competitive remuneration package<br/>具競爭力的薪酬方案</li> <li>Implement health and safety management system<br/>實施健康與安全管理系統</li> </ul>                        |
| Business partners<br>業務夥伴           | <ul style="list-style-type: none"> <li>Win-win cooperation<br/>雙贏合作</li> <li>Business ethics and credit standing<br/>商業道德及信用狀況</li> </ul>                                                 | <ul style="list-style-type: none"> <li>Sponsorship packages<br/>贊助方案</li> <li>Fulfilment of obligations under any contract in accordance with the laws<br/>按照法例履行任何合約項下的責任</li> </ul>                                                               |
| Community and the public<br>社區及公眾人士 | <ul style="list-style-type: none"> <li>Make a career in football<br/>創立足球事業</li> <li>Support social welfare<br/>支援社會福利</li> <li>Protect the nature<br/>保護大自然</li> </ul>                   | <ul style="list-style-type: none"> <li>BCFC Community Trust provides full-time football and education programme<br/>BCFC社區信託提供全日制足球暨教育課程</li> <li>Participate in charity works<br/>參與慈善工作</li> <li>Adhere to green operations<br/>恪守綠色營運</li> </ul> |

## MATERIALITY ASSESSMENT

In Year 2024/25, the Group carried out materiality assessment on a number of ESG issues in order to identify which issues were crucial to the Group's business and were of the utmost concern to stakeholders. It helps the Group to ensure its business development can meet the expectations and requirements of stakeholders. The Group has identified 24 ESG issues covering environmental, social and operation, and has invited both internal and external stakeholders to assess the materiality of the ESG issues through a scoring tool and interviews. The Group's management has reviewed the ranking of materiality of the ESG issues and then disclosed the results in this report. The results of materiality assessment prioritised stakeholder inputs and made the Group focused on the material aspects for actions, achievements and reporting.

## 持份者參與(續)

## 重要性評估

於2024/25年度期間，本集團對多項環境、社會及管治事宜進行重要性評估，以找出對本集團業務最重要及持份者最關注的事宜。該評估有助本集團確保其業務發展能符合持份者的期望及要求。本集團已找出24項涵蓋環境、社會及營運的環境、社會及管治事宜，並邀請內部及外部持份者透過評分工具及面談，評估環境、社會及管治事宜的重要性。本集團管理層已審閱環境、社會及管治事宜的重要性級別，並於本報告披露結果。重要性評估的結果優先考慮持份者的意見並使本集團著重行動、成就及報告的重要方面。

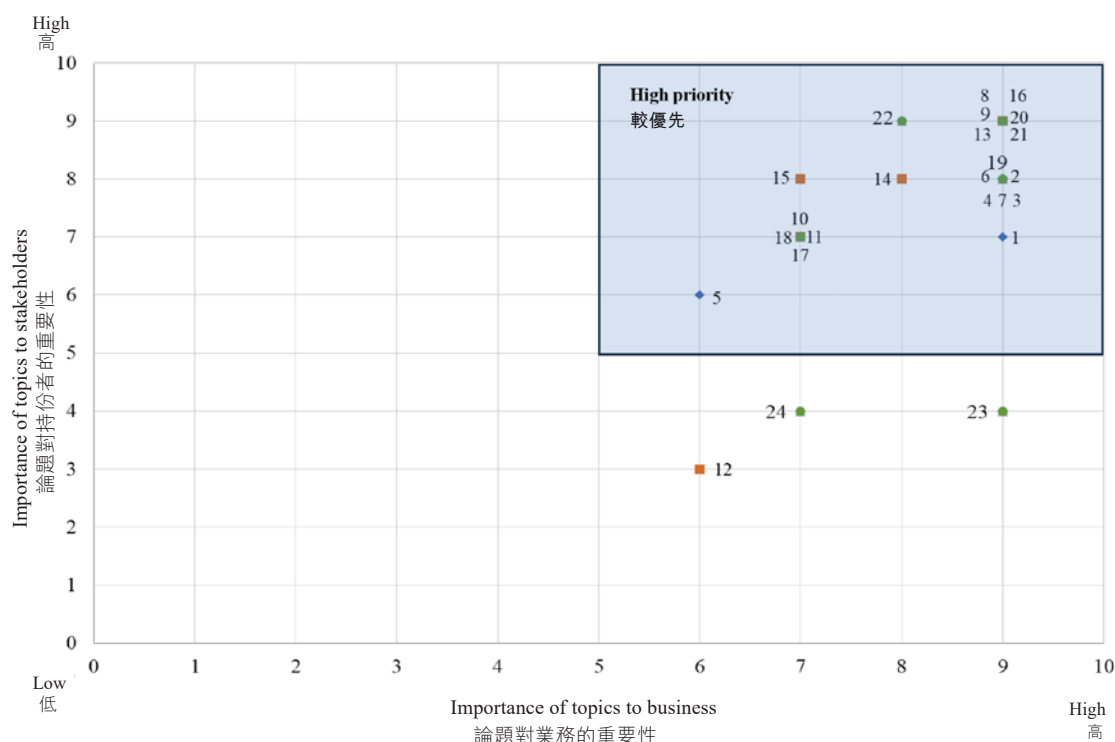


## MATERIALITY ASSESSMENT (Continued)

The Group's materiality matrix of ESG issues in Year 2024/25:

## 重要性評估(續)

於2024/25年度本集團環境、社會及管治事宜的重要性矩陣：



### Environmental issues 環境事宜

- Greenhouse gas emissions  
溫室氣體排放
- Energy consumption and resource management  
能源消耗及資源管理
- Water resources management  
水資源管理
- Waste management  
廢棄物管理
- Use of packaging materials  
包裝材料使用
- Impact on the environment  
對環境的影響
- Climate change  
氣候變化

### Social issues 社會事宜

- Community contribution  
社區貢獻
- Occupational health and safety  
職業健康與安全
- Child labour  
童工
- Forced and compulsory labour  
強迫及強制勞工
- Development and training  
發展及培訓
- Salaries and employee benefits  
薪金及僱員福利
- Diversity and equal opportunity  
多元化及平等機會
- Talent attraction and retention  
吸納及挽留人才

### Operation issues 營運事宜

- Anti-corruption  
反貪污
- Supply chain management  
供應鏈管理
- Supplier evaluation and selection  
供應商評估及篩選
- Customer service and satisfaction  
客戶服務及滿意度
- Customer privacy  
客戶私隱
- Feedback and complaint handling  
反饋及投訴處理
- Product safety and quality  
產品安全及品質
- Intellectual property protection  
知識產權保護
- Marketing and labelling  
營銷及標籤

## FEEDBACK FOR THIS REPORT

The Group welcomes feedback and suggestions on this report. If you have any questions or suggestions on this report and its contents, please contact the Group at [esg@zogroup.com.hk](mailto:esg@zogroup.com.hk).

## 對本報告的意見

本集團歡迎對本報告提出意見及建議。如閣下對本報告及其內容有任何疑問或建議，請與本集團聯絡：[esg@zogroup.com.hk](mailto:esg@zogroup.com.hk)。



## ENVIRONMENTAL ASPECTS

### EMISSIONS

The home ground of BCFC is St. Andrew's@ Knighthood Park (the "Stadium"), an association football stadium in the Bordesley district of Birmingham, the UK. The office of BCFC is also located in the Stadium. Besides, The Birmingham City Football Academy ("BCFC Academy") is located at the Knighthood Training and Academy Grounds (the "Training Ground"), BCFC Academy aims to provide a place to pursue and achieve success through a first class coaching environment for all the young players registered in its system, and to develop players who are able to meet the criteria for first team squad professional players at BCFC.

Fuels consumed by BCFC's motor vehicles are the main sources of nitrogen oxides ( $\text{NO}_x$ ), sulphur oxides ( $\text{SO}_x$ ) and particulate matter (PM) emissions. Additionally, gas is used during the operations of the boiling system, restaurants and catering services at the Stadium and the Training Ground, and the under-soil heating system which heats the underside of the pitch of the Stadium in withstanding any elements from bad weather, such as snow and ice. Fuel consumption of motor vehicles could generate greenhouse gases ("GHG") such as carbon dioxide ( $\text{CO}_2$ ), methane and nitrous oxide. BCFC have put into place a bus shuttle service for fans to help reduce the amount of traffic around the Stadium.

BCFC encourages walking, the use of cycle, public transport, car sharing and coach in order to reduce pollution emissions. Besides, BCFC ensures all its suppliers deliver excellent environmental, social and ethical management practices. Electricity is used during the operations of the lighting system, heaters and air-conditioners, and all other electrical devices such as computers, printers, televisions used at the Stadium and the Training Ground.

BCFC has a team of cleaners on site to deal with day-to-day hygiene function at the Stadium and the Training Ground. Cleaners are responsible for ensuring that all areas are cleaned at night after the staff has left. On match day in which BCFC hosts home game at the Stadium, a pre-cleaning will be arranged by BCFC before the match. Cleaning continues throughout the match and during half time of the match. After the match, a large team of cleaners will be arranged to ensure all areas of the Stadium are cleaned before commencement of next match. All the waste collected is put into the euro bins and will be collected by a professional company.

## 環境方面

### 排放

BCFC的主場球場為位於英國伯明翰市Bordesley區的一個名為St. Andrew's @ Knighthood Park的足球場(「球場」)。BCFC的辦事處亦設於球場內。此外，伯明翰城足球學院(「BCFC學院」)位於Knighthood Training and Academy Grounds(「訓練場」)，BCFC學院旨在透過頂級的訓練環境為所有在其系統中註冊的年輕球員提供一個追求並實現成功的地方，並培養能夠達到BCFC主隊專業標準的球員。

BCFC汽車消耗的燃料是氮氧化物( $\text{NO}_x$ )、硫氧化物( $\text{SO}_x$ )及懸浮粒子(PM)排放的主要來源。此外，球場及訓練場營運的煮沸系統、餐廳及餐飲服務，以及為球場草地加熱以應付下雪及結冰等惡劣天氣的地下加熱系統需耗用燃氣。汽車消耗燃料時會產生二氧化碳( $\text{CO}_2$ )、甲烷及氧化亞氮等溫室氣體(「溫室氣體」)。BCFC已為球迷提供巴士穿梭服務，以減少球場周圍的交通流量。

BCFC鼓勵步行、使用腳踏車、公共交通工具、汽車共享及旅遊巴士等，以減少污染物排放。此外，BCFC確保其所有供應商提供卓越的環境、社會及道德管理措施。電力用於球場及訓練場營運所使用的照明系統、加熱器及空調設備，以及所有其他電器，如電腦、打印機及電視機等。

BCFC在球場駐有一組保潔團隊，負責在球場及訓練場內處理日常衛生。保潔人員負責確保在工作人員離開後在夜間清潔所有區域。在每個BCFC於球場舉行主場比賽之球賽日，BCFC會安排在賽前提前進行清潔。在整場賽事過程中及比賽中場均會持續進行清潔。比賽結束後，BCFC將安排更多的保潔人員，以確保在下場賽事舉行之前球場所有區域均得到清理。所有收集的廢棄物將集中於輪式垃圾桶內，並將由專業公司收集。



## ENVIRONMENTAL ASPECTS (Continued)

### EMISSIONS (Continued)

BCFC hires a waste management company to handle BCFC's waste collection and recycling. All waste is put into skips which are collected by the waste management company and processed at their base for recyclable waste and non-recyclable waste. For electrical items or batteries to be disposed of, BCFC would use a separate skip provided by a waste management company for subsequent special treatment. No direct discharges of waste into water or land from the Stadium and the Training Ground were made in Year 2024/25.

The key environmental performance indicators of the Group's emissions in Year 2024/25 are shown in the table below:

## 環境方面 (續)

### 排放 (續)

BCFC聘請廢棄物管理公司處理BCFC的廢棄物收集及回收再用。所有廢棄物均投入吊斗，並由廢棄物管理公司收集及於其處理中心內按可回收及不可回收的廢棄物進行分類處理。就需棄置的電子物品或電池而言，BCFC會使用廢棄物管理公司另行提供的吊斗以安排其後的特殊處理。於2024/25年度內，球場及訓練場並無直接排放廢棄物至水資源或土地中。

於2024/25年度期間，本集團排放物的關鍵環境績效指標載列於下表：

| Environmental indicators                           | 環境指標                                   | Unit<br>單位                                                                         | For the year ended 30 June<br>截至6月30日止年度 |               |
|----------------------------------------------------|----------------------------------------|------------------------------------------------------------------------------------|------------------------------------------|---------------|
|                                                    |                                        |                                                                                    | 2025<br>2025年                            | 2024<br>2024年 |
| <b>Air emissions</b> <sup>(Note 1)</sup>           | <b>廢氣排放</b> <sup>(附註1)</sup>           |                                                                                    |                                          |               |
| Nitrogen oxides (NO <sub>x</sub> ) emissions       | 氮氧化物(NO <sub>x</sub> )排放               | kg<br>千克                                                                           | 358                                      | 261           |
| Sulphur oxides (SO <sub>x</sub> ) emissions        | 硫氧化物(SO <sub>x</sub> )排放               | kg<br>千克                                                                           | 1                                        | 1             |
| Particulate matter (PM) emissions                  | 懸浮粒子(PM)排放                             | kg<br>千克                                                                           | 6                                        | 5             |
| <b>GHG emissions</b>                               | <b>溫室氣體排放</b>                          |                                                                                    |                                          |               |
| Total GHG emissions <sup>(Note 2)</sup>            | 溫室氣體排放總量 <sup>(附註2)</sup>              | kg CO <sub>2</sub> e<br>二氧化碳當量(千克)                                                 | 888,879                                  | 838,773       |
| GHG emissions intensity                            | 溫室氣體排放密度                               | kg CO <sub>2</sub> e (per employee located in the UK)<br>二氧化碳當量(千克)<br>(每名位於英國之僱員) | 1,781                                    | 2,097         |
| Direct emissions (Scope 1)                         | 直接排放 <sup>(範圍1)</sup>                  | kg CO <sub>2</sub> e<br>二氧化碳當量(千克)                                                 | 29,560                                   | 41,677        |
| Indirect emissions (Scope 2) <sup>(Note 3)</sup>   | 間接排放 <sup>(範圍2)</sup> <sup>(附註3)</sup> | kg CO <sub>2</sub> e<br>二氧化碳當量(千克)                                                 | 788,992                                  | 774,412       |
| Other indirect emissions (Scope 3)                 | 其他間接排放 <sup>(範圍3)</sup>                | kg CO <sub>2</sub> e<br>二氧化碳當量(千克)                                                 | 70,327                                   | 22,684        |
| <b>Waste</b>                                       | <b>廢棄物</b>                             |                                                                                    |                                          |               |
| Total non-hazardous waste produced                 | 所產生無害廢棄物總量                             | kg<br>千克                                                                           | 422,514                                  | 240,082       |
| Non-hazardous waste produced intensity             | 所產生無害廢棄物密度                             | kg/employee located in the UK<br>千克／<br>每名位於英國之僱員                                  | 847                                      | 600           |
| Total hazardous waste produced <sup>(Note 4)</sup> | 所產生有害廢棄物總量 <sup>(附註4)</sup>            | kg<br>千克                                                                           | N/A<br>不適用                               | N/A<br>不適用    |
| Hazardous waste produced intensity                 | 所產生有害廢棄物密度                             | kg/employee located in the UK<br>千克／<br>每名位於英國之僱員                                  | N/A<br>不適用                               | N/A<br>不適用    |



## ENVIRONMENTAL ASPECTS (Continued)

### EMISSIONS (Continued)

Note 1: The emission factors used to calculate the  $\text{NO}_x$ ,  $\text{SO}_x$  and PM are sourced from: (i) the Hong Kong Environmental Protection Department's EMFAC-HK Vehicle Emission Calculation model; and (ii) the United States Environmental Protection Agency's Vehicle Emission Modeling Software – MOBILE6.1 and based on the assumption of 80% relative humidity, a temperature of 25 degrees Celsius, an average speed of 30kmh, and include running exhaust emissions only.

Note 2: GHG emissions can be divided into three separate areas (i) direct; (ii) indirect; and (iii) other indirect emissions as follows:

Scope 1: Direct GHG emissions from operations that are owned or controlled by BCFC including combustion of fuels in motor vehicles controlled by BCFC.

Scope 2: Indirect GHG emissions resulting from purchased electricity and gas consumption by BCFC.

Scope 3: Other indirect GHG emissions include emissions from paper waste disposed at landfills and emissions from electricity consumption for processing fresh water and sewage by BCFC.

Note 3: The emission factor of electricity consumed is sourced from the UK government conversion factors for company reporting of greenhouse gas emissions.

Note 4: Hazardous wastes produced by BCFC are mainly office electronic wastes, which are minimal and no relevant figure is quantified. In the event when any hazardous waste is to be disposed of, BCFC would engage professional service providers to handle it.

The Group has adopted a series of emission reduction measures to achieve the targets set. Details of measures to mitigate emissions, management of wastes and result achieved are set out as below:

- Sensors are installed in energy efficient heaters and most of the toilet lights in the Stadium which will be switched off if movement has not been detected for half an hour or on if movement is detected;
- BCFC provides different trash bins for recyclable wastes, non-recyclable wastes and non-hazardous wastes; and
- BCFC has hired a waste management company to calculate waste to landfill since August 2018. BCFC implements a multi-section recycling system that includes food waste, general waste, and recycling. This approach helps to reduce the volume of waste diverted from landfills. The average landfill diversion for Year 2024/25 is 100%, in which 35.53% of the waste has been recycled.

## 環境方面 (續)

### 排放 (續)

附註1：用於計算氮氧化物( $\text{NO}_x$ )、硫氧化物( $\text{SO}_x$ )及懸浮粒子(PM)的排放系數來源於：(i)香港環境保護署的EMFAC-HK汽車排放計算模型；及(ii)美國國家環境保護局的汽車排放模型軟件—MOBILE6.1，並假設相對濕度80%、溫度攝氏25度、平均時速每小時30公里及僅包括行車時的廢氣排放量。

附註2：溫室氣體排放可分為三個獨立範圍：(i)直接；(ii)間接；及(iii)其他間接排放，載列如下：

範圍1：由BCFC所擁有或控制的業務直接產生的溫室氣體排放，包括來自BCFC所控制的汽車燃燒的燃料。

範圍2：來自BCFC購買電力及消耗燃氣間接產生的溫室氣體排放。

範圍3：其他間接溫室氣體排放，包括來自棄置於堆填區的廢紙的排放及來自BCFC於處理淡水及污水所耗電力的排放。

附註3：耗電的排放系數來自英國政府供公司報告溫室氣體排放的轉換因子。

附註4：BCFC產生的有害廢棄物主要是辦公室電子廢棄物，數量極少及無相關量化數字。於處理任何有害廢棄物時，BCFC會委聘專業服務供應商進行處理。

本集團已採納一系列減少排放措施以達致所設定的目標。減少排放的措施、廢棄物管理及所取得成果的詳情載列如下：

- 球場的節能加熱器和大部分洗手間的電燈已安裝傳感器，倘於半小時並無偵測到物體移動則會關閉或倘偵測到物體移動則會開啟；
- BCFC為可回收廢棄物、不可回收廢棄物和無害廢棄物提供不同的垃圾桶；及
- BCFC自2018年8月起聘請一間廢棄物管理公司計算運往堆填區的廢棄物。BCFC實施包含廚餘、一般廢棄物及回收的多區域回收系統。這種方法有助於減少從堆填區分流的廢棄物量。於2024/25年度的平均堆填區分流率為100%，其中35.53%廢棄物獲得回收。



## ENVIRONMENTAL ASPECTS (Continued)

### EMISSIONS (Continued)

In the future, BCFC will continue its strict compliance with laws and regulations and formulate strategies to achieve the target goals.

To better manage the Group's material topics and its performance on emissions, the Group has set quantifiable targets for air emissions and GHG emissions over the year ending 30 June 2026 ("Year 2025/26") with emissions over the year ended 30 June 2019 as baseline as follows:

## 環境方面 (續)

### 排放 (續)

於將來，BCFC將繼續嚴格遵守法律及法規，並制定策略以實現目標。

為更佳管理本集團的重大議題及其在排放物方面的表現，本集團以截至2019年6月30日止年度之排放為基準設定截至2026年6月30日止年度（「2025/26年度」）廢氣排放及溫室氣體排放的量化目標如下：

| Environmental indicators<br>環境指標         | Reduction target<br>減排目標                            | Interim performance<br>中期表現 |
|------------------------------------------|-----------------------------------------------------|-----------------------------|
| NO <sub>x</sub> emissions<br>氮氧化物排放      | Reduce 3%-10% by Year 2025/26<br>2025/26年度前減少3%-10% | Decrease by 51%<br>減少51%    |
| SO <sub>x</sub> emissions<br>硫氧化物排放      | Reduce 3%-10% by Year 2025/26<br>2025/26年度前減少3%-10% | Decrease by 48%<br>減少48%    |
| PM emissions<br>懸浮粒子排放                   | Reduce 3%-10% by Year 2025/26<br>2025/26年度前減少3%-10% | Decrease by 58%<br>減少58%    |
| GHG emissions<br>溫室氣體排放                  | Reduce 3%-10% by Year 2025/26<br>2025/26年度前減少3%-10% | Decrease by 35%<br>減少35%    |
| Non-hazardous waste produced<br>所產生無害廢棄物 | Reduce 3%-10% by Year 2025/26<br>2025/26年度前減少3%-10% | Increase by 148%<br>增加148%  |
| Hazardous waste produced<br>所產生有害廢棄物     | Maintain minimal generation<br>保持極微量產生              | N/A<br>不適用                  |

BCFC strictly regulates the operation of its business to ensure the compliance with national and local laws and regulations relating to environmental protection and pollutant emissions. In Year 2024/25, there was no case of material non-compliance with the Climate Change Act 2008 and other relevant laws and regulations that have a significant impact on BCFC relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

In addition, there was no report of significant fines or sanctions as a result of non-compliance with the relevant laws and regulations in Year 2024/25.

BCFC嚴格規管其業務的營運，確保遵守與環保及污染物排放有關的國家及地方法律及法規。於2024/25年度，概無作出嚴重違反《2008年氣候變遷法》及有關廢氣及溫室氣體排放、向水及土地排污以及產生有害及無害廢棄物的其他相關法律及法規並對BCFC有重大影響的行為。

此外，於2024/25年度內，並無因違反相關法律及法規而招致重大罰款或制裁。



ENVIRONMENTAL ASPECTS (Continued)

USE OF RESOURCES

BCFC is committed to minimising the impact of business activities on the environment, and support environmental protection programmes. In particular, a number of initiatives designed to conserve resources were introduced to promote employees' awareness of the need to achieve efficient utilisation of resources.

The major use of resources of the Stadium and the Training Ground were electricity, gas and water consumptions. The total units of purchased electricity, diesel, petrol, gas and water consumed by the Group's emissions in Year 2024/25 are shown in the table below:

環境方面 (續)

資源使用

BCFC致力盡量減少商業活動對環境的影響，並支持環保活動。尤其是推出多項旨在節省資源的措施，以提升員工對有效使用資源的意識。

球場及訓練場主要使用的資源為電力、燃氣及用水。於2024/25年度，本集團耗用所購買的電力、柴油、汽油、燃氣及用水總量載列於下表：

|                                                              |                           | For the year ended 30 June<br>截至6月30日止年度                           |               |               |
|--------------------------------------------------------------|---------------------------|--------------------------------------------------------------------|---------------|---------------|
| Use of resources                                             | 資源使用                      | Unit<br>單位                                                         | 2025<br>2025年 | 2024<br>2024年 |
| Units of purchased electricity consumed                      | 購買電力用量                    | kWh<br>千瓦時                                                         | 2,979,032     | 2,901,221     |
| Units of purchased diesel consumed <sup>(Note 1)</sup>       | 購買柴油用量 <sup>(附註1)</sup>   | kWh<br>千瓦時                                                         | 80,671        | 156,044       |
| Units of purchased petrol consumed <sup>(Note 1)</sup>       | 購買汽油用量 <sup>(附註1)</sup>   | kWh<br>千瓦時                                                         | 33,533        | 10,138        |
| Units of purchased gas consumed                              | 購買燃氣用量                    | kWh<br>千瓦時                                                         | 1,430,387     | 949,777       |
| Total energy consumption                                     | 能源消耗總量                    | kWh<br>千瓦時                                                         | 4,523,623     | 4,017,180     |
| Total energy consumption intensity                           | 能源消耗密度總量                  | kWh/employee<br>located in the UK<br>千瓦時／每名位於<br>英國之僱員             | 9,065         | 10,043        |
| Amount of water consumption                                  | 用水量                       | m <sup>3</sup><br>立方米                                              | 37,026        | 26,455        |
| Water consumption intensity                                  | 用水密度                      | m <sup>3</sup> /employee located<br>in the UK<br>立方米／每名位於<br>英國之僱員 | 74            | 66            |
| Total amount of packaging materials used <sup>(Note 2)</sup> | 所用包裝材料總量 <sup>(附註2)</sup> | kg<br>千克                                                           | N/A<br>不適用    | N/A<br>不適用    |
| Packaging material consumption intensity                     | 所耗包裝材料密度                  | kg/unit produced<br>千克／產品單位                                        | N/A<br>不適用    | N/A<br>不適用    |

Note 1: The conversion factor used to calculate the units to kWh are sourced from the Energy Statistics Manual issued by the International Energy Agency.

附註1：用於計算單位轉換為千瓦時的轉換因子乃源自國際能源署發佈的能源統計手冊。

Note 2: Blues Store was operated by a third party in Year 2023/24. Therefore, data for packaging materials used by the Group was not counted in Year 2023/24. Data for packaging materials produced by BCFC in Year 2024/25 is minimal.

附註2：於2023/24年度，Blues Store由一名第三方經營，因此本集團使用的包裝材料數據並未計入2023/24年度。BCFC於2024/25年度生產的包裝材料數據極少。



## ENVIRONMENTAL ASPECTS (Continued)

### USE OF RESOURCES (Continued)

BCFC has installed energy efficient heaters throughout the Stadium. These energy efficient heaters have installed sensors and will switch off automatically if movement has not been detected for half an hour and thus cutting down energy use. Furthermore, BCFC has also installed sensors to most of the toilet lights in the Stadium, which means that the lights will only be switched on if movement is detected. BCFC continued to drive efforts in energy saving and emission reduction in Year 2024/25. Light emitting diode (LED) lightings are widely used in the workplace areas of the Stadium. Water is used in the operation of irrigation systems, restaurants and catering services, washroom at the Stadium and the Training Ground.

BCFC actively minimises the significant impact it potentially has on the environment. It seeks opportunities to reduce and recycle resources that have consumed in order to minimise the amount of waste generated to the environment. BCFC has established Environmental Policy to raise the awareness of staff for improving the energy and environmental performance in the offices.

BCFC acknowledges that its business activities have impact to the environment. BCFC prides itself on being environmentally friendly and it strives to enhance and improve its policies for pollution prevention constantly.

BCFC has currently performed the following measures to improve efficiency of use of resources and achieve the target goals:

- BCFC is committed to improving its environmental footprint in every possible way. Over the past 12 months, BCFC has explored various options, including the installation of solar panels to help achieve this goal;
- BCFC operates a policy to ensure water is not being wasted in every area of the ground, this includes reduced water usage in the winter when heavier rainfall is expected; and
- Investment that has been put into the Stadium is of the highest quality in order to ensure the environmental benefits of BCFC are being benefited.

## 環境方面 (續)

### 資源使用 (續)

BCFC已在整個球場內安裝節能加熱器。該等節能加熱器設有傳感器，若半小時內未檢測到物體移動，將會自動關閉，從而減少能源耗用。此外，BCFC亦在球場的大部份洗手間電燈上安裝傳感器，如此，照明只有在檢測到物體移動時才會開啟。於2024/25年度內，BCFC繼續推進節能減排工作。球場的工作區域內廣泛使用發光二極管(LED)燈具。水資源用於球場及訓練場內灌溉系統、餐廳及餐飲服務及洗手間的運作。

BCFC積極將其對環境的潛在重大影響減至最低，尋求減少及回收消耗資源的機會，以盡量減少所產生影響環境的廢棄物數量。BCFC制定了環境政策以提高員工對改善辦公室能源及環境表現的意識。

BCFC認同其商業活動對環境帶來影響。BCFC以作為環保企業為榮，並不斷努力優化及完善其污染防治政策。

BCFC目前已實行下列措施以改善資源使用效益及達致目標：

- BCFC致力以各種可能方法改善其環境足跡。於過去12個月，BCFC探索了各種方案，包括安裝太陽能板，以幫助實現此目標；
- BCFC已實行政策，以確保在場地每個角落的水均不會浪費，這包括於冬季預期降雨量較大時減少用水量；及
- 球場已獲投入最高質量的投資，以確保BCFC的環境效益得以實現。



## ENVIRONMENTAL ASPECTS (Continued)

### USE OF RESOURCES (Continued)

During Year 2024/25, BCFC has not experienced any difficulty in sourcing water that is fit for the usage of BCFC.

To better manage the Group's material topics and its performance on environmental aspect, the Group decides to set quantifiable targets for use of resources over the Year 2025/26 with consumptions over the year ended 30 June 2019 as baseline as follows:

| Environmental indicators<br>環境指標 | Reduction target<br>節約目標                            | Interim performance<br>中期表現 |
|----------------------------------|-----------------------------------------------------|-----------------------------|
| Energy consumption<br>能源消耗       | Reduce 3%-10% by Year 2025/26<br>2025/26年度前減少3%-10% | Decrease by 11%<br>減少11%    |
| Water consumption<br>用水量         | Reduce 3%-10% by Year 2025/26<br>2025/26年度前減少3%-10% | Decrease by 39%<br>減少39%    |

### THE ENVIRONMENT AND NATURAL RESOURCES

BCFC is committed to reducing the operation impacts on environment and natural resources. Policies are established to consider the actual impacts on environment and natural resources and to reduce such impacts. BCFC encourages environmental education and advocacy among employees to motivate environmentally responsible behaviour which helps fulfil the Group's commitment to minimising its adverse impacts on the environment.

BCFC understands that its performance in respect of emissions, waste production and disposal, and use of resources impacts the environment, BCFC endeavours to minimise such impacts, and communicate BCFC's environmental policies, measures, performance, and achievements to the stakeholders. No significant impact on the environment and natural resources was caused in view of BCFC's business nature. Policies and/or measures adopted specific to managing potential impacts of activities on the environment and natural resources are mentioned above.

All works at the Stadium are being carried out by certified professionals that are aware of the BCFC ambition to be more environmentally friendly. All products put into place are likely to be more sustainable, including the floodlighting system. In addition, BCFC maintains ongoing communication with the city council to ensure compliance with regulations. All rules are adhered to and every effort is made to minimise waste.

### 環境方面(續)

#### 資源使用(續)

於2024/25年度期間，BCFC在取得適合BCFC使用的水源方面並無遭遇任何困難。

為更佳管理本集團的重大議題及其在環境方面的表現，本集團決定以截至2019年6月30日止年度之用量為基準設定2025/26年度資源使用的量化目標如下：

### 環境及天然資源

BCFC致力減少營運對環境及天然資源之影響，並已制定政策考慮對環境及天然資源之實際影響及如何減輕影響。BCFC鼓勵環境教育及向僱員提倡以推動對環境負責之行為，這有助於履行本集團盡量減少其對環境造成的不利影響之承諾。

BCFC明白其在排放、廢棄物產生及處置以及資源使用方面的表現會對環境造成影響，BCFC盡力使這些影響最小化，並向持份者傳達BCFC的環境政策、措施、表現及成就。鑑於BCFC的業務性質，並無造成對環境及天然資源的重大影響。針對管理對環境及天然資源造成潛在影響的活動之已採取政策及／或措施已於上文提述。

球場內所有工程均由經認證的專業人員進行，彼等均明瞭BCFC推行更環保模式的決心。所有投入使用的產品，包括泛光照明系統，有望更符合可持續發展的原則。此外，BCFC與市議會持續溝通，以確保符合法規，並為減少浪費而遵守所有規則及竭盡一切努力。



## ENVIRONMENTAL ASPECTS (Continued)

### CLIMATE CHANGE

Task Force on Climate-related Financial Disclosures (the “TCFD”) provides a reporting framework for companies to report their climate-related risks to the stakeholders. TCFD divided climate-related risks into physical risks and transition risks, the physical impacts of climate change and transition risks brought by decarbonisation could have material impact to BCFC’s operation and development. BCFC has raised its awareness towards the risks and potential impacts on BCFC due to climate change. BCFC has identified the climate-related risks that may adversely impact the BCFC’s operations and development.

BCFC understands that the climate change has posed existential threats to the world and its operation, and BCFC must put effective measures in place to protect its operations from potential disruptions and damages caused by them. Such risks include physical risks such as typhoons and rainstorms potentially leading to loss of electrical power, property and machinery damage and staff casualty as well as transition risks such as policy and regulatory changes.

In response to these, BCFC has created risk management system and procedures to identify, monitor and control climate change impacts. Particular measures to mitigate climate change related impacts include the enhancement and well maintenance of building design and structure and facilities therein to strengthen endurance against extreme weathers. Emergency plans including flexibility of working hour and location under certain extreme weathers are also in place to maintain BCFC’s day-to-day operation in order and reduce risks of staff injuries when commuting.

BCFC is also concerned about the exposure to relevant regulatory requirement that would have potential cost implications or disruption of operation due to failure to meet them by the then practices of operations. Failure to comply with those limits would lead to a fine and or even an order to suspend the operation for a certain period. BCFC will regularly review relevant policy updates and assess their potential impact on the operation and stipulate relevant responsive measures to mitigate the potential risks.

The management identifies changing weather conditions could significantly affect BCFC. To mitigate these identified risks, BCFC has implemented various strategies and measures, including completing infrastructure improvements at the Stadium and the Training Ground. These initiatives enhance our resilience in such situations. Furthermore, BCFC integrates climate-related risks and opportunities into its long-term strategic planning and capital expenditure strategies.

## 環境方面 (續)

### 氣候變化

氣候相關財務披露工作小組 (「TCFD」) 為公司向持份者報告其氣候相關風險提供報告框架。TCFD將氣候相關風險劃分為實體風險及過渡風險，去碳化帶來的氣候變化的實體影響及過渡風險可能對BCFC的營運及發展造成重大影響。BCFC已針對因氣候變化給BCFC帶來的風險及潛在影響提高意識。BCFC已識別可能對BCFC營運及發展造成不利影響的氣候相關風險。

BCFC明白氣候變化已對世界及其營運構成生存威脅，而BCFC須採取有效措施保護其營運免受由此造成的潛在干擾及損害。有關風險包括可能導致電力損失、財產及機械損壞以及員工傷亡的颱風及暴雨等實體風險，以及政策及監管變化等過渡風險。

為應對此等問題，BCFC已建立風險管理系統及程序，以識別、監控及控制氣候變化影響。減輕氣候變化相關影響的具體措施包括加強及維護建築設計、結構及設施，以增強抵禦極端天氣的能力。BCFC亦設有應急方案 (包括在若干極端天氣下靈活調整工作時間及地點) 以維持BCFC的日常營運，以減少員工在通勤時受傷的風險。

BCFC亦關注相關監管規定的風險，可能會因當時的營運實踐未能滿足相關監管規定而產生潛在成本影響或營運中斷。不遵守此等限制將導致罰款，甚至被命令暫停營運一段時間。BCFC將定期檢討相關政策更新並評估其對營運的潛在影響，並制定相關應對措施以減輕潛在風險。

管理層發現，天氣狀況不斷變化可能會對BCFC造成重大影響。為減輕該等已識別風險，BCFC已實施不同策略及措施，包括完成球場及訓練場的基礎設施改善工程。該等舉措可提高我們在有關情況下的抵禦能力。此外，BCFC把氣候相關風險及機遇融入其長期策略規劃及資本支出策略中。



SOCIAL ASPECTS

EMPLOYMENT

During Year 2024/25, the compositions of workforce by different categories are stated as follows:

社會方面

僱傭

於2024/25年度期間，按類別劃分的員工組成載列如下：

|                                                |                   | For the year ended 30 June<br>截至6月30日止年度 |               |               |
|------------------------------------------------|-------------------|------------------------------------------|---------------|---------------|
| The composition of the employees by categories | 按類別劃分的僱員組成        | Unit<br>單位                               | 2025<br>2025年 | 2024<br>2024年 |
| <b>Workforce by gender</b>                     | <b>按性別劃分的員工</b>   |                                          |               |               |
| – Male                                         | – 男性              | No. of employees<br>僱員人數                 | 379 (76%)     | 309 (77%)     |
| – Female                                       | – 女性              | No. of employees<br>僱員人數                 | 120 (24%)     | 91 (23%)      |
| <b>Workforce by employment type</b>            | <b>按僱傭類別劃分的員工</b> |                                          |               |               |
| – Full time                                    | – 全職              | No. of employees<br>僱員人數                 | 359 (72%)     | 282 (71%)     |
| – Part time                                    | – 兼職              | No. of employees<br>僱員人數                 | 140 (28%)     | 118 (29%)     |
| <b>Workforce by age group</b>                  | <b>按年齡組別劃分的員工</b> |                                          |               |               |
| – Under 30 years old                           | – 30歲以下           | No. of employees<br>僱員人數                 | 162 (33%)     | 132 (33%)     |
| – 30-50 years old                              | – 30至50歲          | No. of employees<br>僱員人數                 | 251 (50%)     | 188 (47%)     |
| – Over 50 years old                            | – 50歲以上           | No. of employees<br>僱員人數                 | 86 (17%)      | 80 (20%)      |
| <b>Workforce by geographical region</b>        | <b>按地區劃分的員工</b>   |                                          |               |               |
| – UK                                           | – 英國              | No. of employees<br>僱員人數                 | 499 (100%)    | 400 (100%)    |
| – Others                                       | – 其他              | No. of employees<br>僱員人數                 | 0 (0%)        | 0 (0%)        |

BCFC emphasises on developing human resources and providing competitive remuneration and welfare packages. Promotion opportunities and salary adjustments are benchmarked against individual performance. Employees are entitled to benefits such as annual leave, sick leave, statutory sick pay, sickness absence, maternity leave, paternity leave, shared parental leave and other absences and leave as mentioned in the staff handbook of BCFC.

BCFC強調培養人力資源，及提供有競爭力的薪酬福利待遇。晉升機會及薪資調整乃根據個人表現為基準。僱員可享受BCFC員工手冊中所述的年假、病假、法定病假工資、因病缺勤、產假、侍產假、育兒假及其他缺勤及休假等福利。

BCFC is an equal opportunities employer and deplores any kind of discrimination amongst colleagues, job candidates, customers or associates. BCFC has established Equal Opportunities Policy which is a statement of intent derived from these values. BCFC provides equal opportunities for all employees. BCFC also takes every action possible to avoid discrimination on the grounds of sex, age, sexual orientation, race, ethnic, origin, religious or philosophical, beliefs or disability.

BCFC是平等機會僱主，強烈反對同事、求職者、客戶或夥伴之間存在任何類型的歧視。BCFC已建立平等機會政策，此乃源於該等價值觀的意向聲明。BCFC為全體僱員提供平等機會，並採取一切可能的行動，避免基於性別、年齡、性取向、種族、族裔、血統、宗教、哲學、信仰或殘疾的歧視。



## SOCIAL ASPECTS (Continued)

### EMPLOYMENT (Continued)

BCFC has established controls for managing employee grievances and addressing labour-related disputes. BCFC has a third-party service provider named “Guardian Support”, which provides human resources advice. Furthermore, BCFC has in-house legal counsel to assist in dealing with these matters.

During Year 2024/25, BCFC’s employee turnover rate by categories is stated as follows:

## 社會方面 (續)

### 僱傭 (續)

BCFC已建立管理僱員申訴及處理勞資相關糾紛的管控機制。BCFC聘用一家名為「Guardian Support」的第三方服務供應商，提供人力資源方面的建議。此外，BCFC有內部法律顧問協助處理該等事宜。

於2024/25年度期間，按類別劃分的BCFC僱員流失比率載列如下：

|                                                                          |                                        | For the year ended 30 June<br>截至6月30日止年度 |               |
|--------------------------------------------------------------------------|----------------------------------------|------------------------------------------|---------------|
|                                                                          |                                        | 2025<br>2025年                            | 2024<br>2024年 |
| <b>Employee turnover rate</b>                                            | <b>僱員流失比率</b>                          |                                          |               |
| <b>Employee turnover rate by gender</b> <sup>(Note 1)</sup>              | <b>按性別劃分的僱員流失比率</b> <sup>(附註1)</sup>   |                                          |               |
| – Male                                                                   | – 男性                                   | 13%                                      | 28%           |
| – Female                                                                 | – 女性                                   | 11%                                      | 43%           |
| <b>Employee turnover rate by age group</b> <sup>(Note 1)</sup>           | <b>按年齡組別劃分的僱員流失比率</b> <sup>(附註1)</sup> |                                          |               |
| – Under 30 years old                                                     | – 30歲以下                                | 9%                                       | 41%           |
| – 30-50 years old                                                        | – 30-50歲                               | 12%                                      | 28%           |
| – Over 50 years old                                                      | – 50歲以上                                | 20%                                      | 24%           |
| <b>Employee turnover rate by geographical region</b> <sup>(Note 1)</sup> | <b>按地區劃分的僱員流失比率</b> <sup>(附註1)</sup>   |                                          |               |
| – UK                                                                     | – 英國                                   | 12%                                      | 32%           |
| – Others                                                                 | – 其他                                   | 0%                                       | 0%            |

Note 1: Employee turnover rate by categories is calculated by dividing the total number of employees departed in such category by the average number of employees in the corresponding category.

附註1：按類別劃分的僱員流失比率乃按該類別離職的僱員總數除以相應類別的僱員平均數計算。

BCFC aims to achieve an environment in which everyone feels free to contribute to the organisation and to maximise its potential without unfair obstruction. Its Equal Opportunities Policy is the policy to ensure that all existing and potential employees, customers or any associates of BCFC receive equal consideration, and experience no discrimination, harassment or less favourable treatment either directly or indirectly. BCFC is committed to the elimination of unlawful or unfair discrimination on the grounds of any protected characteristics.

BCFC旨在打造讓每名僱員都可以自由地為公司作貢獻，並在沒有不公平障礙的情況下發揮其最大潛力的環境。其平等機會政策乃確保BCFC所有現有僱員及準僱員、客戶或任何夥伴享有同等待遇的政策，而不會直接或間接遭受歧視、騷擾或不公平待遇。BCFC致力在任何受保護的特性基礎上消除非法或不公平歧視。

It is impossible for BCFC to apply the principles of equal opportunities to the recruitment of players since this depends largely upon the personal and professional judgement of the football team manager. In the recruitment of non-playing staff, BCFC uses its best endeavours to monitor all decisions made to ensure that they are consistent with the Equal Opportunities Policy.

由於招聘球員很大程度上取決於足球領隊的個人及專業判斷，因此，BCFC不可能應用平等機會原則。在招聘非球員員工方面，BCFC盡最大努力監督所有決定，確保其符合平等機會政策。



## **SOCIAL ASPECTS** *(Continued)*

### **EMPLOYMENT** *(Continued)*

BCFC strictly regulates the operation of its business to ensure the compliance with national and local laws and regulations relating to employment during the course of operation. In Year 2024/25, there was no case of material non-compliance with the Equality Act 2010 and the relevant laws and regulations that have a significant impact on BCFC relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare. In addition, there was no report of significant fines or sanctions as a result of non-compliance with the relevant laws and regulations in Year 2024/25.

### **HEALTH AND SAFETY**

BCFC has in place the Health and Safety Policy. This is the policy formulated by the management of BCFC, the aim of which is to do all that is reasonably practicable to prevent personal injury and damage to property and to protect everyone, including the public, in so far as they come into contact with BCFC or its activities, from any foreseeable hazard and danger and to detail the specific responsibilities of all department heads and directors.

BCFC recognises its responsibilities (i) to provide and maintain safe and healthy working conditions; (ii) to provide training and instruction to enable employees to perform their work safely; (iii) to maintain a continuing and progressive interest in health and safety; (iv) to take into account all statutory requirements for health and safety; (v) to consult and involve employees in health and safety matters wherever possible; and (vi) to the public, visitors and contractors.

The management of BCFC also recognises that its employees have a duty to co-operate in implementation of the Health and Safety Policy by (i) working safely; (ii) meeting their statutory duties; (iii) reporting incidents that have led or may lead to injury or damage; and (iv) following the Health and Safety Procedures and safe systems of work.

The management of BCFC has a duty under Section 2(1) of the Health and Safety at Work Act 1974 ("Health and Safety Law") of the UK, so far as is reasonably practicable, to look after health, safety and welfare of all its employees and any other person who may be affected by the work activities.

## **社會方面** *(續)*

### **僱傭** *(續)*

BCFC嚴格規管其業務的營運，以確保於營運過程中遵守與僱傭相關的國家及地方法律及法規。於2024/25年度內，概無作出嚴重違反《2010年平等法》及有關補償及解僱、招聘及晉升、工作時間、休息時間、平等機會、多元化、反歧視及其他利益和福利的相關法律及法規並對BCFC有重大影響的行為。此外，於2024/25年度內，並無因違反相關法律及法規而招致重大罰款或制裁。

### **健康與安全**

BCFC已設有健康與安全政策。BCFC管理層制定該政策，旨在於合理可行之情況下盡一切所能防止人身傷害及財產損失，並保護包括公眾在內的所有人在與BCFC聯繫及參與其活動時免受任何可預見的傷害及危險，以及詳細說明所有部門主管及總監的具體職責。

BCFC深知其包括(i)提供並維持安全及健康的工作條件；(ii)提供培訓及指導，讓員工可安全地工作；(iii)對健康與安全保持持續增長的興趣；(iv)考慮所有有關健康與安全的法定要求；(v)盡可能諮詢僱員並使其參與健康與安全事宜；及(vi)對公眾、訪客及承包商的責任。

BCFC的管理層亦明白其僱員有責任落實實施健康與安全政策，具體包括(i)安全工作；(ii)履行法定職責；(iii)報告導致或可能導致受傷或損壞的事故；及(iv)遵循健康與安全程序及工作安全制度。

根據英國《1974年工作健康與安全法》（「健康與安全法」）第2(1)條，BCFC的管理層有責任在合理可行情況下，照顧所有僱員以及任何其他可能受工作活動影響之人士的健康、安全及福利。



## **SOCIAL ASPECTS** *(Continued)*

### **HEALTH AND SAFETY** *(Continued)*

Every employee working for BCFC has a duty of care under Section 7 of the Health and Safety Law to take reasonable care of himself or herself and any other person who may be affected by employee's actions or omissions.

The Health and Safety Committee is formed pursuant to statutory requirements and is responsible for ensuring the compliance with the relevant laws and regulations. The structure of this committee comprises safety officer, operations director, maintenance manager, etc. Employees also have a duty to assist and co-operate with BCFC and any other person to ensure all aspects of Health and Safety Law are adhered to.

All BCFC's employees receive written instructions from a competent person on fire safety at the induction stage of their employment and are updated at least annually. Training course contents include but not limited to (i) the procedures to be adopted in case of fire; (ii) the methods of raising the alarm; (iii) the actions to be taken on hearing the alarm; and (iv) the positions and uses of all fire fighting equipment.

Being a professional football club in the UK, BCFC is required to follow compliance instructions from Ground Regulations and the rules and regulations of the Fédération Internationale de Football Association, the Union of European Football Associations, the Football Association ("FA"), the Premier League and the EFL in respect of the relevant competition.

The Ground Regulations of BCFC are posted on every entrance of the Stadium. Security guards who work on match day are required to ensure that no prohibited articles are allowed into ground.

BCFC has a comprehensive security system and has installed closed-circuit televisions ("CCTV") in every area of the Stadium. All these security systems and CCTV are controlled by the security room located at the Stadium.

Besides, BCFC outsourced event security services (e.g. match day events) at the Stadium to a professional company to ensure safety of all the attendees of event.

## **社會方面** *(續)*

### **健康與安全** *(續)*

根據健康與安全法第7條，在BCFC工作的每名僱員均有謹慎責任對其本身以及可能受僱員行為或疏忽影響的任何其他人士予以合理照顧。

根據法定要求，健康與安全委員會已經成立。該委員會負責確保相關法律及法規得以遵守。該委員會的架構包括安全主任、營運總監、維護經理等。員工亦有責任協助BCFC及任何其他人士並與其合作，以確保健康與安全法的所有方面均得以遵守。

BCFC的全體僱員在入職時會接受消防安全專業人員的書面指導，並至少每年更新一次。培訓課程內容包括但不限於(i)遇火災時應採用的程序；(ii)發出警報的方法；(iii)聽到警報時應採取的行動；及(iv)所有消防設備的位置及使用。

作為英國的一家職業足球球會，BCFC須遵守球場規定的合規指示以及國際足球協會、歐洲足球協會聯盟、英格蘭足球總會（「FA」）、英格蘭超級足球聯賽及英格蘭足球聯賽有關比賽的規則及規定。

BCFC的球場規定張貼在球場的每個入口處。在比賽當日工作的保安人員須確保沒有違禁物品進入球場。

BCFC有全面的保安系統，並在球場的每個區域安裝了閉路電視（「閉路電視」）。所有該等保安系統及閉路電視均由位於球場的保安室控制。

此外，BCFC外聘一家專業公司在球場提供球賽日活動等活動的保安服務，以保證所有活動參與者的安全。



## SOCIAL ASPECTS (Continued)

### HEALTH AND SAFETY (Continued)

BCFC strictly regulates the operation of its business to ensure the compliance with national and local laws and regulations relating to health and safety during the course of operation. In Year 2024/25, there was no case of material non-compliance with Access to Medical Report Act 1988, Access to Health Records Act 1990, Health and Safety at Work Act 1974 and the relevant laws and regulations relating to providing a safe working environment and protecting employees from occupational hazards that have a significant impact on BCFC. In addition, there was no report of significant fines or sanctions as a result of non-compliance with the relevant laws and regulations in Year 2024/25.

#### Work-related fatalities occurred

因工作關係而死亡的事故

Number of work-related fatalities

因工作關係而死亡的人數

Rate of work-related fatalities (%)

因工作關係而死亡的比率(%)

#### For the year ended 30 June

截至6月30日止年度

| 2025  | 2024  | 2023  |
|-------|-------|-------|
| 2025年 | 2024年 | 2023年 |

|   |   |   |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

|   |   |   |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

#### For the year ended 30 June

截至6月30日止年度

#### Work injury

工傷

| 2025  | 2024  |
|-------|-------|
| 2025年 | 2024年 |

Lost days due to work injury

因工傷損失工作日數

|   |   |
|---|---|
| 0 | 0 |
|---|---|

### DEVELOPMENT AND TRAINING

All new employees of BCFC will attend an induction programme. BCFC aims to give new employee as much help and information as possible to help them to settle down quickly into their new job. At the commencement of employment, on-the-job training will be arranged for employees by immediate supervisor or line manager.

BCFC also includes a Time Off to Train Policy in its staff handbook, which allows employees to request time off for training. The details of the application procedures are stated in the staff handbook.

## 社會方面 (續)

### 健康與安全 (續)

BCFC嚴格規管其業務的營運，以確保於營運過程中遵守與健康與安全相關的國家及地方法律及法規。於2024/25年度，概無作出嚴重違反《1988年公開醫療報告法案》、《1990年公開健康記錄法案》、《1974年工作健康與安全法》及有關提供安全工作環境及保障僱員免受職業危害的相關法律及法規並對BCFC有重大影響的行為。此外，於2024/25年度內，並無因違反相關法律及法規而招致重大罰款或制裁。

### 發展及培訓

BCFC的所有新員工將參加入職培訓。BCFC致力為新員工提供協助及資訊，以助他們盡快適應新工作。在受僱開始時，僱員將由直屬上司或部門經理安排在職培訓。

BCFC亦將利用空餘時間培訓政策載入其員工手冊，根據該政策，僱員可申請利用空餘時間進行培訓。有關申請程序的詳情載於員工手冊。



## **SOCIAL ASPECTS** *(Continued)*

### **DEVELOPMENT AND TRAINING** *(Continued)*

BCFC provided a number of training courses to its staff in Year 2024/25. The following list summarised the training courses provided:

- International Sport and Exercise Nutrition Conference 2024
- UK Strength and Conditioning Association 2024 conference
- The International Society for the Advancement of Kinanthropometry Level 2
- Sportsmith Rehab Conference – Return to play of lower limb injuries
- UEFA C Coaching License
- UK Strength and Conditioning Association Plyometrics, Agility & Speed Workshop
- Science Behind Anti-Doping
- Mental Health First Aid
- Health Behavior Change: From Evidence to Action
- Emergency First Aid in Football Course
- The British Association of Sport and Exercise Sciences Conference 2024
- The 2024 Big Data Webinar

Human resources meetings are held at the beginning of each year to outline potential departmental structures. These meetings identify roles that require training for career development, which will subsequently be incorporated into the annual budgets.

## **社會方面** *(續)*

### **發展及培訓** *(續)*

於2024/25年度期間，BCFC已為員工提供若干培訓課程。所提供培訓課程的清單概列如下：

- 2024年國際運動與運動營養學會議
- 英國體能協會2024年度大會
- 國際人體測量學促進社二級
- Sportsmith康復研討會－下肢損傷重返賽場專題
- 歐洲足球協會聯盟C級教練執照
- 英國體能協會增強式訓練、敏捷性和速度研討會
- 反興奮劑科學原理
- 心理健康急救
- 健康行為改變：從實證到實踐
- 足球運動急救課程
- 2024年英國運動與運動科學協會會議
- 2024年大數據網絡研討會

每年年初均會召開人力資源會議，以規劃潛在的部門架構。於該等會議上確定須接受職業發展培訓的職位，並其後將之納入年度預算。



## SOCIAL ASPECTS (Continued)

### DEVELOPMENT AND TRAINING (Continued)

During Year 2024/25, the percentage of employees trained and the average training hours completed per employee are as follows:

## 社會方面 (續)

### 發展及培訓 (續)

於2024/25年度期間，受訓僱員百分比及每名僱員已完成的平均受訓時數載列如下：

|                                                               |                       | For the year ended 30 June |       |
|---------------------------------------------------------------|-----------------------|----------------------------|-------|
|                                                               |                       | 截至6月30日止年度                 |       |
|                                                               |                       | 2025                       | 2024  |
|                                                               |                       | 2025年                      | 2024年 |
| Percentage of employees trained (Note 1)                      | 受訓僱員百分比 (附註1)         | 16%                        | 11%   |
| Percentage of employees trained by gender (Note 2)            | 按性別劃分的受訓僱員百分比 (附註2)   |                            |       |
| - Male                                                        | - 男性                  | 74%                        | 89%   |
| - Female                                                      | - 女性                  | 26%                        | 11%   |
| Percentage of employees trained by employee category (Note 2) | 按僱員類別劃分的受訓僱員百分比 (附註2) |                            |       |
| - Senior management                                           | - 高級管理層               | 1%                         | 2%    |
| - Middle management                                           | - 中級管理層               | 18%                        | 56%   |
| - General staff                                               | - 一般員工                | 81%                        | 42%   |

Note 1: Percentage of employees trained is calculated by dividing the number of employees who took part in training by the number of employees.

附註1：受訓僱員的百分比乃按參加培訓僱員人數除以僱員人數計算。

Note 2: Breakdown for employees trained by categories is calculated by dividing the number of employees trained in such category by the number of employees who took part in training.

附註2：按類別劃分的受訓僱員分項乃按該類別受訓僱員人數除以參加培訓僱員人數計算。

**SOCIAL ASPECTS** (Continued)

## 社會方面 (續)

**DEVELOPMENT AND TRAINING** (Continued)

## 發展及培訓 (續)

For the year ended 30 June

截至6月30日止年度

2025

2024

2025年

2024年

|                                                             |                             |   |    |
|-------------------------------------------------------------|-----------------------------|---|----|
| <b>Average training hours per employee</b> (Note 1)         | <b>每名僱員平均受訓時數</b> (附註1)     | 4 | 10 |
| <b>Average training hours by gender</b> (Note 2)            | <b>按性別劃分的平均受訓時數</b> (附註2)   |   |    |
| – Male                                                      | – 男性                        | 5 | 11 |
| – Female                                                    | – 女性                        | 2 | 10 |
| <b>Average training hours by employee category</b> (Note 2) | <b>按僱員類別劃分的平均受訓時數</b> (附註2) |   |    |
| – Senior management                                         | – 高級管理層                     | 2 | 1  |
| – Middle management                                         | – 中級管理層                     | 4 | 13 |
| – General staff                                             | – 一般員工                      | 4 | 10 |

Note 1: Average training hours per employee is calculated by dividing the total number of training hours by the number of employees.

附註1：每名僱員平均受訓時數乃按總受訓時數除以僱員人數計算。

Note 2: Average training hours by categories is calculated by dividing the total number of training hours for such category by the number of employees in the corresponding category.

附註2：按類別劃分的平均受訓時數乃按該類別總受訓時數除以相應類別僱員人數計算。

**LABOUR STANDARDS**

## 勞工準則

BCFC fully understands that the exploitation of child and forced labour are universally condemned, and therefore takes the responsibility against child and forced labour. From time to time, BCFC reviews its overall employment practices to avoid child or forced labour and other potential irregularities. Members of staff is required to provide identification documents upon joining BCFC. Should the staff provide false identity or false personal particulars, the said staff would be considered to have committed serious breach of the BCFC's rules and regulations, his/her employment would be terminated immediately. If any child labour or forced labour is identified, the employment contract will be terminated immediately. In Year 2024/25, BCFC strictly complied with the relevant laws and regulations in respect of child and forced labour that have a significant impact on BCFC.

BCFC深知，社會一致譴責剝削兒童及強制勞工，因此針對童工及強制勞工負有重大責任。BCFC不時審閱其整體僱傭慣例，以避免童工或強制勞工和其他潛在違規行為。員工於加入BCFC時需要提供身份證明文件。倘若員工提供虛假身份或虛假個人資料，該員工將被視為嚴重違反BCFC的規則和規例，並將立即終止僱用。如發現任何童工或強制勞工，將立即終止僱傭合約。於2024/25年度，BCFC嚴格遵守有關童工和強制勞工並對BCFC有重大影響的相關法例和法規。



## **SOCIAL ASPECTS** (Continued)

### **LABOUR STANDARDS** (Continued)

BCFC strictly regulates the operation of its business to ensure the compliance with national and local laws and regulations relating to labour standards during the course of operation. In Year 2024/25, there was no case of material non-compliance with Section 54 of the Modern Slavery Act 2015 of the UK and the relevant laws and regulations relating to preventing child or forced labour that have a significant impact on BCFC. In addition, there was no report of significant fines or sanctions as a result of non-compliance with the relevant laws and regulations in Year 2024/25.

### **SUPPLY CHAIN MANAGEMENT**

BCFC has set up strict supply chain management system to ensure high quality of food and products are provided to its customers. Specific attention has been paid to promote the health and safety of consumables of BCFC's restaurants and catering services.

Executive head chef and his team members are responsible for ensuring Hazard Analysis and Critical Control Points (HACCP) procedures are fully updated and implemented in full in all kitchens for delivery, service and storage of food. Besides, all food suppliers of BCFC must meet the relevant environmental health standards.

To identify environmental and social risks along the supply chain and to promote environmentally preferable products and services when selecting suppliers, BCFC's requirements on environment and social and occupational health safety, to contracting parties on a timely basis, to ensure their understanding towards BCFC's requirements. Suppliers are chosen based on the supplier's continuous ability to guarantee satisfactory product quantity and quality, reasonable price, timely delivery, environmental friendliness and good services. To protect our vital interests, BCFC always selects legitimate suppliers with good quality, relevant qualifications and excellent service capabilities on the basis of transparency and fairness. The performance of suppliers in discharging their environmental and social responsibilities is also one of the evaluation criteria for our suppliers. In the process of selecting suppliers, factors such as candidates' sustainable development and management strategies, labour standards, moral standards and environmental management systems are included in the scoring system for close examination. BCFC also encourages suppliers to actively assume their corporate social responsibilities by observing the regulatory requirements and business ethics in respect of business operation, marketing campaigns, social occasions and environmental obligations.

## **社會方面** (續)

### **勞工準則** (續)

BCFC嚴格監管其業務營運，以確保於營運過程遵守有關勞工準則的國際及當地法律及法規。於2024/25年度內，並無作出嚴重違反英國《2015年現代奴隸制法》第54條以及與防止童工或強制勞工相關的法律及法規並對BCFC有重大影響之行為。此外，於2024/25年度內，並無因違反相關法律及法規而招致重大罰款或制裁。

### **供應鏈管理**

BCFC已建立嚴格的供應鏈管理體系，確保向客戶提供優質食品及產品。尤其關注促進BCFC的餐廳及餐飲服務消費品的健康與安全。

行政總廚及其團隊成員負責確保危害分析和關鍵控制點(HACCP)程序得以全面更新，並在所有廚房中在派送食品、服務及儲存食品方面獲得充分實施。此外，BCFC的所有食品供應商均須符合相關環境衛生標準。

為識別供應鏈上的環境和社會風險，並於挑選供應商時推廣環境友善產品和服務，BCFC將對環境和社會及職業健康安全的的要求及時傳達予訂約方，以確保他們理解BCFC的要求。BCFC根據供應商持續保證令人滿意的產品數量和質量、合理價格、準時交貨、環境友善和良好服務的能力挑選供應商。為保障我們的切身利益，BCFC一直於透明和公平的基礎上挑選具有良好質量、相關資格和優秀服務能力的合法供應商。供應商於履行環境和社會責任方面的表現亦是我們對供應商的評價標準之一。於挑選供應商的過程中，候選人的可持續發展和管理策略、勞工標準、道德標準和環境管理系統等因素均納入評分系統進行嚴格審查。BCFC亦鼓勵供應商積極承擔企業社會責任，於商業營運、營銷活動、社交場合和環境責任方面遵守監管規定及商業道德。



## SOCIAL ASPECTS (Continued)

### SUPPLY CHAIN MANAGEMENT (Continued)

In order to ensure the materials of the football kit meet the appropriate environmental standards, BCFC and Nike, Inc. ("Nike") extend official sportswear partner relationship in September 2024.

Nike, as the world's leading designer, marketer and distributor of authentic sporting goods, provides kits for the men's and women's and academy teams, as well as for coaching staff and a full range of training and leisurewear and is a major supplier of BCFC.

Nike holds itself to the highest standards and takes its local and global responsibilities seriously. Nike's supplier factories must meet a rigorous set of compliance requirements and is committed to engaging and growing its business to create a lean, green and equitable supply chain. Nike is also working to eliminate footwear manufacturing waste to landfill by recycling or converting to energy and increase the use of more sustainable materials across its products.

Head of ticketing and retail and his team members are responsible for ensuring the suppliers meet environmental health standards and that the products from the suppliers are of high qualities.

During Year 2024/25, the number of suppliers of BCFC by geographical region is as follows:

#### Geographical region

##### 地理區域

|        |    |
|--------|----|
| UK     | 英國 |
| Others | 其他 |

### PRODUCT RESPONSIBILITY

BCFC recognises the importance of intellectual property protection and hence is committed to protecting intellectual property rights. BCFC registered a number of trademarks in the UK and branded its business by using "Birmingham City Football Club" and "Birmingham City F.C." as its brand name and "BluesTV" as its broadcasting service.

## 社會方面 (續)

### 供應鏈管理 (續)

為確保全套足球服裝的物料達到適當環境標準，BCFC與Nike, Inc. (「Nike」) 於2024年9月延長官方體育服裝合作夥伴關係。

Nike作為世界領先的可靠體育用品設計、市場推廣及分銷公司，為男子隊、女子隊和學院隊伍以及教練提供球衣，並提供全套訓練和休閒服裝，是BCFC的主要供應商。

Nike對本身設定嚴格要求，並認真履行其於地方和全球的責任。Nike的供應商工廠必須符合一套嚴格的合規要求，並致力參與和發展其業務，以創建一個精簡、綠色和公平的供應鏈。Nike亦致力通過回收或轉廢為能來消除鞋類製造所產生的廢棄物，並在其產品中增加使用更可持續材料。

票務及零售主管及其團隊成員負責確保供應商符合環境衛生標準，以及供應商提供高品質的產品。

於2024/25年度期間，BCFC的供應商數目按地區劃分如下：

#### For the year ended 30 June

##### 截至6月30日止年度

|        |    | 2025  | 2024  |
|--------|----|-------|-------|
|        |    | 2025年 | 2024年 |
| UK     | 英國 | 92    | 381   |
| Others | 其他 | 8     | —     |

### 產品責任

BCFC知悉知識產權保護的重要性，因此致力保護知識產權。BCFC於英國註冊多項商標，並以「Birmingham City Football Club」和「Birmingham City F.C.」作為其業務的品牌名稱，以「BluesTV」作為其廣播服務。



## **SOCIAL ASPECTS** (Continued)

### **PRODUCT RESPONSIBILITY** (Continued)

For food and beverage, BCFC has received a 5 star food hygiene from the Food Standards Agency (the “FSA”) in the UK. The FSA is an independent government department in the UK which is responsible for food safety and food hygiene and protecting public health.

The food hygiene rating is made up of the following: (i) hygienic handling of food including preparation, cooking, re-heating, cooling and storage; (ii) cleanliness and condition of facilities and building to enable good food hygiene, including having appropriate layout, ventilation, hand washing facilities and pest control; and (iii) system or checks in place to ensure that food sold or served is safe to eat, evidence that staff know about food safety, and the food safety officer has confidence that standards will be maintained in future. BCFC has weekly meetings with the outsourced companies to ensure they are producing food of the highest quality.

BCFC continuously improves the safety and quality of its products and services. BCFC has an official X account for supporter services and responding to fans’ queries. If customers and supporters are not satisfied with the quality of products and services, they can submit complaints through social media channel or email of BCFC. The responsible staff will regularly respond and take follow up action in a timely manner.

During Year 2024/25, there were no recalls of products due to safety and health reasons and no complaints related to product and service were received.

BCFC has established Privacy Policy to ensure compliance with the General Data Protection Regulation. BCFC is committed to protecting consumer data and privacy and will take all steps necessary to comply with legal obligations when using the personal data. General Data Protection Regulation training is given to all permanent staff members.

BCFC is socially responsible for the sponsors that are selected. Policies around gambling sponsors mean that they are not allowed to include this sponsor on children’s kits. BCFC has a marketing team that reviews their work over multiple levels to ensure that there are no political, ethical, social or environmental concerns. Where there are, these are minimised as much as possible.

## **社會方面** (續)

### **產品責任** (續)

在餐飲方面，BCFC從英國食品標準局（「FSA」）取得五星衛生評級。FSA為英國獨立的政府部門，負責食品安全及食品衛生，以及保障公眾健康。

食品衛生評級根據以下各項制定：(i)食品於準備、烹調、翻熱、冷卻及儲存方面的衛生處理；(ii)設施及建築物的潔淨程度及狀況，以確保良好食品衛生，包括有適當的間隔、通風、洗手設施及害蟲管制；及(iii)設有制度或檢查措施，確保出售或供應的食品可安全食用，證明員工了解食品安全，以及食品安全主任相信未來將可維持有關標準。BCFC每週均會與外判公司開會，以確保其生產最高品質的食品。

BCFC不斷提升其產品及服務的安全性及質量。BCFC有一個官方X賬戶為球迷提供服務及回應球迷的提問。如果客戶及球迷不滿意產品及服務的質量，可以透過社交媒體渠道或BCFC的電子郵件提交投訴。負責人員將定期作出回應，並及時採取後續行動。

於2024/25年度期間，並無因安全 and 健康原因召回產品，亦無收到有關產品和服務的投訴。

BCFC已制定私隱政策，確保遵守《一般資料保障條例》。BCFC致力保障客戶資料及私隱，並將於使用個人資料時採取一切所需措施以遵守法律責任。所有全職僱員均獲提供《一般資料保障條例》培訓。

BCFC在選擇贊助商方面負有社會責任。針對博彩贊助商的政策訂明不可於兒童球衣上印上此類贊助商的名稱。BCFC的市場推廣團隊會從多個層面審視贊助商活動，以確保並無政治、道德、社會或環境方面的疑慮。一旦有此疑慮則會將其影響降至最低。



## **SOCIAL ASPECTS** (Continued)

### **PRODUCT RESPONSIBILITY** (Continued)

BCFC strictly regulates the operation of its business to ensure the compliance with national and local laws and regulations relating to product responsibility during the course of operation. In Year 2024/25, there was no case of material non-compliance with the Waste Electrical or Electronic Equipment, the Consumer Protection Act 1987, the General Data Protection Regulation, the Data Protection Act 2018 and the relevant laws and regulations relating to health and safety, labelling and privacy matters relating to products and services provided and methods of redress that have a significant impact on BCFC. In addition, there was no report of significant fines or sanctions as a result of non-compliance with the relevant laws and regulations in Year 2024/25.

### **ANTI-CORRUPTION**

Bribery is strictly prohibited. BCFC's Anti-Bribery Policy of the staff handbook set out standards of conduct to which all employees are required to adhere to in order to promote integrity in workplace environment. All employees are prohibited to give and accept of personal, commercial, regulatory or contractual advantage, by using the excuse of work or the authority granted from BCFC. The advantages include but not limited to money, gifts and hospitality.

BCFC's employees who breach these provisions may be subject to disciplinary action, one outcome of which could be summary dismissal for gross misconduct. BCFC requires that all its staff, including those permanently employed, temporary agency staff and contractors to (i) act honestly and with integrity at all times and to safeguard the organisation's resources for which they are responsible for; and (ii) comply with the spirit of the laws and regulations of all jurisdictions in which BCFC operates in respect of the lawful and responsible conduct of activities.

Facilitation payments are not tolerated and are illegal. Where any gifts and hospitality has a value in excess of GBP100, employees should refuse the offer or invitation.

BCFC is committed to ensuring that all employees have a safe, reliable and confidential way of reporting any suspicious activity. Therefore, BCFC has established the Whistleblowing Policy which states that the whistle-blowers remain anonymous. BCFC is committed to ensuring nobody suffers detrimental treatment from refusing to take part in bribery or corruption.

Sound organisational structures and policies are in place to uphold a high standard of corporate governance and maintain an ethical corporate culture.

## **社會方面** (續)

### **產品責任** (續)

BCFC嚴格監管其業務營運，以確保於營運過程遵守有關產品責任的國際及當地法律及法規。於2024/25年度，並無作出嚴重違反《廢棄電器或電子產品》、《1987年消費者保障法》、《一般資料保障條例》、《2018年資料保護法》及與健康和安全、所提供產品及服務相關的標籤及私隱事宜以及糾正方法的相關法律及法規並對BCFC有重大影響之行為。此外，於2024/25年度內，並無因違反相關法律及法規而招致重大罰款或制裁。

### **反貪污**

賄賂乃嚴格禁止。BCFC員工手冊中的反貪污受賄政策載有全體僱員必須遵守的行為準則，以提倡工作場所的誠信氣氛。全體僱員禁止以工作或BCFC授予的權限為藉口給予及收受個人、商業、監管或合約上的好處，包括但不限於金錢、禮物及宴請。

違反該等條文的BCFC僱員可能會受到紀律處分，其中一個可能是對嚴重不當行為予以即時解僱。BCFC要求其全體員工（包括全職僱員、臨時中介公司員工及承建商）須(i)時刻誠實守信行事，保障所負責機構的資源；及(ii)遵守BCFC營運所在所有司法權區的法律及法規有關依法及負責任地展開活動的精神。

疏通費是不可容忍的非法行為。對於價值超過100英鎊的禮物或宴請，僱員應拒絕收禮或應約。

BCFC致力確保全體僱員能以安全、可靠及保密的方式舉報任何可疑行為。為此，BCFC已制定舉報政策，其中規定可匿名提出問題。BCFC致力確保沒有人因拒絕參與賄賂或貪污而遭到不利對待。

健全的組織架構及政策已經設立，以確保高標準企業管治，維護道德企業文化。



## **SOCIAL ASPECTS** *(Continued)*

### **ANTI-CORRUPTION** *(Continued)*

BCFC strictly regulates the operation of its business to ensure the compliance with national and local laws and regulations relating to anti-corruption during the course of operation. In Year 2024/25, there was no case of material non-compliance with the Bribery Act 2010 and the relevant laws and regulations relating to bribery, extortion, fraud and money laundering that have a significant impact on BCFC and no report of significant fines or sanctions as a result of non-compliance with the relevant laws and regulations.

During Year 2024/25, the Company has provided anti-corruption education and training materials to its directors and staff, such as Toolkit on Directors' Ethics which is developed by the Independent Commission Against Corruption to help company directors uphold ethical governance and prevent corporate corruption. It includes case studies on Hong Kong listed companies, practical tools like checklists, and sample codes of conduct to identify and manage corruption risks.

In addition, there was no concluded legal case concerning corruption brought against the Group or its employees in Year 2024/25.

### **COMMUNITY INVESTMENT**

The primary objective of BCFC is to be successful, both on and off the field, and to be financially viable and to play at the highest professional level. On the road to achieve its aims that BCFC will not lose sight of the fact that it is a community-led business, and taking care of its customers will be its prime objective.

BCFC has committed to be a cornerstone; a positive force in the local community where they operate. BCFC is committed to helping those most in need, especially the young. BCFC will provide comprehensive training in the areas of education and skills, fitness and nutrition, all using the power of football to engage. BCFC will also strive to make football accessible for all and use the beautiful game to teach many valuable life lessons.

BCFC Foundation is the partnered charity with BCFC, designed around four pillars: (i) education and skills; (ii) football for all; (iii) basic provisions; and (iv) healthy living, with the new strategy helping the people of the city in all these areas.

## **社會方面** *(續)*

### **反貪污** *(續)*

BCFC嚴格監管其業務營運，以確保於營運過程遵守有關反貪污的國際及當地法律及法規。於2024/25年度內，並無作出嚴重違反《2010年賄賂法》及與賄賂、勒索、欺詐和洗黑錢有關的相關法律及法規並對BCFC有重大影響之行為，亦無因違反相關法律及法規而招致重大罰款或制裁。

於2024/25年度期間，本公司為其董事和員工提供反貪污教育及培訓材料，例如由廉政公署制定的《董事誠信實務指南》，以協助公司董事踐行誠信管治及防範企業貪污。該指南包括香港上市公司的案例研究、清單等實用工具以及行為守則範本，以識別和管理貪污風險。

此外，於2024/25年度內，本集團或其僱員並無涉及有關貪污的已審結法律訴訟。

### **社區投資**

BCFC的主要目標是在球場內外均取得成功，財政健全，以及按最高專業水平比賽。在實現目標的道路上，BCFC不會忽視其作為一個社區主導企業的事實，並以照顧客戶為其主要目標。

BCFC已承諾成為其營運所在地社區的基石，並發揮正面力量。BCFC致力幫助該等最需要幫助的人，尤其是年輕人。BCFC將在教育及技能、體能及營養等領域提供全面培訓，通過足球的力量吸引人們參與其中。BCFC亦將努力將足球推廣至所有人，並透過足球運動傳授許多寶貴的人生道理。

BCFC基金會是BCFC的合作慈善機構，旨在圍繞四大支柱構建：(i)教育及技能；(ii)全民足球；(iii)基本供應；及(iv)健康生活。在所有該等領域中，將會推行新策略以幫助市民。



## **SOCIAL ASPECTS** (Continued)

### **COMMUNITY INVESTMENT** (Continued)

Alongside the four pillars, BCFC Foundation's strategy will target parts of the city and provide a hub for activity and engagement in the targeted neighbourhoods. Multiple charitable activities are completed on an annual basis for the local community, such as foundation football camps during the Easter Holidays, Blue Nose Day and visiting Birmingham Children's Hospital.

BCFC Foundation provides full-time academy coaches to school partners to enhance the delivery to young people. The curriculum includes mentoring, numeracy and literacy support, delivery of physical education, football coaching, targeted intervention and pastoral welfare. Mentoring is a key part of the programme and BCFC shows the young people that they can dream big, aim high and overcome obstacles if they put their mind to it along with building a personal development plan with established goals.

## **社會方面** (續)

### **社區投資** (續)

除了四大支柱外，BCFC基金會將策略性地聚焦市內部分地區，並在該等焦點社區提供活動及交流的中心。其每年均會為當地社區完成多項慈善活動，例如基金會復活節足球營、藍鼻子日(Blue Nose Day)以及探訪伯明翰兒童醫院。

BCFC基金會為合作學校提供全職足球學院教練，以加強對青少年的教育。有關課程包括導師指導、算術及識字支援、體能教育、足球訓練、針對性介入及教牧關懷。導師指導是整個計劃的關鍵部分，而BCFC向年輕人展示出只要用心，彼等均可成就遠大的夢想、實現高遠的目標以及克服重重的障礙；同時亦協助年輕人訂立目標，建立個人發展計劃。



*First ever Primary Schools Cup champions crowned at the Stadium*

首屆小學杯冠軍在球場加冕

BCFC Foundation and Vertu formed a strategic partnership in Year 2024/25, creating the Vertu Primary Schools Cup to engage with local communities across Birmingham and the West Midlands. Group stages were hosted at the Knighthood Performance Centre. After months of qualifiers between one thousand pupils and one hundred primary schools, the first ever Primary Schools Cup winners lifted their trophies above their heads on the pitch at the Stadium.

With a focus on education and skills, healthy living, providing some basic needs, and giving people the opportunity to be active through football, BCFC is applying what it does best to the needs of Birmingham.

於2024/25年度內，BCFC基金會與Vertu建立戰略合作關係，共同創設「Vertu小學杯」賽事，以深化與伯明翰及西米德蘭茲郡當地社區的聯繫。本屆賽事小組賽階段於Knighthood Performance Centre舉行，歷經數月角逐，經由千名學生及百所小學的資格賽篩選，首屆小學杯獲勝隊伍最終在球場榮耀捧杯。

BCFC以教育及技能、健康生活、提供基本需要、以及透過足球讓人們有機會發揮所長為重點，以其最擅長的方式滿足伯明翰的需要。



## **SOCIAL ASPECTS** *(Continued)*

### **COMMUNITY INVESTMENT** *(Continued)*

BCFC takes pride in its facilities for disabled supporters and is fully committed to providing any facilities a disabled supporter may need. BCFC currently offers 88 wheelchair spaces at the Stadium. Of which, 67 spaces are allocated to home supporters and 21 wheelchair bays are allocated to away supporters. Home supporter wheelchair bays are located in the Kop, Tilton, East Paddocks and the Gil Merrick stand. The away supporter wheelchair bays are located in the Gil Merrick stand and are located with the away supporters. Disabled supporters not requiring wheelchair access can sit in all home areas of the ground along with their carer, providing they are able to access the area, subject to safety requirements of the ground. They are also subject to the relevant price of the seating category of the area that they choose to sit in.

BCFC has installed 14 accessible toilets at various convenient locations throughout the Stadium. In addition, BCFC has lower serving counters at Gil Merrick bars and ticket office which are suitable for wheelchair users. BCFC provides 6% of its parking places available to disabled supporters. Once a space has been issued to a supporter, that space will be theirs until they inform BCFC that they no longer require it or fails to renew by the deadline date.

## **社會方面** *(續)*

### **社區投資** *(續)*

BCFC以其傷健球迷設施為榮，並全力提供傷健球迷可能需要的任何設施。BCFC現時於球場提供88個輪椅位置。67個位置分配予主場球迷，21個輪椅區分配予客場球迷。主場球迷輪椅區位於Kop、Tilton、East Paddocks及Gil Merrick看台。客場球迷輪椅區位於Gil Merrick看台，並與客場球迷處於同一區域。在符合球場安全要求的前提下，毋須使用輪椅位置的傷健球迷可與其照護者一起坐在任何主場區域（只要其能夠到達有關區域）。彼等亦須支付其所選區域的相關座位類別的價格。

BCFC已在整個球場內安裝14處無障礙洗手間。此外，BCFC在Gil Merrick酒吧及售票處設有適合輪椅使用者的較低服務櫃檯。BCFC提供6%泊車位予傷健球迷。一旦向傷健球迷批出泊車位，該泊車位即屬該球迷擁有，直至其通知BCFC不再需要該泊車位或未有於截止日期前續期為止。



## CONTENT INDEX UNDER ESG REPORTING GUIDE

## 環境、社會及管治報告指引內容索引

### INTRODUCTION

### 緒言

| Aspects 層面                               | Disclosure 披露                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Sections 章節                                                                                                          |
|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| Mandatory Disclosure Requirements 強制披露規定 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                      |
| <b>Governance Structure</b><br>管治架構      | <p>A statement from the board containing the following elements:<br/>由董事會發出的聲明，當中載有下列內容：</p> <p>(i) a disclosure of the board's oversight of ESG issues;<br/>披露董事會對環境、社會及管治事宜的監管；</p> <p>(ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and<br/>董事會的環境、社會及管治管理方針及策略，包括評估、優次排列及管理重要的環境、社會及管治相關事宜（包括對發行人業務的風險）的過程；及</p> <p>(iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.<br/>董事會如何按環境、社會及管治相關目標檢討進度，並解釋它們如何與發行人業務有關連。</p> | <p>Governance Structure<br/>管治架構</p> <p>Stakeholder Engagement<br/>持份者參與</p> <p>Materiality Assessment<br/>重要性評估</p> |
| <b>Reporting Principles</b><br>匯報原則      | <p>A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG report.<br/>描述或解釋在編備環境、社會及管治報告時如何應用匯報原則。</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p>Reporting Principles<br/>報告原則</p> <p>Materiality Assessment<br/>重要性評估</p>                                         |
| <b>Reporting Boundary</b><br>匯報範圍        | <p>A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change.<br/>解釋環境、社會及管治報告的匯報範圍，及描述挑選哪些實體或業務納入環境、社會及管治報告的過程。若匯報範圍有所改變，發行人應解釋不同之處及變動原因。</p>                                                                                                                                                                                                                                                                                                        | <p>Reporting Boundary<br/>報告範圍</p>                                                                                   |



## CONTENT INDEX UNDER ESG REPORTING GUIDE (Continued)

## 環境、社會及管治報告指引內容索引 (續)

### ENVIRONMENTAL

### 環境

| Aspects 層面                              | Disclosure 披露                                                                                                                                                                                                                                                                                                                                                                                          | Sections 章節     |
|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| <b>A1. Emissions A1.排放物</b>             |                                                                                                                                                                                                                                                                                                                                                                                                        |                 |
| <b>General Disclosure A1<br/>一般披露A1</b> | <p>Information on:<br/>有關廢氣及溫室氣體排放、向水及土地的排污、有害及無<br/>害廢棄物的產生等的：</p> <p>(a) the policies; and<br/>政策；及</p> <p>(b) compliance with relevant laws and regulations that<br/>have a significant impact on the issuer.<br/>遵守對發行人有重大影響的相關法律及規例</p> <p>relating to air and greenhouse gas emissions, discharges<br/>into water and land, and generation of hazardous and<br/>non-hazardous waste<br/>的資料。</p> | Emissions<br>排放 |
| <b>KPI A1.1<br/>關鍵績效指標A1.1</b>          | The types of emissions and respective emissions data.<br>排放物種類及相關排放數據。                                                                                                                                                                                                                                                                                                                                 | Emissions<br>排放 |
| <b>KPI A1.2<br/>關鍵績效指標A1.2</b>          | <p>Direct (Scope 1) and energy indirect (Scope 2)<br/>greenhouse gas emissions (in kg) and, where<br/>appropriate, intensity (e.g. per unit of production volume,<br/>per facility).<br/>直接(範圍1)及能源間接(範圍2)排放溫室氣體排放量(以<br/>千克計算)及(如適用)密度(如以每產量單位、每項設施<br/>計算)。</p>                                                                                                                                      | Emissions<br>排放 |
| <b>KPI A1.3<br/>關鍵績效指標A1.3</b>          | <p>Total hazardous waste produced (in kg) and, where<br/>appropriate, intensity (e.g. per unit of production volume,<br/>per facility).<br/>所產生有害廢棄物總量(以千克計算)排放及(如適用)密<br/>度(如以每產量單位、每項設施計算)。</p>                                                                                                                                                                                                      | Emissions<br>排放 |
| <b>KPI A1.4<br/>關鍵績效指標A1.4</b>          | <p>Total non-hazardous waste produced (in kg) and, where<br/>appropriate, intensity (e.g. per unit of production volume,<br/>per facility).<br/>所產生無害廢棄物總量(以千克計算)排放及(如適用)密<br/>度(如以每產量單位、每項設施計算)。</p>                                                                                                                                                                                                  | Emissions<br>排放 |
| <b>KPI A1.5<br/>關鍵績效指標A1.5</b>          | <p>Description of emissions target(s) set and steps taken to<br/>achieve them.<br/>描述所訂立的排放量目標及為達到這些目標所採取的步驟。</p>                                                                                                                                                                                                                                                                                      | Emissions<br>排放 |
| <b>KPI A1.6<br/>關鍵績效指標A1.6</b>          | <p>Description of how hazardous and non-hazardous wastes<br/>are handled, and a description of reduction target(s) set<br/>and steps taken to achieve them.<br/>描述處理有害及無害廢棄物的方法，及排放描述所訂立的<br/>減廢目標及為達到這些目標所採取的步驟。</p>                                                                                                                                                                                  | Emissions<br>排放 |



## CONTENT INDEX UNDER ESG REPORTING GUIDE (Continued)

## 環境、社會及管治報告指引內容索引(續)

### ENVIRONMENTAL (Continued)

### 環境(續)

| Aspects 層面                             | Disclosure 披露                                                                                                                                                                                                                  | Sections 章節              |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| <b>A2. Use of Resources A2.資源使用</b>    |                                                                                                                                                                                                                                |                          |
| <b>General Disclosure A2</b><br>一般披露A2 | Policies on the efficient use of resources, including energy, water and other raw materials.<br>有效使用資源(包括能源、水及其他原材料)的政策。<br>資源使用                                                                                               | Use of Resources<br>資源使用 |
| <b>KPI A2.1</b><br>關鍵績效指標A2.1          | Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (in kWh) and intensity (e.g. per unit of production volume, per facility).<br>按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千瓦時計算)及密度(如以每產量單位、每項設施計算)。 | Use of Resources<br>資源使用 |
| <b>KPI A2.2</b><br>關鍵績效指標A2.2          | Water consumption in total and intensity (e.g. per unit of production volume, per facility).<br>總耗水量及密度(如以每產量單位、每項設施計算)。                                                                                                       | Use of Resources<br>資源使用 |
| <b>KPI A2.3</b><br>關鍵績效指標A2.3          | Description of energy use efficiency target(s) set and steps taken to achieve them.<br>描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。                                                                                                           | Use of Resources<br>資源使用 |
| <b>KPI A2.4</b><br>關鍵績效指標A2.4          | Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.<br>描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。                            | Use of Resources<br>資源使用 |
| <b>KPI A2.5</b><br>關鍵績效指標A2.5          | Total packaging material used for finished products (in kg) and, if applicable, with reference to per unit produced.<br>製成品所用包裝材料的總量(以千克計算)及(如適用)每生產單位佔量。                                                                      | Use of Resources<br>資源使用 |



## CONTENT INDEX UNDER ESG REPORTING GUIDE (Continued)

環境、社會及管治報告指引內容索引(續)

### ENVIRONMENTAL (Continued)

環境(續)

| Aspects 層面                                                  | Disclosure 披露                                                                                                                                                                                | Sections 章節                                      |
|-------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| <b>A3. The Environment and Natural Resources A3.環境及天然資源</b> |                                                                                                                                                                                              |                                                  |
| <b>General Disclosure A3</b><br>一般披露A3                      | Policies on minimising the issuer's significant impacts on the environment and natural resources.<br>減低發行人對環境及天然資源造成重大影響的政策。                                                                 | The Environment and Natural Resources<br>環境及天然資源 |
| <b>KPI A3.1</b><br>關鍵績效指標A3.1                               | Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.<br>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。                     | The Environment and Natural Resources<br>環境及天然資源 |
| <b>A4. Climate Change A4.氣候變化</b>                           |                                                                                                                                                                                              |                                                  |
| <b>General Disclosure A4</b><br>一般披露A4                      | Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.<br>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。             | Climate Change<br>氣候變化                           |
| <b>KPI A4.1</b><br>關鍵績效指標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.<br>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。 | Climate Change<br>氣候變化                           |

**CONTENT INDEX UNDER ESG REPORTING GUIDE (Continued)****環境、社會及管治報告指引內容索引(續)****SOCIAL****社會****Aspects 層面****Disclosure 披露****Sections 章節****B1. Employment B1.僱傭****General Disclosure B1****一般披露B1**

Information on:

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、反歧視以及其他待遇及福利的：

(a) the policies; and  
政策；及(b) compliance with relevant laws and regulations that have a significant impact on the issuer  
遵守對發行人有重大影響的相關法律及規例

relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, antidiscrimination, and other benefits and welfare.

的資料。

Employment

僱傭

**KPI B1.1****關鍵績效指標B1.1**

Total workforce by gender, employment type (for example, full- or parttime), 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。

Employment

僱傭

**KPI B1.2****關鍵績效指標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。

Employment

僱傭



## CONTENT INDEX UNDER ESG REPORTING GUIDE (Continued)

### SOCIAL (Continued)

## 環境、社會及管治報告指引內容索引 (續)

### 社會 (續)

| Aspects 層面                             | Disclosure 披露                                                                                                                                                                                                                                                                                                                           | Sections 章節                |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| <b>B2. Health and Safety B2.健康與安全</b>  |                                                                                                                                                                                                                                                                                                                                         |                            |
| <b>General Disclosure B2</b><br>一般披露B2 | Information on:<br>有關提供安全工作環境及保障僱員避免職業性危害的：<br><br>(a) the policies; and<br>政策；及<br><br>(b) compliance with relevant laws and regulations that<br>have a significant impact on the issuer<br>遵守對發行人有重大影響的相關法律及規例<br><br>relating to providing a safe working environment and<br>protecting employees from occupational hazards.<br>的資料。 | Health and Safety<br>健康與安全 |
| <b>KPI B2.1</b><br>關鍵績效指標B2.1          | Number and rate of work-related fatalities occurred in<br>each of the past three years including the reporting year.<br>過去三年(包括匯報年度)每年因工亡故的人數及比率。                                                                                                                                                                                       | Health and Safety<br>健康與安全 |
| <b>KPI B2.2</b><br>關鍵績效指標B2.2          | Lost days due to work injury.<br>因工傷損失工作日數。                                                                                                                                                                                                                                                                                             | Health and Safety<br>健康與安全 |
| <b>KPI B2.3</b><br>關鍵績效指標B2.3          | Description of occupational health and safety measures<br>adopted, and how they are implemented and monitored.<br>描述所採納的職業健康與安全措施，以及相關執行及監察<br>方法。                                                                                                                                                                                      | Health and Safety<br>健康與安全 |



## CONTENT INDEX UNDER ESG REPORTING GUIDE (Continued)

## 環境、社會及管治報告指引內容索引 (續)

### SOCIAL (Continued)

### 社會 (續)

| Aspects 層面                                   | Disclosure 披露                                                                                                                                                                                                                                                      | Sections 章節                       |
|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| <b>B3. Development and Training B3.發展及培訓</b> |                                                                                                                                                                                                                                                                    |                                   |
| <b>General Disclosure B3</b><br>一般披露B3       | Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.<br>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。                                                                                                         | Development and Training<br>發展及培訓 |
| <b>KPI B3.1</b><br>關鍵績效指標B3.1                | The percentage of employees trained by gender and employee category (e.g. senior management, middle management).<br>按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比。                                                                                                              | Development and Training<br>發展及培訓 |
| <b>KPI B3.2</b><br>關鍵績效指標B3.2                | The average training hours completed per employee by gender and employee category.<br>按性別及僱員類別劃分，每名僱員完成受訓的平均時數。                                                                                                                                                    | Development and Training<br>發展及培訓 |
| <b>B4. Labour Standards B4.勞工準則</b>          |                                                                                                                                                                                                                                                                    |                                   |
| <b>General Disclosure B4</b><br>一般披露B4       | Information on:<br>有關防止童工或強制勞工的：<br><br>(a) the policies; and<br>政策；及<br><br>(b) compliance with relevant laws and regulations that have a significant impact on the issuer.<br>遵守對發行人有重大影響的相關法律及規例<br><br>relating to preventing child and forced labour.<br>的資料。 | Labour Standards<br>勞工準則          |
| <b>KPI B4.1</b><br>關鍵績效指標B4.1                | Description of measures to review employment practices to avoid child and forced labour.<br>描述檢討招聘慣例的措施以避免童工及強制勞工。                                                                                                                                                 | Labour Standards<br>勞工準則          |
| <b>KPI B4.2</b><br>關鍵績效指標B4.2                | Description of steps taken to eliminate such practices when discovered.<br>描述在發現違規情況時消除有關情況所採取的步驟。                                                                                                                                                                 | Labour Standards<br>勞工準則          |



## CONTENT INDEX UNDER ESG REPORTING GUIDE (Continued)

### SOCIAL (Continued)

## 環境、社會及管治報告指引內容索引 (續)

### 社會 (續)

| Aspects 層面                                  | Disclosure 披露                                                                                                                                                                                               | Sections 章節                      |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| <b>B5. Supply Chain Management B5.供應鏈管理</b> |                                                                                                                                                                                                             |                                  |
| <b>General Disclosure B5</b><br>一般披露B5      | Policies on managing environmental and social risks of the supply chain.<br>管理供應鏈的環境及社會風險政策。                                                                                                                | Supply Chain Management<br>供應鏈管理 |
| <b>KPI B5.1</b><br>關鍵績效指標B5.1               | Number of suppliers by geographical region.<br>按地區劃分的供應商數目。                                                                                                                                                 | Supply Chain Management<br>供應鏈管理 |
| <b>KPI B5.2</b><br>關鍵績效指標B5.2               | Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.<br>描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。 | Supply Chain Management<br>供應鏈管理 |
| <b>KPI B5.3</b><br>關鍵績效指標B5.3               | Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.<br>描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。                       | Supply Chain Management<br>供應鏈管理 |
| <b>KPI B5.4</b><br>關鍵績效指標B5.4               | Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.<br>描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。     | Supply Chain Management<br>供應鏈管理 |



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## 環境、社會及管治報告指引內容索引 (續)

### SOCIAL (Continued)

### 社會 (續)

| Aspects 層面                             | Disclosure 披露                                                                                                                                                                                                                                                                                                                                                                         | Sections 章節                     |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| B6. Products Responsibility B6.產品責任    |                                                                                                                                                                                                                                                                                                                                                                                       |                                 |
| <b>General Disclosure B6</b><br>一般披露B6 | Information on:<br>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：<br><br>(a) the policies; and<br>政策；及<br><br>(b) compliance with relevant laws and regulations that have a significant impact on the issuer.<br>遵守對發行人有重大影響的相關法律及規例<br><br>relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.<br>的資料。 | Products Responsibility<br>產品責任 |
| <b>KPI B6.1</b><br>關鍵績效指標B6.1          | Percentage of total products sold or shipped subject to recalls for safety and health reasons.<br>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。                                                                                                                                                                                                                                                        | Products Responsibility<br>產品責任 |
| <b>KPI B6.2</b><br>關鍵績效指標B6.2          | Number of products and service related complaints received and how they are dealt with.<br>接獲關於產品及服務的投訴數目以及應對方法。                                                                                                                                                                                                                                                                      | Products Responsibility<br>產品責任 |
| <b>KPI B6.3</b><br>關鍵績效指標B6.3          | Description of practices relating to observing and protecting intellectual property rights.<br>描述與維護及保障知識產權有關的慣例。                                                                                                                                                                                                                                                                     | Products Responsibility<br>產品責任 |
| <b>KPI B6.4</b><br>關鍵績效指標B6.4          | Description of quality assurance process and recall procedures.<br>描述質量檢定過程及產品回收程序。                                                                                                                                                                                                                                                                                                   | Products Responsibility<br>產品責任 |
| <b>KPI B6.5</b><br>關鍵績效指標B6.5          | Description of consumer data protection and privacy policies, how they are implemented and monitored.<br>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。                                                                                                                                                                                                                                                  | Products Responsibility<br>產品責任 |



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### SOCIAL (Continued)

## 環境、社會及管治報告指引內容索引 (續)

### 社會 (續)

| Aspects 層面                             | Disclosure 披露                                                                                                                                                                                                                                                                          | Sections 章節            |
|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| <b>B7. Anti-corruption B7.反貪污</b>      |                                                                                                                                                                                                                                                                                        |                        |
| <b>General Disclosure B7</b><br>一般披露B7 | Information on:<br>有關防止賄賂、勒索、欺詐及洗黑錢的：<br><br>(a) the policies; and<br>政策；及<br><br>(b) compliance with relevant laws and regulations that<br>have a significant impact on the issuer.<br>遵守對發行人有重大影響的相關法律及規例<br><br>relating to bribery, extortion, fraud and money laundering.<br>的資料。 | Anti-corruption<br>反貪污 |
| <b>KPI B7.1</b><br>關鍵績效指標B7.1          | Number of concluded legal cases regarding corrupt<br>practices brought against the issuer or its employees<br>during the reporting period and the outcomes of the<br>cases.<br>於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案<br>件的數目及訴訟結果。                                                                 | Anti-corruption<br>反貪污 |
| <b>KPI B7.2</b><br>關鍵績效指標B7.2          | Description of preventive measures and whistle-blowing<br>procedures, how they are implemented and monitored.<br>描述防範措施及舉報程序，以及相關執行及監察方法。                                                                                                                                              | Anti-corruption<br>反貪污 |
| <b>KPI B7.3</b><br>關鍵績效指標B7.3          | Description of anti-corruption training provided to<br>directors and staff.<br>描述向董事及員工提供的反貪污培訓。                                                                                                                                                                                       | Anti-corruption<br>反貪污 |

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| Aspects 層面                              | Disclosure 披露                                                                                                                                                                                                                   | Sections 章節                  |
|-----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| <b>B8. Community Investment B8.社區投資</b> |                                                                                                                                                                                                                                 |                              |
| <b>General Disclosure B8</b><br>一般披露B8  | Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.<br>有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。 | Community investment<br>社區投資 |
| <b>KPI B8.1</b><br>關鍵績效指標B8.1           | Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).<br>專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。                                                                                  | Community investment<br>社區投資 |
| <b>KPI B8.2</b><br>關鍵績效指標B8.2           | Resources contributed (e.g. money or time) to the focus area.<br>在專注範疇所動用資源(如金錢或時間)。                                                                                                                                            | Community investment<br>社區投資 |



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