

Environmental, Social and
Governance Report 2025
環境、社會及管治報告



MemeStrategy

迷策略

(HKEX: 2440)

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1. ABOUT THIS REPORT

This Environmental, Social and Governance (“**ESG**”) Report (the “**Report**” or “**ESG Report**”) presents MemeStrategy, Inc. (the “**Company**”, together with its subsidiaries, the “**Group**”) ESG management approach, policies and performance for the financial year ended 31 December 2025 (“**FY2025**” or “**Reporting Period**”). The Report is intended to enhance transparency and strengthen engagement with stakeholders by providing a structured view of how the Group manages key environmental and social topics in the context of its strategy and operations.

The Report is designed to provide stakeholders with a consistent basis to understand the Group’s ESG governance, management approach and year-on-year performance trends. Where information is not yet available in a fully quantitative form, the Group explains the relevant context and will progressively enhance disclosures as data readiness improves.

In preparing this Report, the Group endeavours to meet the ESG reporting requirements of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) with respect to materiality, quantification, balance and consistency. Where practicable, the Group discloses quantitative KPIs, together with explanation of calculation methods and reporting boundaries, to support year-on-year comparability.

The Group regards ESG reporting as an integral part of governance and continuous improvement. Accordingly, the Group seeks to strengthen internal processes for data collection, review and documentation, so that KPI disclosures are complete, traceable and suitable for comparison over time.

1. 關於本報告

本環境、社會及管治（「**ESG**」）報告（「**本報告**」或「**本ESG報告**」）闡述迷策略（「**本公司**」，連同其附屬公司統稱「**本集團**」）於截至二零二五年十二月三十一日止財政年度（「**二零二五財年**」或「**報告期間**」）之ESG管理方針、政策及表現。本報告旨在透過系統性呈現本集團於策略與營運層面管理關鍵環境及社會議題之方式，提升透明度並強化與持份者的互動。

本報告設計旨在為持份者提供一致基準，以理解本集團之ESG治理、管理方針及年度績效趨勢。若相關資料尚未具備完整量化形式，本集團將說明相關背景，並隨數據準備度提升逐步加強披露內容。

編製本報告時，本集團致力符合香港聯合交易所有限公司（「**聯交所**」）就重要性、量化、平衡性及一致性方面的ESG報告要求。在可行情況下，本集團披露量化關鍵績效指標，並附上計算方法及報告範圍說明，以支持跨時段比較。

本集團視ESG報告為管治及持續改進的重要環節。據此，本集團致力強化內部數據收集、審核及文件記錄流程，確保關鍵績效指標披露內容完整、可追溯，並能進行跨時段比較。



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1.1 Corporate profile and business context

The Group is operated by the team behind 9GAG, a world-renowned Meme platform with a global reach of over 200 million users. Leveraging the team's profound expertise in social media and the Web3 domain, the Group underwent a strategic business restructuring during the current financial year, establishing three core business segments: Cultural Collectibles Investment and Development, Internet of Things (IoT), and Web3 and Blockchain. The Group is committed to actively utilizing its existing technology operations to diversify into high-potential alternative cultural assets and Web3 initiatives, bridging the gap between traditional finance and the new economy while supporting the sustainable development of the global digital and cultural landscape.

The Group's operations are categorized into three reportable segments:

- **Cultural Collectibles Investment and Development Business:** Focusing on the trading, investment, and exhibition of culture collectibles to build an integrated "cultural asset ecosystem" with end-to-end connectivity across both online and offline channels.
- **IoT Business:** Designing and selling terminal devices and integrated smart solutions in the People's Republic of China (the "PRC"), providing a comprehensive suite of hardware, software platforms, and connectivity services.
- **Web3 & Blockchain Business:** Engaging in digital asset fund management, blockchain infrastructure (including validator services), and strategic participation in decentralized ecosystems.

The transition to a multi-dimensional technology and asset-focused strategy influences the Group's ESG profile. While the IoT segment involves hardware-related considerations, the Group's direct environmental footprint is primarily concentrated in electricity consumption and office resources. On the social front, the Group emphasizes talent management, service responsibility, and community engagement across both physical and digital realms.

1.1 公司簡介及業務背景

本集團由全球擁有超過兩億用戶的知名迷因(Meme)平台9GAG團隊所營運。憑藉團隊在社交媒體與Web3領域的專業能力，本集團已於本財年進行戰略性業務重組，確立了三大核心業務分部：文化藏品投資及開發、物聯網(IoT)及Web3與區塊鏈。本集團將積極利用其現有的技術業務，多元化地拓展具高潛力的另類文化資產及Web3項目，連接傳統金融與新經濟，支持全球數字及文化經濟的可持續發展。

本集團的業務分為三個可呈報營運分部：

- **文化藏品投資及開發業務：**專注於文化藏品的交易、投資及展覽，構建線上線下、端到端連接的「文化資產生態圈」。
- **物聯網業務：**在中華人民共和國（「中國」）從事物聯網終端設備及集成智能解決方案的設計與銷售，提供涵蓋硬件、軟件平台及連接服務的綜合方案。
- **Web3與區塊鏈業務：**開展數字資產資金管理、區塊鏈基礎設施（包括驗證器服務），並戰略性參與去中心化生態系統。

轉型為多維度科技與資產導向的戰略，深刻影響了本集團的ESG表現。儘管物聯網業務涉及硬件相關考量，但本集團整體的直接環境影響仍主要集中於電力消耗與辦公資源。在社會層面，本集團強調在實體與數字領域的人才管理、服務責任及社區參與。

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The Company is led by core team members of the global meme platform 9GAG. By leveraging 9GAG's international network of users and creators, the Group collaborates with global IP owners, developers, and commercial brands, as well as existing IoT customers, to drive technological innovation and go-to-market strategies for pop culture and decentralized initiatives.

As a listed company, the Group plans to cooperate with licensed institutions where appropriate to support project execution and to seek a balance between innovation and commercial value creation. The Group's long-term asset planning includes prudent and agile asset allocation, with a focus on virtual assets and other digital assets with growth potential, with the objective of generating sustainable long-term returns for shareholders.

1.2 Reporting principles

Materiality: The Group identifies and prioritizes ESG topics that may substantively affect stakeholders' assessments and the Group's long-term value creation.

Quantification: The Group discloses quantitative KPIs where practicable and applies consistent calculation approaches to support comparison over time.

Balance: The Report aims to present performance in a fair and objective manner, including progress and areas for improvement.

Consistency: The Group applies consistent reporting scope and methodologies. Where changes occur, the Group will explain the nature of the change and, where feasible, provide like-for-like comparisons.

本公司由全球迷因平台9GAG的核心團隊成員所領導。憑藉9GAG的國際用戶與創作者網絡，本集團攜手全球文化IP持有者、開發商及商業品牌，並結合現有物聯網客戶資源，共同推動流行文化與去中心化計劃的技術創新及市場拓展策略。

作為上市公司，本集團計劃在適當時機與持牌機構合作以支持項目執行，並在創新與商業價值創造之間尋求平衡。本集團的長期資產規劃包括審慎且靈活的資產配置，重點佈局具增長潛力的虛擬資產及其他數字資產，旨在為股東創造可持續的長期回報。

1.2 匯報原則

重要性：本集團識別並優先處理可能實質影響持份者評估及本集團長期價值創造的ESG議題。

量化：本集團在可行情況下披露量化關鍵績效指標，並採用一致的計算方法以支持跨時段比較。

平衡：本報告旨在以公平客觀的方式呈現績效表現，涵蓋進展與待改進領域。

一致性：本集團採用一致的報告範圍與方法論。若發生變更，本集團將說明變更性質，並在可行情況下提供同類比較。

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2. SCOPE OF THE REPORT

For clarity and comparability, the Group will state any changes to reporting scope, organizational boundary or calculation methodology relative to the prior year, and will provide explanations and, where feasible, like-for-like comparisons to help stakeholders interpret year-on-year movements.

Reporting boundary: Unless otherwise stated, the Report covers the Company and its subsidiaries for the Reporting Period. The reporting scope is intended to be consistent with the Company's annual report for the corresponding year.

Given the Group's service-oriented business profile, the Group's direct environmental footprint is generally associated with office operations and information technology usage. Key social topics typically focus on employment practices, training and development, supplier/vendor management, service responsibility and customer privacy.

3. REPORTING FRAMEWORK

The ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Code (the "ESG Reporting Code") set out in Appendix C2 to the Listing Rules and based on the reporting principles of materiality, quantitative and consistency. Information relating to the Group's corporate governance practices is set out in the "Corporate Governance Report" of the 2025 Annual Report of the Company dated 27 March 2026.

2. 報告範圍

為確保清晰度與可比性，本集團將說明相較於前一年度在報告範圍、組織邊界或計算方法上的任何變動，並提供解釋說明，在可行情況下進行同類比較，以協助持份者解讀年度間的變化趨勢。

報告邊界：除非另有說明，本報告涵蓋報告期間的本公司及其附屬公司。報告範圍旨在與本公司相應年度的年報保持一致。

鑒於本集團以服務為主的業務性質，其直接環境足跡一般與辦公室營運及資訊科技使用有關。關鍵社會議題通常聚焦於僱傭慣例、培訓及發展、供應商／賣方管理、服務責任及客戶隱私。

3. 報告框架

本ESG報告乃根據上市規則附錄C2所載之《環境、社會及管治報告守則》（「ESG報告守則」）編製，並遵循重要性、量化及一致性之匯報原則。有關本集團企業管治慣例之資料載於本公司日期為二零二六年三月二十七日的二零二五年年報之「企業管治報告」。

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During the preparation of the ESG Report, the Group has applied the following reporting principles which are set out in the ESG Reporting Code:

- **Materiality:** Materiality assessment is conducted to identify material issues during FY2025, thereby adopting the confirmed material issues as the focus for the preparation of the ESG Report. The materiality of issues are reviewed and confirmed by the Board and the ESG Working Group. Further details of “Materiality Assessment” are set out in the section below.
- **Quantitative:** The standards and methodologies used in the calculation of relevant data in the ESG Report, as well as the applicable assumptions are disclosed. The KPIs are supplemented by explanatory notes to establish benchmarks where appropriate.
- **Consistency:** The approach adopted in preparing the ESG Report is substantially consistent with the one adopted in the financial year ended 31 December 2024 (“FY2024”), and explanations are provided for data with changes in the scope of disclosure or calculation methodologies. If there are any other changes that may affect the comparison with the previous reports, the Group will provide explanatory notes to the corresponding section thereof.
- **重要性：**於二零二五財年進行重要性評估以識別重要議題，並將確認的重要議題作為編製本ESG報告的核心焦點。議題的重要性經董事會及ESG工作小組審核確認。有關「重要性評估」之進一步詳情載於下文相關章節。
- **量化：**披露本ESG報告中相關數據計算所採用的標準與方法，以及適用之假設。關鍵績效指標輔以說明性註釋，適當時建立基準。
- **一致性：**本ESG報告編製方法與截至二零二四年十二月三十一日止財政年度（「二零二四財年」）所採用方法基本一致，若披露範圍或計算方法有所變動，將對數據變化提供說明。如有其他可能影響與過往報告比較之變動，本集團將於相應章節提供註釋說明。

於編製本ESG報告期間，本集團已應用ESG報告守則所載之下列匯報原則：



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In addition to the ESG Reporting Code's topic structure, the Group aims to present disclosures in a manner that is decision-useful to stakeholders, including management approach (policies, responsibilities and measures), performance outcomes and key improvement actions for the Reporting Period.

Where environmental calculations are disclosed, the Group will describe relevant assumptions and factors applied (for example, electricity emission factors), and will continue to enhance data quality and coverage over time.

4. DATA SOURCES, INTERNAL CONTROL AND RELIABILITY

Data and information in this Report are compiled from the Group's internal records, statistical reports and supporting documentation. The Group maintains an internal data collection and review process across relevant departments to support completeness and accuracy of ESG information.

To support reliability, the Group maintains working papers and supporting evidence, and applies reasonableness checks during consolidation. Where estimates are used, the basis of estimation will be disclosed and applied consistently.

This Report is approved for publication by the Board on 27 March 2026.

除遵循ESG報告守則的議題架構外，本集團致力以利於持份者決策的方式呈現披露內容，涵蓋報告期間管理方針（政策、職責與措施）、績效成果及關鍵改善行動。

在披露環境計算時，本集團將說明相關假設與應用因素（例如電力排放因子），並隨時間持續提升數據質量與涵蓋範圍。

4. 數據來源、內部控制及可靠性

本報告所載數據及資料乃根據本集團內部記錄、統計報告及支持文件編製而成。本集團於相關部門實施內部數據收集及審核流程，以確保ESG資料之完整性與準確性。

為確保可靠性，本集團保留工作底稿及支持文件，並於合併過程中實施合理性檢查。凡採用估計數值之處，將披露估計基準並貫徹一致應用。

本報告已於二零二六年三月二十七日獲董事會批准刊發。

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5. THE BOARD STATEMENT

The Board is the highest ESG governance body of the Company and is responsible for overseeing ESG matters, approving ESG-related policies, and reviewing ESG performance and disclosure. The Board also oversees the identification and management of material ESG risks and opportunities relevant to the Group's operations and strategy, including climate-related considerations.

The Board reviews ESG-related priorities and disclosures at least annually and provides oversight of significant ESG-related matters. Management supports the Board by implementing ESG measures, monitoring performance and reporting progress through established governance channels.

To support implementation, the Group establishes a working mechanism to coordinate ESG data collection, stakeholder engagement and reporting. Functional departments are responsible for implementing relevant ESG measures and for providing ESG data and updates for reporting purposes.

6. ESG GOVERNANCE STRUCTURE

The Group has established an ESG governance structure comprising the Board, ESG Working Group, and relevant business and functional departments. This structure is designed to integrate ESG considerations into business planning and day-to-day operations, and to support consistent implementation and reporting. The Group has integrated the climate change governance into the overall ESG governance and established related climate change policies. The Group reviews and identifies the climate-related risk annually while conducting its risk assessment.

5. 董事會聲明

董事會是本公司最高層級的ESG治理機構，負責監督ESG事務、批准ESG相關政策，並審核ESG表現與披露。董事會同時監督與本集團營運及策略相關的重大ESG風險與機遇之識別與管理，包括氣候相關考量。

董事會至少每年審閱ESG相關優先事項與披露內容，並監督重大ESG相關事務。管理層透過既定治理渠道實施ESG措施、監控表現及匯報進展，以支持董事會運作。

為推動落實，本集團建立工作機制協調ESG數據收集、持份者參與及匯報。職能部門負責執行相關ESG措施，並提供ESG數據及最新資料以供報告使用。

6. ESG治理架構

本集團已建立由董事會、ESG工作小組及相關業務與職能部門組成的ESG治理架構。此架構旨在將ESG考量融入業務規劃與日常營運，並確保執行與報告的一致性。本集團已將氣候變化治理納入整體ESG治理，並制定相關氣候變化政策。本集團每年進行風險評估時，同步檢視並識別氣候相關風險。



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The Board holds overall responsibility for the Group's ESG strategies and reporting, as well as overseeing and managing its ESG-related issues. The Board reviews the Group's ESG-related risks and opportunities, performance, goals and targets, and policies regularly with the assistance of the ESG Working Group. Based on the recommendations from the ESG Working Group, the Board also reviews the progress made towards achieving the ESG-related goals and targets, as well as the effectiveness of the management approach and strategy adopted in achieving them. In addition, the Board is responsible to ensure the effectiveness of the Group's internal control system under an annual assessment process, through which the precision and accuracy of the information disclosed in the ESG reports are assured.

The ESG Working Group, comprising management and employees from the relevant departments, has the responsibility for data collection, monitoring the Group's ESG performance, prioritizing the material ESG issues, reviewing the Group's ESG-related policies, and preparing the ESG reports which will be presented to the Board for consideration. The ESG Working Group reports to the Board and reviews the ESG performance of the Group from time to time, covering environmental protection, labor practices, business operations, supply chain management and other ESG aspects. The ESG Working Group also makes recommendations to the Board on setting ESG-related goals and targets in relation to the Group's businesses, as well as the management approach and strategy in achieving them.

董事會對本集團的ESG策略與報告負有整體責任，並監督及管理ESG相關議題。在ESG工作小組的協助下，董事會定期審視本集團的ESG相關風險與機遇、績效表現、目標指標及政策方針。根據ESG工作小組的建議，董事會亦審核實現ESG相關目標與指標的進展，以及為達成目標所採用管理方針與策略的成效。此外，董事會負責透過年度評估程序確保本集團內部控制系統的有效性，藉此保障ESG報告所披露資料的精確性與準確性。

由管理層及相關部門員工組成的ESG工作小組，負責數據收集、監察本集團ESG表現、釐定重要ESG議題的優先次序、檢討本集團ESG相關政策，以及編製將提交董事會審議的ESG報告。ESG工作小組向董事會匯報，並不時審視本集團在環保、勞工實踐、業務營運、供應鏈管理及其他ESG層面的ESG表現。ESG工作小組同時就設立與本集團業務相關的ESG目標及指標，以及達成目標的管理方針與策略，向董事會提出建議。

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7. SUSTAINABLE DEVELOPMENT GOALS

The United Nations Sustainable Development Goals (“SDGs”) provide a shared framework for addressing environmental and social challenges. The Group supports SDGs that align with its operations and stakeholder expectations, and integrates sustainability considerations into relevant policies and initiatives.

7. 可持續發展目標

聯合國可持續發展目標（「SDG」）為應對環境與社會挑戰提供了共同框架。本集團支持與其營運及持份者期望相符的SDG，並將可持續性考量納入相關政策與倡議之中。



SUSTAINABLE
DEVELOPMENT
GOALS



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The SDGs referenced in this Report are selected based on alignment with the Group's operating profile and stakeholder expectations. The Group will keep its SDG alignment under periodic review and will update relevant actions as appropriate.

本報告所提及的SDG乃依據與本集團營運狀況及持份者期望之契合度而選定。本集團將定期檢視其SDG之對應狀況，並適時更新相關行動方案。

Selected SDG 選定SDG	Description (summary) 描述(概要)	Illustrative Group actions 本集團說明性行動
<p>SDG 1: No Poverty SDG 1 : 消除貧困</p> 	<p>SDG 1 focuses on ending poverty in all its forms, including improving access to basic services and economic opportunities. As a digital-economy Group, we recognize that responsible innovation and inclusion can support broader participation in economic activity.</p> <p>SDG 1 著重於消除一切形式的貧窮，包括改善基本服務與經濟機會的獲取渠道。作為數字經濟集團，我們深知負責任的創新與包容性，能促進更廣泛的經濟活動參與。</p>	<ul style="list-style-type: none"> Share basic digital inclusion and financial-literacy content (e.g., "safe participation in digital services") through accessible channels where appropriate. 適時透過無障礙渠道傳播基礎數字包容與金融知識內容(例如「安全使用數字服務」)。 Consider inclusion principles (e.g., accessibility, low-barrier onboarding) when advising on digital products. 在提供數字產品建議時，應考量包容性原則(例如可訪問性、低門檻註冊流程)。
<p>SDG 2: Zero Hunger SDG 2 : 消除飢餓</p> 	<p>SDG 2 aims to end hunger and improve food security and nutrition, including support for vulnerable communities. While our core business is not food-related, we can contribute through community support and responsible corporate citizenship.</p> <p>SDG 2 旨在消除飢餓、促進糧食安全與營養，包括對弱勢群體的支援。儘管我們的核心業務與食品無直接關聯，仍可透過社區支持與負責任的企業公民行動作出貢獻。</p>	<ul style="list-style-type: none"> Encourage responsible procurement and avoid unnecessary waste in office operations. 鼓勵負責任的採購行為，避免辦公室運作中產生不必要的浪費。

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<p>SDG 3: Good Health and Well-being SDG 3：良好健康與福祉</p> 	<p>SDG 3 promotes healthy lives and well-being for all, including mental health, workplace safety, and access to health information. We aim to foster a supportive working environment and promote sustainable work practices.</p> <p>SDG 3旨在促進全民健康生活與福祉，涵蓋心理健康、職場安全及健康資訊獲取等。我們致力營造支持性工作環境，並推動可持續工作實踐。</p>	<ul style="list-style-type: none"> Promote employee well-being initiatives (e.g., mental health resources, work-life balance practices). 推動員工福祉計劃（例如：心理健康資源、工作與生活平衡措施）。 Provide a safe and healthy workplace and periodic awareness sessions. 提供安全健康的職場環境，並定期舉辦意識宣導活動。 Encourage responsible working patterns and stress management practices. 鼓勵建立負責任的工作模式與壓力管理實踐。
<p>SDG 4: Quality Education SDG 4：優質教育</p> 	<p>SDG 4 focuses on inclusive and equitable quality education and lifelong learning. As a technology-based Group, we support digital skills development and knowledge-sharing to help stakeholders better understand emerging technologies.</p> <p>SDG 4聚焦於包容、公平的優質教育及終身學習。作為科技型集團，我們支持數字技能發展與知識共享，協助持份者更深入理解新興技術。</p>	<ul style="list-style-type: none"> Offer internal training (e.g., Web3 fundamentals, responsible innovation, security hygiene). 提供內部培訓（例如：Web3基礎知識、負責任創新、安全衛生規範）。



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<p>SDG 5: Gender Equality SDG 5 : 性別平等</p> 	<p>SDG 5 is about achieving gender equality and empowering women and girls, including equal opportunity in the workplace. We support fair and inclusive employment practices and aim to build a respectful culture.</p> <p>SDG 5旨在實現性別平等並賦權婦女與女童，包含職場平等機會。我們支持公平包容的僱傭慣例，致力營造尊重文化。</p>	<ul style="list-style-type: none"> • Apply non-discrimination principles in hiring, development and remuneration practices. • 在招聘、職能發展及薪酬制度中落實非歧視原則。 • Encourage diverse representation in teams and leadership development. • 鼓勵團隊與領導力發展中展現多元性。 • Provide training on inclusive culture and respectful workplace conduct. • 提供包容性文化與尊重職場行為規範的培訓。
<p>SDG 6: Clean Water and Sanitation SDG 6 : 清潔飲水和衛生設施</p> 	<p>SDG 6 seeks to ensure availability and sustainable management of water and sanitation. Although our direct water impacts are limited as an office-based Group, we recognize the value of responsible resource use.</p> <p>SDG 6致力確保水資源與衛生設施的可及性及可持續管理。儘管身為辦公室型集團，我們的直接水資源影響有限，但我們深知負責任資源使用的價值。</p>	<ul style="list-style-type: none"> • Promote water-saving practices in offices and facilities management where feasible. • 在可行情況下，於辦公室及設施管理中推廣節水措施。 • Encourage suppliers to adopt efficient water practices where appropriate. • 鼓勵供應商適時採用高効用水實踐。

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<p>SDG 7: Affordable and Clean Energy SDG 7：經濟適用的清潔能源</p> 	<p>SDG 7 promotes access to affordable, reliable, sustainable and modern energy. We recognize that digital operations (IT equipment, cloud services) rely on energy, and we strive to improve efficiency and responsible sourcing where practicable.</p> <p>SDG 7推動普及可負擔、可靠、可持續且現代化的能源。我們認識到數字營運 (IT設備、雲服務) 依賴能源，並致力於在可行範圍內提升效率與負責任的採購。</p>	<ul style="list-style-type: none"> • Encourage energy-efficient IT practices and device lifecycle management. • 鼓勵採用節能的IT實踐與設備生命週期管理。 • Consider energy considerations when selecting service providers, where feasible. • 在可行情況下，於選擇服務供應商時納入能源考量。 • Promote awareness of energy impacts in technology planning and operations. • 提升技術規劃與營運中對能源影響的認知。
<p>SDG 8: Decent Work and Economic Growth SDG 8：體面工作和經濟增長</p> 	<p>SDG 8 promotes sustained economic growth, productive employment and decent work, including safe working conditions and skills development. We aim to maintain fair employment practices and contribute to the digital economy through responsible innovation.</p> <p>SDG 8促進持續經濟成長、生產性就業與體面工作，包含安全工作環境與技能發展。我們致力維持公平僱傭慣例，並透過負責任的創新推動數字經濟發展。</p>	<ul style="list-style-type: none"> • Maintain policies supporting fair employment, training, and employee development. • 維持支持公平僱傭、培訓及員工發展的政策。 • Encourage professional growth via learning pathways and performance development. • 透過學習路徑與績效發展鼓勵專業成長。



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<p>SDG10: Reduced Inequalities SDG10 : 減少不平等</p> 	<p>SDG 10 targets reducing inequality within and among countries, including promoting social, economic and political inclusion. We recognize that inclusive digital access and fair practices can help broaden participation.</p> <p>SDG 10旨在減少各國國內外的不平等現象，包括促進社會、經濟與政治包容性。我們認識到包容性數字獲取與公平實踐有助擴大參與度。</p>	<ul style="list-style-type: none"> • Encourage accessible design and inclusive user experience in product advisory. • 在產品諮詢中倡導無障礙設計與包容性用戶體驗。 • Promote equal opportunity and merit-based development internally. • 內部推動平等機會與績效導向的發展機制。
<p>SDG11: Sustainable Cities and Communities SDG11 : 可持續城市和社區</p> 	<p>SDG 11 aims to make cities and communities inclusive, safe, resilient and sustainable. While our operations are primarily office-based, we may support community resilience through engagement, partnerships and responsible corporate actions.</p> <p>SDG 11目標是打造具包容性、安全性、韌性與可持續的城市及社區。儘管我們的營運主要以辦公室為基礎，我們仍可透過參與、合作夥伴關係及負責任的企業行動支持社區韌性建設。</p>	<ul style="list-style-type: none"> • Support community initiatives and social programs where appropriate. • 適時支持社區倡議與社會計劃。 • Participate in local activities and volunteering programs. • 參與本地活動與志願者計劃。

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<p>SDG12: Responsible Consumption and Production SDG12：負責任消費和生產</p> 	<p>SDG 12 promotes responsible consumption and production, including waste reduction, resource efficiency improvement and sustainable procurement. As a technology-driven Group, we focus on operational efficiency and responsible IT and office practices.</p> <p>SDG 12倡導負責任的消費與生產，涵蓋廢棄物減量、資源效率提升及可持續性採購。身為科技驅動型集團，我們聚焦營運效率與負責任的IT及辦公實踐。</p>	<ul style="list-style-type: none"> • Encourage paper-light workflows and efficient office operations. • 鼓勵無紙化工作流程與高效辦公室運作。 • Promote responsible procurement and supplier practices where feasible. • 在可行情況下推動負責任採購與供應商實踐。 • Support e-waste recycling and responsible disposal through approved suppliers. • 透過經批准供應商支持電子廢棄物回收與負責任處置。
<p>SDG 13: Climate Action SDG 13：氣候行動</p> 	<p>SDG 13 calls for urgent action to combat climate change and its impacts, including improving awareness and strengthening organizational response. We recognize that technology operations can involve energy use, and we aim to improve efficiency and strengthen climate awareness in decision-making.</p> <p>SDG 13呼籲採取緊急行動應對氣候變化及其影響，包括提升意識與加強組織應對能力。我們認識到技術運作涉及能源使用，因此致力於提升決策效率並強化氣候意識。</p>	<ul style="list-style-type: none"> • Track and manage basic environmental data (e.g., electricity, travel where relevant) where practicable. • 在可行情況下追蹤並管理基本環境數據(例如電力、差旅(倘相關))。 • Promote energy-saving measures and responsible IT usage. • 推動節能措施與負責任的IT使用。

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<p>SDG 16: Peace, Justice and Strong Institutions SDG 16：和平、正義與強大機構</p> 	<p>SDG 16 promotes peaceful and inclusive societies, access to justice, and effective, accountable institutions – closely linked to ethics, transparency and anti-corruption. As a listed company operating in emerging technology areas, we emphasize integrity and sound governance.</p> <p>SDG 16倡導和平包容的社會、司法公正及有效問責的機構——這與倫理、透明度及反腐敗密切相關。作為深耕新興科技領域的上市公司，我們強調誠信與健全治理。</p>	<ul style="list-style-type: none"> • Maintain code of conduct expectations and appropriate escalation mechanisms. 維持行為準則期望及適當的升級機制。 • Encourage responsible partner selection and basic due diligence where practicable. 鼓勵負責任的合作夥伴選擇，並在可行情況下執行基本盡職調查。 • Support transparent communication and stakeholder engagement practices. 支持透明化溝通與持份者參與實踐。
<p>SDG 17: Partnerships for the Goals SDG 17：促進目標實現的夥伴關係</p> 	<p>SDG 17 emphasizes partnerships to achieve sustainable development through collaboration, knowledge-sharing and capacity building. MemeStrategy's business model is inherently ecosystem-based, connecting creators, brands, developers and institutions.</p> <p>SDG 17強調透過合作夥伴關係實現可持續發展，包括協作、知識共享與能力建設。迷策略的商業模式本質上基於生態系統，串聯創作者、品牌、開發者與機構。</p>	<ul style="list-style-type: none"> • Participate in industry dialogues and knowledge-sharing activities where appropriate. 適時參與行業對話與知識共享活動。 • Explore cross-sector collaborations that promote responsible innovation and practical standards. 探索跨領域合作，以推動負責任的創新與實用標準。

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8. STAKEHOLDER COMMUNICATION AND MATERIALITY ASSESSMENT 8. 持份者溝通及重要性評估

8.1 Stakeholder communication

The Group values stakeholder communication and maintains dialogue through appropriate channels to understand ESG-related expectations and concerns. Stakeholder feedback informs management priorities and continuous improvement planning.

The Group seeks to incorporate stakeholder feedback into ESG priorities, including refinement of material topics, enhancement of KPI coverage and improvement initiatives. Where practicable, the Group will summarize significant feedback themes and the corresponding management response in future reports.

8.1 持份者溝通

本集團重視與持份者的溝通，並透過適當渠道保持對話，以了解ESG相關期望與關注事項。持份者反饋將作為管理層制定優先事項及持續改進計劃的依據。

本集團致力將持份者反饋納入ESG優先事項，包括完善重要議題、擴展關鍵績效指標涵蓋範圍及改進措施。在可行情況下，本集團將於未來報告中彙整重要反饋主題及相應的管理層回應。

Stakeholder 持份者	Communication channels 溝通渠道	Key issues of concern 主要關注事宜
Shareholders and investors 股東及投資者	<ul style="list-style-type: none"> ◆ Annual general meetings ◆ Announcements and circulars ◆ Annual/interim reports ◆ Company website ◆ Investor meetings ◆ 股東週年大會 ◆ 公告及通函 ◆ 年度／中期報告 ◆ 公司網站 ◆ 投資者會議 	<ul style="list-style-type: none"> ◆ Corporate governance ◆ Strategy and performance ◆ Risk management ◆ ESG performance ◆ 企業管治 ◆ 策略及表現 ◆ 風險管理 ◆ ESG表現



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Stakeholder 持份者	Communication channels 溝通渠道	Key issues of concern 主要關注事宜
Employees 僱員	<ul style="list-style-type: none"> ◆ Internal communication ◆ Meetings ◆ Training ◆ Performance appraisals ◆ 內部溝通 ◆ 會議 ◆ 培訓 ◆ 表現評估 	<ul style="list-style-type: none"> ◆ Remuneration and benefits ◆ Career development ◆ Wellbeing ◆ Equal opportunity ◆ 薪酬及福利 ◆ 職業發展 ◆ 福祉 ◆ 平等機會
Customers/business partners 客戶／業務合夥人	<ul style="list-style-type: none"> ◆ Client meetings ◆ Service reviews ◆ Feedback channels ◆ 客戶會議 ◆ 服務評價 ◆ 反饋渠道 	<ul style="list-style-type: none"> ◆ Service quality ◆ Responsible business conduct ◆ Confidentiality obligations ◆ 服務質量 ◆ 負責任商業行為 ◆ 保密責任
Suppliers/vendors 供應商／賣方	<ul style="list-style-type: none"> ◆ Vendor engagement ◆ Contract management ◆ Assessments ◆ 賣方參與 ◆ 合約管理 ◆ 評估 	<ul style="list-style-type: none"> ◆ Supplier performance ◆ Ethical conduct ◆ Service continuity ◆ 供應商表現 ◆ 道德行為 ◆ 服務連貫性

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Stakeholder 持份者	Communication channels 溝通渠道	Key issues of concern 主要關注事宜
Government and regulators 政府及監管機構	<ul style="list-style-type: none"> ◆ Regulatory communication ◆ Compliance reporting ◆ 監管溝通 ◆ 合規報告 	<ul style="list-style-type: none"> ◆ Legal and regulatory compliance ◆ Transparency ◆ Operational practices ◆ 法律及監管合規 ◆ 透明度 ◆ 營運實踐
Media 媒體	<ul style="list-style-type: none"> ◆ Press releases ◆ Announcements ◆ Interview meeting ◆ 新聞稿 ◆ 公告 ◆ 採訪會議 	<ul style="list-style-type: none"> ◆ Legal and regulatory compliance ◆ Impact of business on society ◆ 法律及監管合規 ◆ 企業對社會的影響
Community/public 社區／公眾	<ul style="list-style-type: none"> ◆ Community activities ◆ Engagement programs ◆ Volunteering/donations ◆ 社區活動 ◆ 參與計劃 ◆ 志願活動／捐款 	<ul style="list-style-type: none"> ◆ Community engagement ◆ Social responsibility ◆ Support for innovation and culture ◆ 社區參與 ◆ 社會責任 ◆ 創新及文化支持



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8.2 Materiality assessment methodology

The Group identifies and evaluates material ESG topics through a combination of stakeholder engagement and internal assessment, below is an illustration of the Group's materiality assessment process:



8.2 重要性評估方法

本集團透過結合持份者參與與內部評估，識別並評估重大ESG議題，以下為本集團重要性評估流程示意圖：

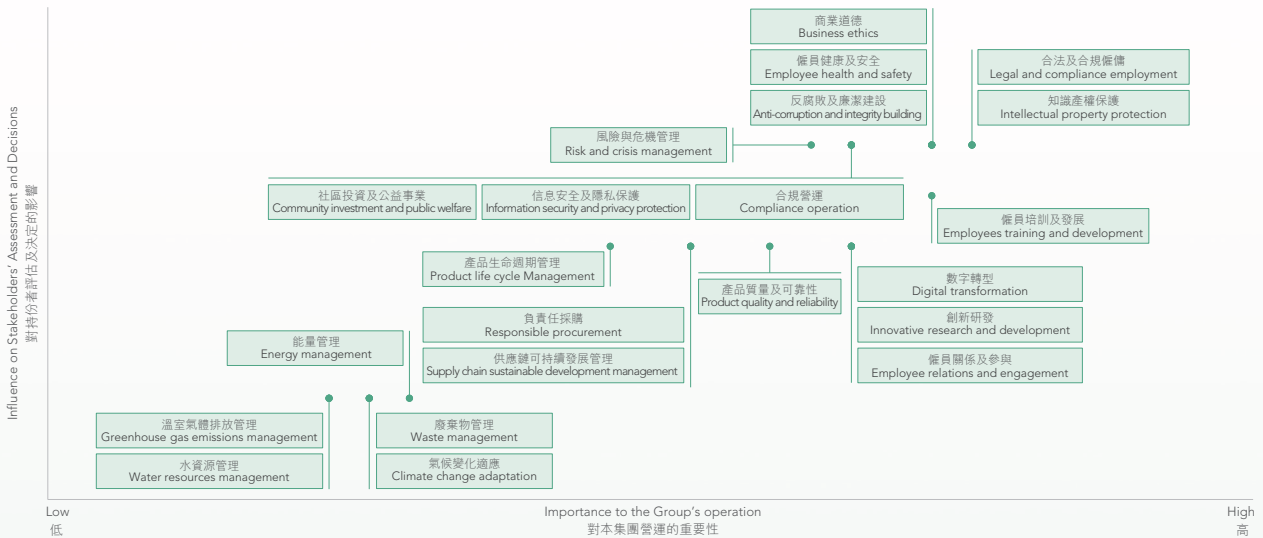
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Material topics are used to guide both disclosure focus and management actions. The Group will periodically review the materiality assessment to reflect business changes, stakeholder expectations and regulatory developments. During the Reporting Period, the Group has conducted materiality assessment exercise and the material topics identified and prioritized are summarized below:

重要議題用於引導披露重點與管理行動。本集團將定期檢討重要性評估，以反映業務變化、持份者期望及監管發展。於報告期間，本集團已進行重要性評估演練，所識別及優先排序的重要議題概述如下：

2025 Materiality Matrix
二零二五年重要性矩陣



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9. A. ENVIRONMENTAL PROTECTION

The Group recognizes that environmental stewardship is an important component of sustainable development and responsible corporate governance. As a technology-driven group, the Group's environmental footprint is primarily associated with electricity consumption (e.g., office operations, IT equipment, and digital service delivery) and the indirect impacts arising from the use of third-party service providers. While the Group is not engaged in large-scale manufacturing, the Group acknowledges that energy use and resource consumption can still be material in a service-based operating model, particularly where digital infrastructure and continuous operations are involved.

As a technology-based group, the Group recognizes that digital service delivery and day-to-day operations require continuous energy use. The Group therefore endeavors to improve operational efficiency, reduce avoidable consumption, and mitigate potential negative environmental impacts through practical initiatives and employee awareness improvement.

The Group therefore focuses on operational efficiency and practical resource-management initiatives to mitigate potential environmental impacts. The Group also seeks to comply with applicable environmental laws and regulations and to enhance internal data collection so that the disclosure of environmental KPIs becomes progressively more complete, consistent, and decision-useful for stakeholders.

9. A. 環境保護

本集團認識到環境管理是可持續發展與負責任企業管治的重要組成部分。作為科技驅動型集團，本集團的環境足跡主要與電力消耗（例如辦公室運作、IT設備及數字服務交付），以及使用第三方服務供應商所產生的間接影響有關。儘管本集團未從事大規模製造業務，仍認知到在服務導向的營運模式中，能源使用與資源消耗仍可能構成重大影響，尤其涉及數字基礎設施與持續性營運時。

作為科技型集團，本集團深知數字服務交付與日常營運需持續消耗能源。因此，本集團致力透過務實措施與員工意識提升，以優化營運效率、減少可避免的能源消耗，並減輕潛在的負面環境影響。

因此，本集團聚焦營運效率與實用資源管理措施，以減輕潛在環境影響。同時致力遵守適用環保法律法規，強化內部數據收集，使環境關鍵績效指標的披露日益完備、一致且對持份者而言具決策參考價值。

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The Group also emphasizes staff engagement as a key enabler of environmental performance. The Group may use internal communications, reminders and basic guidance to reinforce energy-saving and waste-reduction behaviors in daily operations.

The Group is committed to compliance with all applicable environmental laws and regulations. We conduct periodic reviews of the latest legislative developments in the Chinese Mainland and Hong Kong, using these insights to enhance our environmental policies and controls. During FY2025, the Group was not aware of any material non-compliance with key ordinances including Hong Kong's "Air Pollution Control Ordinance", "Waste Disposal Ordinance", and "Water Pollution Control Ordinance", alongside the PRC's "Environmental Protection Law", "Law on Prevention and Control of Water Pollution", and "Law on Prevention and Control of Environmental Pollution by Solid Waste".

Further more, during FY2025, there was no incident of non-compliance with the relevant local environmental laws and regulations relating to exhaust gas and GHG emissions, discharges of pollutants into water and land and generation of hazardous or non-hazardous wastes that have a significant impact on the Group.

本集團同時強調員工參與是推動環境績效的關鍵要素，透過內部通訊、提醒及基礎指引，強化日常營運中的節能減廢行為。

本集團承諾遵守所有適用環境法律及法規，定期審視中國內地及香港最新立法動態，藉此優化環境政策與管控措施。於二零二五財年，本集團並無發現任何重大違規情況，包括香港《空氣污染管制條例》、《廢物處置條例》及《水污染管制條例》，以及中國《環境保護法》、《水污染防治法》及《固體廢物污染環境防治法》等主要條例。

此外，於二零二五財年，並無對本集團有重大影響的違反當地有關廢氣及溫室氣體排放、水及土地的排污以及有害及無害廢棄物產生的相關環境法律法規的事宜。



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A1. EMISSIONS

A1.1 Air emissions

The Group's operations do not involve material industrial processes that generate significant air emissions of nitrogen oxides (NOx), sulphur oxides (SOx) or particulate matter. Any direct air emissions that may arise are typically limited and relate to use of motor vehicles. The Group endeavors to manage such impacts through responsible operational practices and by encouraging efficient use of resources to avoid unnecessary fuel consumption.

The Group's air emissions arise primarily from vehicle fuel consumption. As part of our commitment to mitigate this impact, we proactively implement the following reduction measures:

- Adhering to regular vehicle maintenance and servicing schedules to ensure optimal engine performance and fuel efficiency.
- Planning travel routes in advance to minimize distance and fuel use.
- Enforcing a strict 'no idling' policy, requiring engines to be switched off when vehicles are stationary.
- Promoting the use of public transportation among employees where feasible.

A1. 排放

A1.1 空氣排放

本集團的營運活動不涉及產生大量氮氧化物(NOx)、硫氧化物(SOx)或顆粒物等空氣排放的重大工業流程。任何可能產生的直接空氣排放通常有限，且與機動車輛的使用相關。本集團致力透過負責任的營運實踐及鼓勵資源高效利用以避免不必要的燃料消耗，來管理此類影響。

本集團的空氣排放主要源自車輛燃料消耗。作為履行減輕此影響的承諾的一部分，我們積極實施下列減排措施：

- 嚴格遵守車輛定期維護保養計劃，確保引擎性能與燃油效率處於最佳狀態。
- 預先規劃出行路線，最大限度縮短行駛距離並降低燃料消耗。
- 執行嚴格的「禁止空轉」政策，要求車輛停駛時必須關閉引擎。
- 在可行情況下，鼓勵員工使用公共交通工具。

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Summary of air emissions performance:

空氣排放表現概要：

Air emissions 空氣排放	Unit 單位	FY2025 二零二五財年	FY2024 二零二四財年
Nitrogen Oxides (NOx) 氮氧化物(NOx)	Kg 千克	3.14	1.04
Sulphur Oxides (SOx) 硫氧化物(SOx)	Kg 千克	0.07	0.13
Particulate Matter (PM) 顆粒物(PM)	Kg 千克	0.23	0.08

A1.2 Greenhouse gas emissions

The major sources of GHG emissions of the Group are direct GHG emissions from the consumption of petrol by vehicles (Scope 1), energy indirect GHG emissions from purchased electricity (Scope 2) and other indirect GHG emissions from employees' business trips (Scope 3). In line with the nation's strategic development of overall GHG emissions reduction to achieve the sustainable development goal of energy-saving and carbon reduction, the Group has been actively reducing GHG emissions by reducing energy consumption, thereby enhancing the Group's reputation. With respect to the emission sources mentioned above, we actively adopt the following emission reduction measures:

- Actively adopt emission reduction measures on vehicles, which is explained in the section "Air emissions" in this Aspect;

A1.2 溫室氣體排放

本集團溫室氣體排放的主要來源包括：車輛燃油消耗產生的直接溫室氣體排放（範圍1）、外購電力產生的能源間接溫室氣體排放（範圍2），以及員工公務差旅產生的其他間接溫室氣體排放（範圍3）。為配合國家整體溫室氣體減排的戰略發展，實現節能減碳的可持續發展目標，本集團積極透過降低能源消耗來減少溫室氣體排放，從而提升本集團聲譽。針對上述排放源，我們積極採取以下減排措施：

- 積極實施車輛減排措施，詳情於本層面「空氣排放」一節說明；

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- Actively adopt environmental protection and energy saving measures, which is explained in the section “Energy Management” in Aspect A2;
- Reduce the frequency of business trips through electronic communication channels, such as conference calls and WeChat conferences; and
- Post notices and posters with green messages at prominent locations in the office to promote the best practice of environmental management and raise employees’ awareness of environment protection.
- 積極採取環保及節能措施，詳情於層面A2「能源管理」一節說明；
- 透過電話會議及微信會議等電子通訊渠道減少差旅頻率；及
- 於辦公室顯眼位置張貼環保訊息告示及海報，推廣環境管理的最佳實踐並提升員工環保意識。

Given the importance of electricity consumption in the Group’s emissions profile, the Group focuses on energy efficiency measures and improved monitoring.

鑒於電力消耗佔本集團排放結構之重要比重，本集團著重實施能源效率措施及強化監測機制。

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GHG emissions ¹	Unit	FY2025	FY2024
溫室氣體排放 ¹	單位	二零二五財年	二零二四財年
Scope 1 (Direct) emissions – Petrol 範圍1(直接)排放 – 汽油	tCO ₂ e 噸二氧化碳當量	12.01	13.75
Scope 2 (Energy Indirect) emissions – Electricity 範圍2(能源間接)排放 – 電力	tCO ₂ e 噸二氧化碳當量	115.10	105.45
Scope 3 (Other Indirect) emissions – Air Travel 範圍3(其他間接)排放 – 航空旅行	tCO ₂ e 噸二氧化碳當量	5.10	–
Total GHG Emissions 溫室氣體排放總量	tCO ₂ e 噸二氧化碳當量	132.21	119.20
Total GHG Emissions Intensity ² 溫室氣體總排放密度 ²	tCO ₂ e/RMB million 噸二氧化碳當量／人民幣 百萬元收入	2.25	1.21

Note(s):

(1): GHG emission data are presented in terms of carbon dioxide equivalent and are based on, including but not limited to (i) “The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards” issued by the World Resources Institute and the World Business Council for Sustainable Development; (ii) “How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs” issued by the Stock Exchange; (iii) “2023 National Electricity Carbon Footprint Factor” issued by Ministry of Environmental Protection of the People’s Republic of China; and (iv) the “Global Warming Potential Values” from the IPCC Sixth Assessment Report.

(2): For the Reporting Period, the Group recorded revenue of approximately RMB58.9 million. This data is used for calculating other intensity data.

附註：

(1)：溫室氣體排放數據以二氧化碳當量為單位呈現，其計算依據包括但不限於：(i)世界資源研究所與世界可持續發展工商理事會發佈之《溫室氣體盤查議定書：企業會計與報告標準》；(ii)聯交所頒佈之《如何編製ESG報告－附錄二：環境關鍵績效指標匯報指引》；(iii)中華人民共和國環境保護部頒佈之《二零二三年全國電力碳足跡因子》；及(iv)IPCC第六次評估報告的《全球變暖潛能值》。

(2)：於報告期間，本集團錄得收入約人民幣58.9百萬元。該數據將用於計算其他密度數據。

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A1.3 Hazardous and non-hazardous waste

The Group's waste typically comprises general office waste. Where applicable, the Group may also generate limited hazardous waste (such as batteries) and electronic waste from IT equipment replacement. The Group encourages waste reduction, sorting and recycling, and engages appropriate service providers for responsible disposal where available.

In addition to centralizing staff collection and requiring proper disposal by encouraging waste sorting, we have implemented the following specific measures to reduce paper consumption:

- **Promoting Digital Alternatives:** Prioritizing electronic documents and workflows to minimize printing needs.
- **Optimizing Paper Use:** Reusing office paper, printing double-sided, and only printing documents when necessary.
- **Ensuring Responsible Sourcing and Recycling:** Procuring paper with the Forest Stewardship Council (FSC) Recycled Label and recycling used paper and outdated office supplies or electronic equipment.

A1.3 有害及無害廢棄物

本集團的廢棄物通常包含一般辦公廢棄物。在適用情況下，本集團亦可能產生少量有害廢棄物（如電池）及來自IT設備更換的電子廢棄物。本集團鼓勵減少廢棄物產生、分類及回收利用，並在可行情況下委託合適的服務供應商進行負責任的廢棄物處理。

除集中收集員工廢棄物並透過鼓勵廢棄物分類要求妥善處理外，我們已實施以下具體措施以減少紙張消耗：

- **推廣數字替代方案：**優先採用電子文件與工作流程，最大限度減少打印需求。
- **優化用紙效率：**重複使用辦公用紙、雙面打印，並僅在必要時打印文件。
- **確保負責任採購與回收：**採購具森林管理委員會（FSC）再生標籤認證的紙張，並回收廢棄用紙及過時辦公用品或電子設備。

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Waste 廢棄物	Unit 單位	FY2025 二零二五財年	FY2024 二零二四財年
Hazardous waste generated 產生的有害廢棄物	kg 千克	–	0.93
Hazardous waste intensity 有害廢棄物密度	kg/RMB million revenue 千克／人民幣百萬元收入	–	0.009
Non-hazardous waste generated 產生的無害廢棄物	Kg 千克	21.13	4.21
Non-hazardous waste intensity 無害廢棄物密度	kg/RMB million revenue 千克／人民幣百萬元收入	0.36	0.043

A1.4 Sewage Discharge

Due to the Group's business nature, the Group does not consume a significant volume of water during its daily operations, therefore it does not produce a material amount of sewage. As wastewater produced by the Group will be discharged into a sewage pipe network connected to a regional water purification plant, the water consumed by the Group is considered as sewage discharged. Further details of water consumption are set out in the section below headed "Water Consumption" under Aspect A2.

A1.4 污水排放

基於本集團的業務性質，其日常營運活動並未大量用水，因此亦未產生顯著數量的污水。由於本集團產生的廢水將排入連接區域水處理廠的污水管網系統，故本集團的用水量即視為排放的污水量。用水量的進一步詳情載於下文層面A2下「用水量」一節。



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A2. USE OF RESOURCES

A2.1 Energy consumption

The Group upholds and promotes effective use of resources and is committed to optimizing their use across business operations. The Group keeps track of the ESG-related KPIs through its internal monitoring program on procurement and use of resources and establishes relevant policies and procedures in resources management.

The Group's energy consumption primarily relates to electricity use for office operations and information technology. The Group monitors electricity consumption where practicable and promotes energy-saving initiatives such as efficient lighting, appropriate office temperature settings, and shutdown practices for idle equipment.

Energy consumption 能源消耗	Unit 單位	FY2025 二零二五財年	FY2024 二零二四財年
Fuel consumption – Petrol 燃料消耗 – 汽油	kWh 千瓦時	43,611.11	60,428.23
Electricity purchased 外購電力	kWh 千瓦時	217,061.00	172,148.50
Total energy consumption 能源消耗總量	kWh 千瓦時	260,672.11	232,576.73
Energy consumption intensity 能源消耗密度	kWh/RMB million revenue 千瓦時／人民幣百萬元收入	4,427.18	2,359.27

A2. 資源使用

A2.1 能源消耗

本集團堅持並推動資源的有效利用，致力於在業務營運中優化資源使用。透過內部監控計劃，本集團持續追蹤採購與資源使用相關的ESG關鍵績效指標，並在資源管理方面制定相關政策與程序。

本集團能源消耗主要涉及辦公室營運及資訊科技的電力使用。本集團在可行情況下監測電力消耗，並推動節能措施，包括高效照明系統、適宜的辦公室溫度設定，以及閒置設備的關機管理。

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The Group strives to reduce energy consumption by adopting the following energy-saving measures:

- Design and operate lighting control systems based on actual need;
- Switch off unnecessary lightings and electrical appliances when not in use;
- Purchase energy-efficient equipment to replace retired equipment;
- Set all computer screens and printers to standby mode after a certain period; and
- Post stickers of energy efficiency as a reminder to employees.

A2.2 Water consumption

The Group's water consumption is primarily for office use. The Group promotes water-saving practices and monitors water consumption where practicable.

本集團致力透過以下節能措施降低能源消耗：

- 根據實際需求設計及運作照明控制系統；
- 關閉非必要照明及閒置電器設備；
- 採購節能設備以替換退役設備；
- 將所有電腦屏幕及打印機設定為定時待機模式；及
- 張貼節能標語貼紙提醒員工。

A2.2 用水量

本集團的用水量主要用於辦公用途。本集團推廣節約用水措施，並在可行情況下監測用水量。



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The Group seeks to avoid unnecessary water use through increasing employees' awareness on water conservation. To ensure the efficient use of water and achieve the relevant target, the Group has encouraged employees to reduce unnecessary water consumption in toilets and pantries, while also posting water-saving reminders in the office area to raise employees' awareness.

本集團致力提升員工節約用水的意識，以避免不必要的用水。為確保用水效率並達成相關目標，本集團鼓勵員工減少廁所及茶水間的不必要用水，同時在辦公區域張貼節約用水提醒標語，以提高員工的節約意識。

Water consumption 用水量	Unit 單位	FY2025 二零二五財年	FY2024 二零二四財年
Total water consumption 總用水量	m ³ 立方米	658.05	1,023.00
Water consumption intensity 用水密度	m ³ /RMB million revenue 立方米／人民幣百萬元收入	11.18	10.38

Due to the Group's business nature, the Group has not identified any issues in sourcing water that is fit for its purpose.

基於本集團的業務性質，本集團尚未發現任何在取得符合其用途之水源方面存在的問題。

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A2.3 Resource efficiency initiatives

The Group implements initiatives such as optimizing office facilities, encouraging behavioral change among employees and adopting digital workflows to reduce resource consumption. Where feasible, the Group will review opportunities to further improve efficiency in service delivery and information technology usage.

The Group will periodically review the effectiveness of resource-efficiency measures and will refine initiatives as the Group's scale and operational profile change.

A2.4 Packaging materials

Given the Group's service-oriented business model, packaging material consumption is not considered a material ESG aspect of the Group. Nonetheless, where packaging is used (for example, for promotional items), the Group seeks to avoid unnecessary packaging and to use recyclable materials where feasible.

A3. THE ENVIRONMENT AND NATURAL RESOURCES

The Group is not engaged in large-scale manufacturing and is not located in environmentally sensitive areas. Accordingly, material impacts on natural resources are expected to be limited. The Group nevertheless promotes responsible resource use through practical office measures and responsible procurement.

A2.3 資源效率倡議

本集團實施多項措施以減少資源消耗，包括優化辦公設施、鼓勵員工改變行為模式，以及採用數字化工作流程。在可行情況下，本集團將評估進一步提升服務交付效率及資訊科技運用效能的契機。

本集團將定期檢討資源效率措施的成效，並隨本集團規模與營運型態的變化持續優化相關倡議。

A2.4 包裝材料

鑒於本集團以服務為導向的商業模式，包裝材料消耗不被視為本集團的重大ESG層面。然而，在使用包裝材料的情況下（例如促銷品包裝），本集團致力避免不必要的包裝，並在可行時採用可回收材料。

A3. 環境及自然資源

本集團未從事大規模製造業務，亦未位於環境敏感區域，因此預期對自然資源的重大影響有限。然而，本集團仍透過實務辦公室措施及負責任採購，推動負責任的資源使用。

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The Group also recognizes that procurement choices can influence indirect environmental impacts. Where practicable, the Group endeavors to adopt responsible procurement practices, such as selecting products with better environmental attributes and reducing unnecessary consumables. The Group regularly assesses the environmental risks of its businesses, adopts preventive measures to reduce the risks, and ensures compliance with the relevant laws and regulations.

A3.1 Indoor Air Quality

To ensure a pleasant working environment, the Group regularly monitors indoor air quality across its offices. Throughout FY2025, air quality remained satisfactory. Where deemed beneficial, air purifiers are utilized, and air conditioning systems are cleaned on a periodic basis. These steps help maintain satisfactory indoor air quality by removing pollutants, contaminants, and dust.

The Group is convinced that an environmentally sustainable business model significantly reduces operational risk and, in turn, provides more stable returns for both the Group and its shareholders. It remains committed to achieving this objective over the long term.

本集團亦認識到採購決策可能產生間接環境影響。在可行情況下，本集團致力採用負責任採購實踐，例如選擇具較佳環保屬性的產品及減少不必要耗材。本集團定期評估業務環境風險，採取預防措施降低風險，並確保符合相關法律法規。

A3.1 室內空氣質量

為確保舒適工作環境，本集團定期監測各辦公場所之室內空氣質量。在整個二零二五財年期間，空氣質量均維持在滿意水平。在評估有益的情況下，會使用空氣淨化器，並定期清潔空調系統。這些措施有助於清除污染物、雜質和灰塵，從而維持令人滿意的室內空氣質量。

本集團堅信，環保可持續的商業模式能顯著降低營運風險，進而為本集團及其股東提供更穩定的回報。本集團將持續致力於實現此長期目標。

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Environmental Targets

To better demonstrate our initiative, commitment, and performance on various aspects, we have set quantifiable environmental targets during the Reporting Period and set FY2025 as the baseline year. The ESG Working Group will review the progress made against the environmental targets and report to the Board annually. The Group's environmental targets are summarised as follows:

環境目標

為更清晰展現我們在各層面的舉措、承諾及表現，我們於報告期間設定可量化的環境目標，並以二零二五財年作為基準年。ESG工作小組將每年審核環境目標的達成進度並向董事會匯報。本集團環境目標概述如下：

Aspect 層面	Target 目標
GHG Emissions 溫室氣體排放	Gradually reduce GHG emissions intensity by the financial year ending 31 December 2030 ("FY2030"), using 2.25 tCO ₂ e/RMB million revenue in FY2025 as the baseline. 以二零二五財年2.25噸二氧化碳當量／人民幣百萬元收入為基準，於截至二零三零年十二月三十一日止財政年度（「二零三零財年」）前逐步降低溫室氣體排放密度。
Waste Management 廢棄物管理	Gradually reduce non-hazardous waste intensity by FY2030, using 0.36 kg/RMB million revenue in FY2025 as the baseline. 以二零二五財年0.36千克／人民幣百萬元收入為基準，於二零三零財年前逐步降低無害廢棄物密度。
Energy Consumption 能源消耗	Gradually reduce energy consumption intensity by FY2030, using 4,427.18 kWh/RMB million revenue in FY2025 as the baseline. 以二零二五財年4,427.18千瓦時／人民幣百萬元收入為基準，於二零三零財年前逐步降低能源消耗密度。
Water Consumption 用水量	Gradually reduce water consumption intensity by FY2030, using 11.18 m ³ /RMB million revenue in FY2025 as the baseline. 以二零二五財年11.18立方米／人民幣百萬元收入為基準，於二零三零財年前逐步降低用水密度。

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A4. CLIMATE CHANGE

The Group is committed to strengthening its resilience to climate change and building an environmentally responsible organization. It has enhanced its risk assessment processes to analyze potential impacts on its operations and value chain, enabling the evaluation and development of effective mitigation strategies. In FY2025, the Group carried out a climate scenario analysis to more clearly identify and respond to the potential effects of climate change. This assessment included both physical and transition risks, with each category undergoing thorough screening and evaluation.

In order to better determine and analysis the potential physical and transition risks that the Group may facing, we utilize climate scenarios with the “Share Socio-economic Pathways” from the Intergovernmental Panel on Climate Change (“IPCC”) and “NGFS Climate Scenario” from the Network of Central Banks and Supervisors for Greening the Financial System (“NGFS”). This approach allows us to gain a better understanding of the resilience of our climate strategies and potential impacts on core operations under fluctuations in climate change, thus can further enhance our ability to address climate change.

A4. 氣候變化

本集團致力於強化其應對氣候變化的韌性，並建立具環境責任感的組織。本集團已強化風險評估流程，以分析氣候變化對營運及價值鏈的潛在影響，從而評估並制定有效的減緩策略。於二零二五財年，本集團實施氣候場景分析，以更清晰地識別並應對氣候變化的潛在影響。此評估涵蓋物理風險與轉型風險，各類風險均經過全面篩選與評估。

為更精準判斷及分析本集團可能面臨的潛在物理風險與轉型風險，我們採用聯合國政府間氣候變化專門委員會（「IPCC」）的「共享社會經濟路徑」氣候情景，以及央行與監管機構綠色金融網絡（「NGFS」）的「NGFS氣候情景」。此方法使我們能更深入理解氣候策略的韌性，以及氣候變化波動對核心營運的潛在影響，從而進一步提升應對氣候變化的能力。

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Physical risk

物理風險

Climate scenario 氣候情景	Low risk scenario 低風險情景 SSP 1-1.9 共享社會經濟路徑 1-1.9	High risk scenario 高風險情景 SSP 5-8.5 共享社會經濟路徑 5-8.5
Scenario description 情景描述	<ul style="list-style-type: none"> • Rapid global phase-out of fossil fuels. Net-zero global carbon dioxide emissions by around 2050. Renewable energy becomes dominant, with widespread electrification. • 全球快速淘汰化石燃料。約於二零五零年實現全球二氧化碳淨零排放。可再生能源成為主流，並廣泛推行電氣化。 • Large-scale afforestation • 大規模植樹造林 • Rapid development and implementation of low-carbon technologies, including energy storage, hydrogen, and carbon capture and storage. • 加速研發與應用低碳技術，包括能源儲存、氫能及碳捕集與封存技術。 • Extensive global cooperation, stringent and effective climate policies, consumer behavior shifting towards low-carbon alternatives. • 建立廣泛的全球合作機制，實施嚴格且有效的氣候政策，並引導消費者行為轉向低碳替代方案。 	<ul style="list-style-type: none"> • Reliance on abundant, globally connected fossil fuel resources. • 依賴豐富且全球互聯的化石燃料資源。 • Active technological innovation, but primarily focused on energy extraction and consumption efficiency rather than low-carbon alternatives. • 積極推動技術創新，但主要聚焦於能源開採與消耗效率，而非低碳替代方案。 • No effective global carbon pricing or stringent international climate agreements. • 缺乏有效的全球碳定價機制或嚴格的國際氣候協議。 • Global income disparities narrow and investment in human capital increases. • 全球收入差距縮小，人力資本投資增加。
Expected temperature rise 預期溫度上升	With a temperature rise of less than 2°C in 2100. 二一零零年氣溫上升幅度低於2°C。	With a temperature rise of 4.4°C in 2100. 二一零零年氣溫上升幅度達4.4°C。

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Transition risk

轉型風險

Climate scenario 氣候情景	High risk scenario 高風險情景 Net Zero 2050 二零五零年淨零	Low risk scenario 低風險情景 Current policies 現行政策
Scenario description 情景描述	<ul style="list-style-type: none"> Implement stringent climate policies immediately, with global carbon dioxide emissions reaching net zero around 2050. 立即實施嚴格氣候政策，使全球二氧化碳排放量於二零五零年前後達到淨零。 Carbon prices reached elevated levels as early as 2020 (approximately US\$100 per tonne of CO₂ equivalent) and continued to rise rapidly. Thus increased the costs of carbon-intensive goods and services, transforming consumption and production patterns. 碳價早在二零二零年即攀升至高位（約每噸二氧化碳當量100美元），並持續快速上漲。此舉推升碳密集型商品與服務成本，進而轉變消費及生產模式。 Carbon Dioxide Removal (“CDR”) technologies are deployed to accelerate decarbonization, though their scale is constrained by sustainability limitations. 部署二氧化碳移除（「CDR」）技術加速脫碳進程，然其規模受限於可持續性限制。 	<ul style="list-style-type: none"> Currently implemented policies are preserved without adding any new emission reduction commitments or measures. 現行實施政策維持不變，未新增任何減排承諾或措施。 Slow change to technology, fossil fuels remain dominant in the energy system and renewable energy growing but insufficient to disrupt the existing system. 技術變革緩慢，化石燃料仍主導能源體系，可再生能源雖有增長但不足以顛覆現有體系。 Carbon pricing is low, failing to effectively promote deep decarbonization. 碳定價水平偏低，未能有效推動深度脫碳。
Expected temperature rise 預期溫度上升	With limit global warming to below 1.5°C (50% probability) in 2100. 目標於二零五零年將全球變暖幅度控制在低於1.5°C（50%機率）。	With a temperature rise of more than 3°C in 2080. 於二零八零年，氣溫上升幅度將超過3°C。

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We assess the potential impacts of climate risks on the Group's production and operational activities, the level of risk impact, and the Group's mitigation measures based on climate scenarios. The potential climate-related risks faced by the Group are set out below:

我們根據氣候情景評估氣候風險對本集團生產及營運活動的潛在影響、風險影響程度，以及本集團的緩解措施。本集團面臨的潛在氣候相關風險載列如下：

Physical Risk

物理風險

Risk Type 風險種類	Potential Impact 潛在影響	Risk Level 風險水平	Time Horizon 時間範圍	Mitigation Strategy 緩解策略	
		SSP1-1.9 共享社會 經濟路徑 1-1.9	SSP5-8.5 共享社會 經濟路徑 5-8.5		
Frequent extreme weather events (such as heavy rainfall, extreme heat, severe cyclones, flooding, droughts and water shortages) may adversely affect or pose potential risks to the construction and operation of your Group's projects. 頻繁的極端天氣事件(例如暴雨、酷熱、強烈氣旋、洪水、乾旱及水資源短缺)可能對本集團項目的建設與營運造成不利影響或構成潛在風險。	Production disruptions caused by extreme weather may affect infrastructure such as power systems, drainage systems or production equipment, together with the associated maintenance losses. 極端天氣造成的生產中斷可能影響電力系統、排水系統或生產設備等基礎設施，同時伴隨相關維護損失。	Low 低	Medium 中	Short-term 短期	<ul style="list-style-type: none"> Established adverse weather condition policy (e.g. emergency plans) and corresponding measures to reduce damages to the facilities and ensure employee safety. To address sudden extreme weather events such as typhoons, we have implemented measures including staffing on-call shifts to monitor the impact of severe weather on facilities.
	The impact of extreme weather on logistics and supply chains, and employee commuting may result in operational and financial losses. 極端天氣對物流與供應鏈及員工通勤造成的影響可能導致營運與財務損失。	Low 低	Medium 中	Medium-term 中期	<ul style="list-style-type: none"> 制定惡劣天氣狀況政策(例如應急計劃)及相應措施，以降低設施損毀風險並確保員工安全。針對颱風等突發性極端天氣事件，我們已實施多項措施，包括安排人員輪值待命以監測惡劣天氣對設施的影響。
				Medium-term 中期	<ul style="list-style-type: none"> Continue to improve energy efficiency by investing and upgrading to new energy vehicles. 持續投資升級新能源車輛以提升能源效率。

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Physical Risk 物理風險

Risk Type 風險種類	Potential Impact 潛在影響	Risk Level 風險水平		Time Horizon 時間範圍	Mitigation Strategy 緩解策略
		SSP1-1.9 共享社會 經濟路徑 1-1.9	SSP5-8.5 共享社會 經濟路徑 5-8.5		
Long-term shifts in climate patterns may pose chronic climate risks to the Group, such as persistent high temperatures potentially leading to sea-level rise or prolonged heatwaves. 氣候模式的長期變化可能對本集團構成持續性氣候風險，例如持續高溫可能導致海平面上升或熱浪延長。	Increased infrastructure costs, such as the need to construct climate-resilient infrastructure to ensure efficient operation during high-temperature weather; increasing demand for drainage facilities due to the damage of production equipment cause by floods. 基礎設施成本增加，例如需建造具氣候韌性的基礎設施以確保高溫天氣下的高效運作；因洪水損毀生產設備而增加的排水設施需求。	Low 低	Low 低	Long-term 長期	Given the nature of its operations, the Group primarily conducts business from leased offices located inland, away from coastal areas and rivers. As a result, its exposure to physical climate-related risks is limited. The Group will, however, continue to monitor weather updates and advisories issued by governments in all locations where it operates. 基於營運性質，本集團主要於內陸地區租用辦公室進行業務，遠離沿海及河流區域。因此，其面臨的物理氣候相關風險相對有限。然而，本集團仍將持續監測營運所在地區政府發佈的天氣更新與預警資訊。
	High-temperature environments may expose employees to heightened risks of heat stress and health hazards, potentially impacting productivity and overall staff wellbeing. 高溫環境可能使員工面臨更高的熱壓力與健康危害風險，進而可能影響生產力及整體員工福祉。	Low 低	Low 低	Short-term 短期	
	Rising sea levels may impact coastal erosion, affecting factories or office premises situated near coastal areas. 海平面上升可能影響海岸侵蝕，進而影響鄰近沿海地區的工廠或辦公場所。	Low 低	Low 低	Long-term 長期	
	The occurrence of long-term climate risk events leads to reduced insurance availability. 長期氣候風險事件的發生導致保險供應減少。	Low 低	Low 低	Medium-term 中期	

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Transition Risk

轉型風險

Risk Type 風險種類	Potential Impact 潛在影響	Risk Level 風險水平	Current policies 現行政策	Time Horizon 時間範圍	Mitigation Strategy 緩解策略
<p>The ways in which climate change impacts markets are complex and multifaceted, such as alterations to the supply and demand for certain commodities, products, and services.</p> <p>氣候變化對市場的影響方式複雜且多面向，例如改變特定商品、產品及服務的供需狀況。</p>	<p>With the gradual expansion of carbon pricing mechanisms, there maybe increase in energy, material and utility costs. The Group's financial income maybe impacted and it may need to adjust and implement carbon reduction strategies.</p> <p>隨著碳定價機制的逐步擴展，能源、材料及公用事業成本可能上升。本集團的財務收入或受影響，並可能需要調整及實施減碳策略。</p>	Medium 中	Low 低	Long-term 長期	<ul style="list-style-type: none"> Strengthen oversight by the ESG Working Group on ESG issues and disclosure of ESG related information 強化ESG工作小組對ESG議題及ESG相關資料揭露的監督職能
	<p>The Group's services may need to adapt to various demands from potential customers regarding climate-related matters.</p> <p>本集團的服務可能需要因應潛在客戶在氣候相關事務上的各種需求而作出調整。</p>	Low 低	Low 低	Medium-term 中期	

The time horizon is defined by the impact period that climate-related risk may caused to the operation of the Group. Short-term is for 1 to 3 years, medium-term is for 3 to 5 years and long-term is for 5 to 10 years.

時間範圍乃依據氣候相關風險可能對本集團營運造成影響的期間而界定。短期為1至3年，中期為3至5年，長期為5至10年。



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Type of Climate-related Opportunity 氣候相關機遇種類	Potential Opportunity 潛在機遇	Measure taken by the Group 本集團採取的措施
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Resources Efficiency
資源效率

Advancing digital asset and blockchain solutions inherently promotes technological efficiency, reducing reliance on energy-intensive and resource-heavy legacy systems. By integrating more efficient protocols and infrastructure, the Group can help lower overall energy consumption and electronic waste across its advisory operations and client ecosystems. This transition not only supports the sustainable evolution of the digital economy but may also decrease operational costs and carbon footprints associated with traditional IT and financial infrastructures.

推動數字資產與區塊鏈解決方案，本質上能提升技術效率，減少對能源密集型及資源密集型傳統系統的依賴。透過整合更高效的協議與基礎設施，本集團可協助降低諮詢業務及客戶生態系統的整體能源消耗與電子廢棄物。此轉型不僅支持數字經濟的可持續發展，更有望降低傳統IT與金融基礎設施相關的營運成本及碳足跡。

Through its Web3 and digital asset advisory services, the Group encourages clients to implement scalable, sustainable technologies – such as proof-of-stake networks and smart contract automation – the Group helps reduce computational waste, lower power consumption, and minimize the environmental impact of digital operations. This approach reinforces both operational efficiency and the Group’s commitment to sustainable innovation within the digital assets sector.

透過其Web3與數字資產諮詢服務，本集團鼓勵客戶採用可擴展且可持續的技術 – 例如權益證明網絡與智能合約自動化 – 協助降低運算浪費、減少電力消耗，並將數字經營對環境的影響降至最低。此策略不僅強化營運效率，更彰顯本集團在數字資產領域對可持續創新的承諾。

Looking ahead, the Group remains committed to continuously reviewing and refining its approach to identifying, preparing for, and responding to climate – related risks and opportunities that are relevant and material to business development. This strategic focus not only enables us to adapt to evolving market dynamics but also strengthens our contribution to environmental sustainability and generates positive impacts on society.

展望未來，本集團將持續致力於檢視並完善其識別、準備及應對與業務發展相關且具重大影響之氣候相關風險與機遇的策略方針。此戰略重點不僅使我們能適應不斷變化的市場動態，更強化了我們對環境可持續發展的貢獻，並為社會創造正向影響。

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Risk Management

The Group has incorporated climate risk and opportunities considerations into its daily operations and the Group's enterprise risk management system. Management is responsible for identifying and addressing sustainability-related (including climate-related) risks and opportunities. These risks are continuously monitored to ensure they are incorporated into the Group's development, business decision-making and approval processes. The Group will continue to assess the effectiveness of its actions to incorporate climate change into its short-, mid- and long-term development plans to enhance the Group's resilience to climate-related risks.

The Group has established a risk management system and proactively deployed countermeasures in key climate-related links to effectively control and manage climate risks and opportunities and enhance the Group's ability to develop steadily in a complex and rapidly evolving environment, as described below:

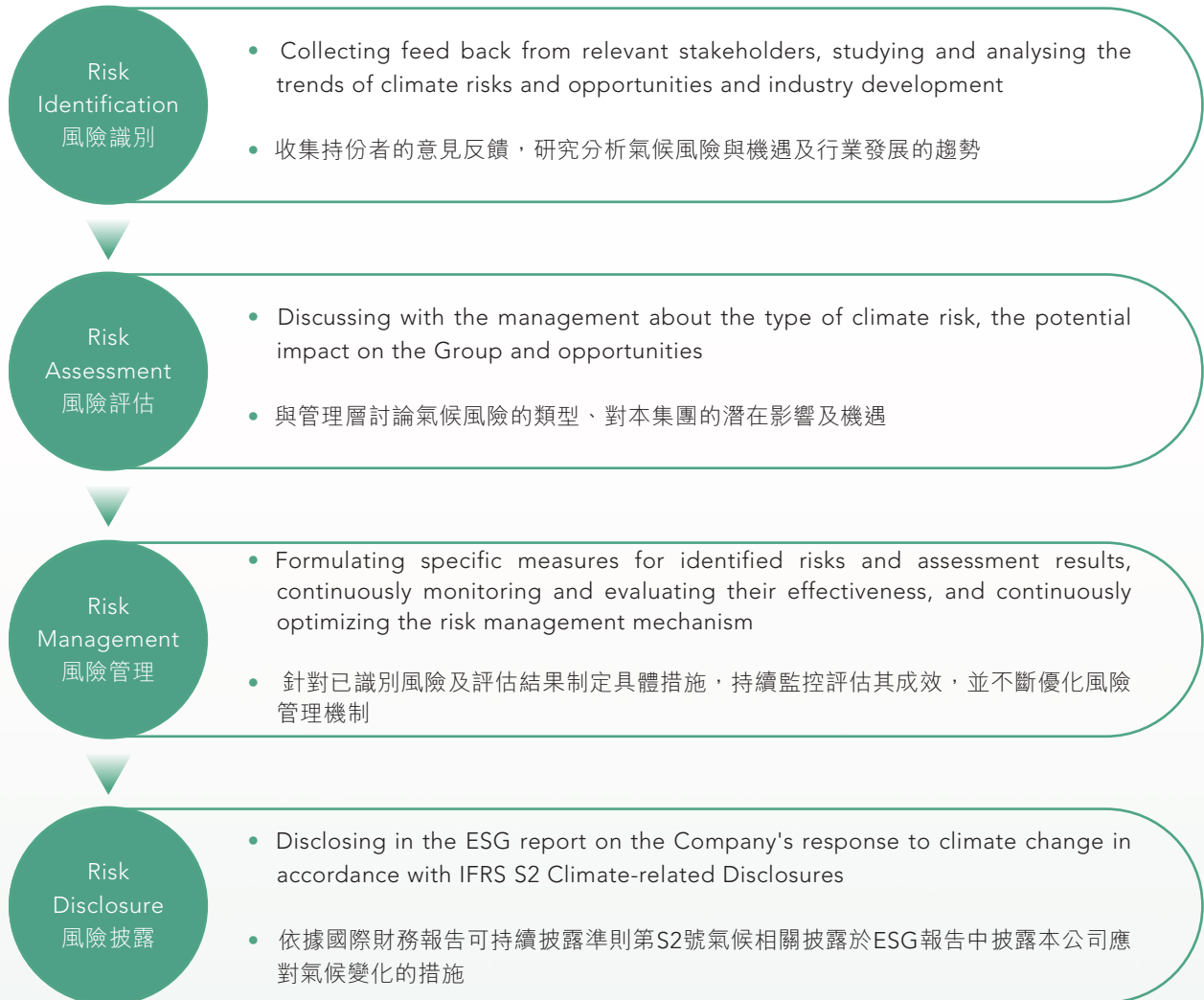
風險管理

本集團已將氣候風險與機遇考量納入日常營運及本集團企業風險管理體系。管理層負責識別並處理可持續發展相關(含氣候相關)風險與機遇，持續監控這些風險以確保其融入本集團發展、商業決策及審批流程。本集團將持續評估其將氣候變化納入短期、中期及長期發展計劃之行動成效，以提升本集團對氣候相關風險的抵禦能力。

本集團已建立風險管理體系，並於關鍵氣候相關環節主動部署應對措施，以有效管控氣候風險與機遇，強化本集團在複雜且快速變化環境中穩健發展的能力，具體措施如下：



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Metrics and Targets

The Group has set clear and measurable quantitative targets across four key areas, including GHG emissions, waste management, energy consumption, and water consumption. We regularly monitor and disclose these climate – related KPIs, and will report our progress to achieving the targets annually to ensure transparency and comparability. Additionally, we evaluate the effectiveness of the climate initiatives using scientific data, providing a strong foundation for future strategic adjustments and driving sustainable development.

Our business model depends on the collaboration with suppliers, upstream and downstream value chain partners, and as a result, Scope 3 emissions are expected to form part of the Group’s carbon footprint. Based on our business activities, it is expected that our Scope 3 emissions comprise upstream and downstream activities, including but not limited to purchased goods and services (Category 1), capital goods (Category 2), waste generated in operations (Category 5) and business travel (Category 6). We are evaluating the data availability and working on calculating our Scope 3 emissions and will disclose them in future reports once the methodology is finalized and data collection mechanism is enhanced and complete.

指標與目標

本集團已就溫室氣體排放、廢棄物管理、能源消耗及用水四大關鍵領域，訂立清晰可量化的目標。我們定期監測並披露這些氣候相關關鍵績效指標，並將每年匯報目標達成進度，以確保透明度與可比性。此外，我們運用科學數據評估氣候行動成效，為未來策略調整奠定堅實基礎，推動可持續發展。

我們的商業模式依賴與供應商、上下游價值鏈夥伴的協作，因此預期範圍3排放將構成本集團碳足跡的一部分。基於我們的業務活動，預期範圍3排放涵蓋上下游活動，包括但不限於：採購商品與服務（類別1）、資本貨物（類別2）、營運廢棄物（類別5）及商務差旅（類別6）。我們正評估數據可用性並著手計算範圍3排放量，待方法論確立且數據收集機制完善後，將於未來報告中予以披露。



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10. B. SOCIAL

The Group attaches importance to social responsibility and is committed to providing a safe, fair and supportive working environment, protecting labor rights, and contributing positively to the community. Given the Group's current business focus, human capital and service responsibility are key areas of attention.

As a people-driven organization, the Group recognizes that employee engagement, fair employment practices and continuous capability development are central to long-term performance. The Group endeavors to foster an inclusive culture, support employee wellbeing and maintain channels for communication and feedback.

The Group has complied with all laws and regulations related to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare, including but not limited to the "Employment Ordinance" of Hong Kong, the "Labor Law of the People's Republic of China" and the "Labor Contract Law of the People's Republic of China", and other existing laws and regulations. During FY2025, the Group was not aware of any incident of non-compliance with laws and regulations relating to employment that had a significant impact on the Group.

B1. EMPLOYMENT PRACTICES

The Group complies with applicable labor laws and maintains internal policies including but not limited to the Employee Handbook, to cover recruitment, remuneration and benefits, working hours, rest and leave, equal opportunity and anti-discrimination. The Group seeks to offer competitive remuneration and to support employee development through training and career opportunities.

10. B. 社會

本集團重視社會責任，致力提供安全、公平且具支持性的工作環境，保障勞工權益，並積極回饋社區。基於本集團當前業務重心，人力資本與服務責任為核心關注領域。

作為以人為本的組織，本集團深知員工參與度、公平僱傭實踐及持續能力發展是長期績效的關鍵。本集團致力培育包容文化、支持員工福祉，並維持溝通與反饋渠道暢通。

本集團已遵守所有與薪酬及解僱、招聘與晉升、工時、休息時間、平等機會、多元化、反歧視及其他福利相關的法律法規，包括但不限於香港《僱傭條例》《中華人民共和國勞動法》《中華人民共和國勞動合同法》及其他現行法律法規。於二零二五財年，本集團並不知悉有任何已對本集團有重大影響的違反僱傭相關法律法規的事件。

B1. 僱傭慣例

本集團遵守適用勞動法，並制定內部政策（包括但不限於《員工手冊》），涵蓋招聘、薪酬福利、工時、休假、平等機會及反歧視等範疇。本集團致力提供具競爭力的薪酬，並透過培訓及職業發展機會支持員工成長。

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The Group endeavors to maintain transparent recruitment and employment practices and to provide equal opportunities without discrimination. The Group's business model draws on a professional team with experience across Web2 community operations and Web3 digital-asset ecosystem development. The Group aims to foster an inclusive culture, clear performance expectations and pathways for professional growth.

During FY2025, the Group was not aware of any material non-compliance with employment-related laws and regulations that would have a significant impact on the Group, including but not limited to the Employment Ordinance. As at 31 December 2025, the Group had a total of 51 (as at 31 December 2024: 30) full-time employees, and their breakdown by categories are illustrated as follows:

本集團竭力維持透明的招聘與僱傭慣例，提供平等機會且杜絕歧視。本集團商業模式依賴具備Web2社區營運及Web3數字資產生態系統開發經驗的專業團隊。本集團致力營造包容文化，建立明確的績效期望與專業成長路徑。

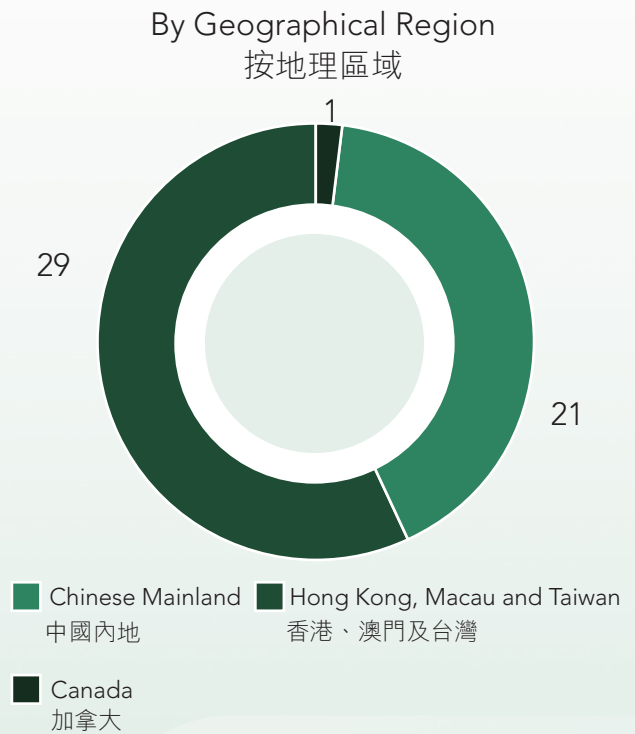
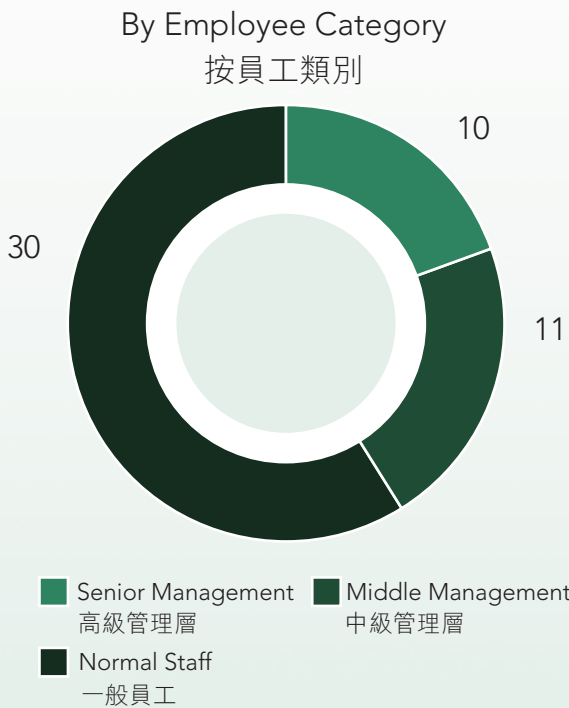
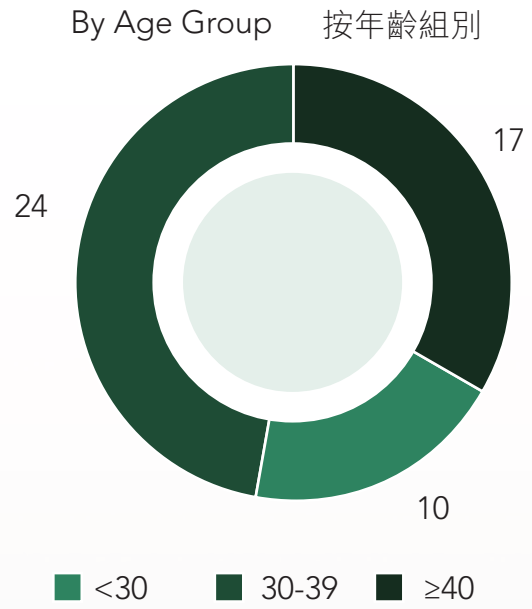
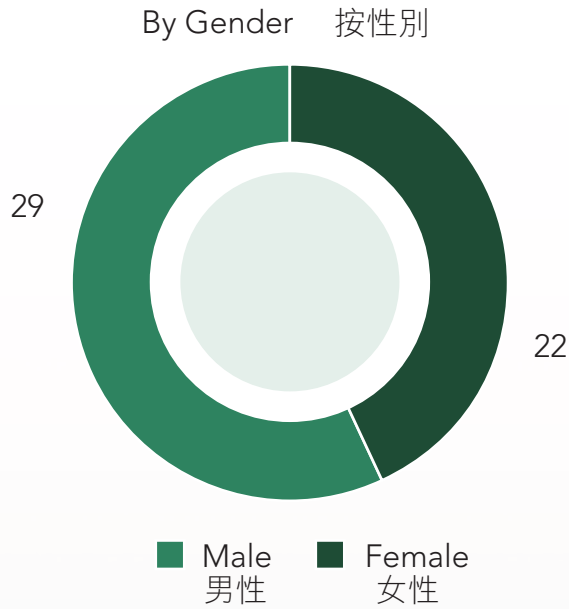
於二零二五財年，本集團並不知悉任何可能對本集團有重大影響的重大違反僱傭相關法律法規（包括但不限於《僱傭條例》）的情況。於二零二五年十二月三十一日，本集團共有51名（於二零二四年十二月三十一日：30名）全職員工，按類別劃分的明細如下：



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As at 31 December 2025
於二零二五年十二月三十一日

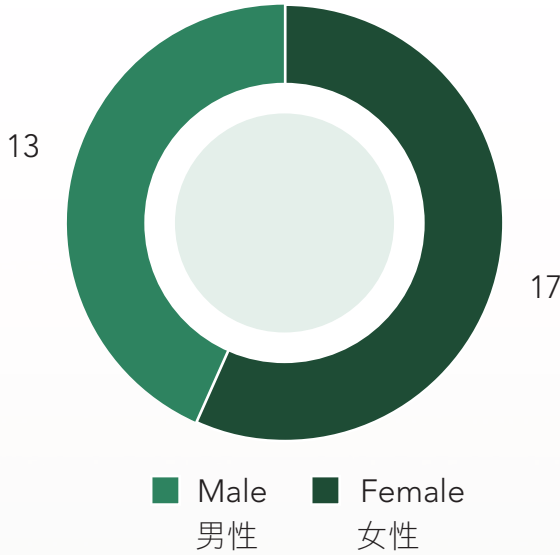


Environmental, Social and Governance Report

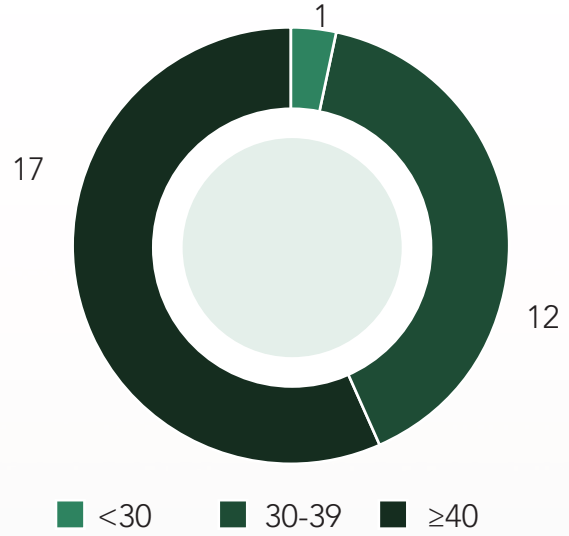
環境、社會及管治報告

As at 31 December 2024
於二零二四年十二月三十一日

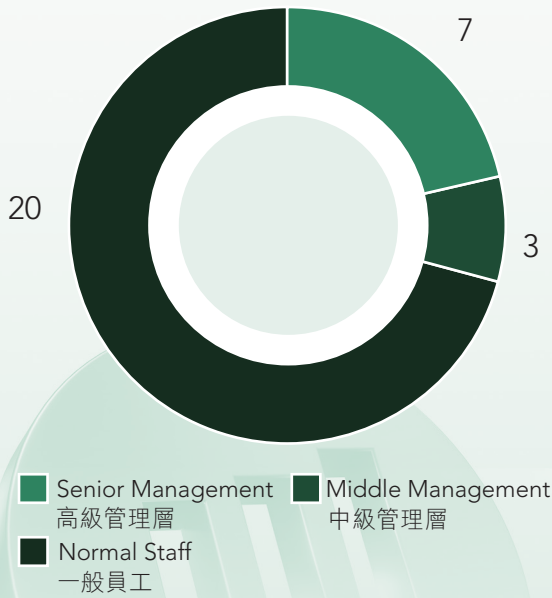
By Gender
按性別



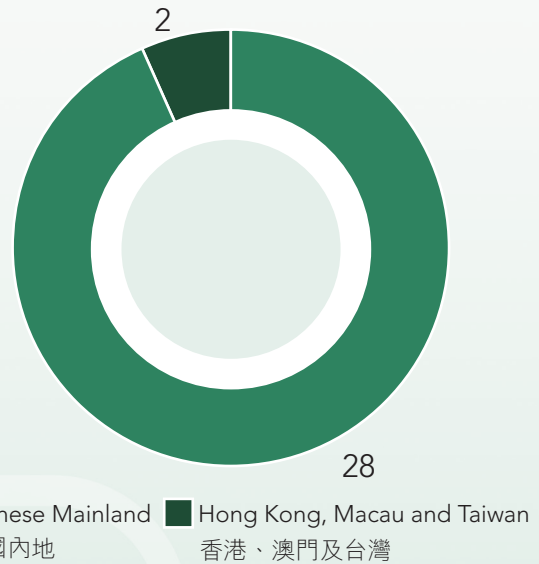
By Age Group
按年齡組別



By Employee Category
按員工類型



By Geographical Region
按地理區域



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Talent Management and Remuneration

The Group hires individuals based on their experience and fit for the role, without regard to personal characteristics such as age, religion, ethnicity, origin, gender identity, physical capability, or marital status. Selection is grounded in a candidate's ability and potential to meet both current and future organizational needs. We are dedicated to a recruitment process that is transparent, fair, and unbiased in its evaluation of all applicants.

Salary adjustments and promotions are decided through a structured performance review conducted by management to ensure fairness and transparency. In addition, with the aim to retain talents, our employee benefits and leave policies are designed to ensure fairness, promote well-being, and support a healthy work-life balance. We not only comply with all statutory requirements in Hong Kong but, where possible, exceed them to provide a secure and supportive environment for our team:

- **Paid Holidays**

We ensure all employees benefit from regular rest and cultural observance. This includes the weekly rest day mandated by law, all Hong Kong statutory holidays, and any additional days granted by the Company, allowing time for relaxation and community participation.

人才管理與薪酬

本集團聘用人才時，以個人經驗與職務適配性為考量依據，不因年齡、宗教、種族、出身、性別認同、身體能力或婚姻狀況等個人特質而有所歧視。甄選過程著重評估應徵者滿足組織當前及未來需求的能力與潛力。我們致力於建立透明、公平且無偏見的招聘流程，確保所有求職者獲得公正評價。

薪酬調整與晉升由管理層透過結構化績效考核決定，確保公平透明。此外，為留住人才，員工福利與休假政策旨在保障公平性、促進身心健康並支持工作與生活平衡。我們不僅遵守香港所有法定要求，更在可行情況下超越標準，為團隊營造安全穩健的支援環境：

- **有薪假期**

我們確保所有員工享有定期休養與文化節慶參與權。涵蓋法定週休一日、所有香港法定假日，以及本公司額外核發之休假日，讓員工得以放鬆身心並參與社區活動。

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- **Paid Time Off (Annual Leave)**

We encourage employees to take regular breaks to recharge. Annual leave is granted based on the employment contract and calculated on a calendar year basis. We actively encourage staff to utilize their full entitlement each year to support sustained productivity and personal well-being.

- **Statutory & Health-Related Leave**

We provide support during times of illness and family expansion, meeting and exceeding our legal obligations to ensure employee security.

Sick Leave: Employees receive paid sick leave for temporary illness or injury in accordance with the Employment Ordinance, requiring a medical certificate for approval.

Maternity Leave: To support new mothers, we provide 20 weeks of paid maternity leave following probation, which exceeds the statutory minimum in Hong Kong.

Paternity Leave: To support new fathers, we provide 8 weeks of paid paternity leave following probation, which also exceeds the statutory minimum.

- **有薪休假(年假)**

我們鼓勵員工定期休假以恢復精力。年假依據僱傭合約授出，並以曆年為計算基準。我們積極鼓勵員工每年充分使用應有權益，以維持生產力與個人福祉。

- **法定及健康相關休假**

我們在員工患病及家庭擴增期間提供支援，不僅履行更超越法定責任，確保員工權益。

病假：員工因暫時性疾病或受傷可獲有薪病假，依《僱傭條例》規定須出示醫生證明方可批准。

產假：為支持新媽媽，試用期後提供20週有薪產假，超出香港法定最低標準。

陪產假：為支持新爸爸，試用期後提供8週有薪陪產假，同樣超出法定最低標準。



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• **Additional Supported Leaves (Post-Probation)**

Recognizing important life events, we offer the following paid leaves to help employees manage personal and family commitments:

- ◆ **Adoption Leave:** For employees welcoming a child through adoption.
- ◆ **Bereavement Leave:** To provide time to grieve and manage affairs following the loss of a loved one.
- ◆ **Family/Pet Care Leave:** For attending to urgent family matters or the needs of a dependent pet.
- ◆ **Marriage Leave:** To celebrate and manage the practicalities of marriage.
- ◆ **Birthday Leave:** A day for employees to celebrate their personal occasion.

• **Community Contribution Leave**

Blood Donation Leave: To encourage and support community health, employees are eligible for 1 day of paid leave within 90 days of donating blood. This policy underscores our commitment to social responsibility and employee contribution to societal well-being.

• **額外支援假期（試用期後）**

為體恤重要人生事件，我們提供下列有薪假期協助員工處理個人及家庭事務：

- ◆ **領養假：**適用於透過領養方式迎接子女的員工。
- ◆ **喪假：**提供時間哀悼至親離世並處理相關事宜。
- ◆ **家庭／寵物照顧假：**適用於處理緊急家庭事務或照顧受撫養寵物。
- ◆ **婚假：**用於籌備婚禮及處理婚後事務。
- ◆ **生日假：**員工可享有1天假期慶祝個人生日。

• **社區貢獻假**

捐血假：為鼓勵並支持社區健康，員工捐血後90天內可享有1天有薪假。此政策彰顯我們對社會責任的承諾，以及員工對社會福祉的貢獻。

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Promotion and Employment Termination

Promotions are based on an employee's performance, capability, potential, and the operational requirements of the Group. Clear, approved guidelines govern all decisions regarding promotion, transfer, or demotion, protecting the interests of both staff and the organization.

Any termination of employment is handled in strict compliance with the Employment Ordinance and relevant laws. Each departure includes an exit interview to understand the employee's reasons for leaving, enabling the Group to address concerns and implement effective retention strategies, thereby improving overall management of employee turnover.

The total number of employees leaving employment during FY2025 is 10, and the total employee turnover rate is approximately 24.69%¹.

The employee turnover rate by gender, age group, and geographical region² are as follows:

晉升與僱傭終止

晉升決策基於員工表現、能力、潛質及本集團營運需求。所有晉升、調職或降職均遵循經批准之明確指引，保障員工與組織權益。

任何僱傭終止均嚴格遵守《僱傭條例》及相關法律。離職流程包含離職面談，以了解員工離職原因，使本集團能解決問題並實施有效留任策略，從而改善整體員工流動管理。

二零二五財年離職員工總數為10人，總員工流失率約為24.69%¹。

按性別、年齡組別及地理區域劃分的員工流失率²如下：

		FY2025 二零二五財年
By Gender		
	按性別	
Male	男性	23.81%
Female	女性	25.64%
By Age Group		
	按年齡組別	
<30	<30	-
30-39	30-39	27.78%
≥40	≥40	29.41%
By Geographical Region		
	按地理區域	
Chinese Mainland	中國內地	32.65%
Hong Kong, Macau and Taiwan	香港、澳門及台灣	12.90%
Others	其他	-

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Note(s):

- (1) The overall employee turnover rate is calculated by dividing the number of employees leaving employment during the reporting period by the average number of employees at the beginning and end of the reporting period.
- (2) The employee turnover rate by specific category is calculated by dividing the number of employees in the specified category leaving employment during the reporting period by the average number of employees in the specified category at the beginning and end of the reporting period.

Working Hours and Rest Periods

The Group supports a healthy work-life balance and sufficient rest for employees by maintaining a standard five-day workweek. Staff are provided with essential leave entitlements, including sick leave, annual leave, maternity and paternity leave, and marriage leave.

Compensation and Additional Benefits

Employee performance bonuses and salary increases are determined through a fair evaluation process based on established criteria such as work performance, length of service, and contributions to the Group. Additional benefits comprise medical insurance, training course subsidies, as well as education and travel allowances. Below is a short summary of the Group's remuneration practices:

附註：

- (1) 整體員工流失率乃將報告期間離職員工人數除以報告期初與期末平均員工人數計算得出。
- (2) 特定類別員工流失率乃將報告期間離職之特定類別員工人數除以報告期初與期末該類別平均員工人數計算得出。

工時與休息時間

本集團實施標準每週五天工作制，支持員工維持健康的工作與生活平衡，並確保充足休息。員工享有基本休假權益，包括病假、年假、產假與陪產假、婚假等。

薪酬與附加福利

員工績效獎金與薪資調升，均透過公平評估程序，依據既定標準（如工作表現、服務年資及對本集團的貢獻）決定。附加福利包含醫療保險、培訓課程津貼，以及教育與差旅津貼。以下為本集團薪酬慣例簡要說明：

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Compensation & Payroll

- Employees receive monthly base pay and allowances, paid on the last business day.
- The company ensures full compliance with Hong Kong tax laws, reporting all income to the Inland Revenue Department.
- Legitimate business expenses are reimbursed according to company policy.

Retirement & Savings Plan

- Employees join the Mandatory Provident Fund (MPF) scheme after 60 days, with contributions made by both the employee and company as required by law.

Performance & Discretionary Awards

- Eligible employees may receive commissions or be considered for a discretionary annual bonus/profit share.
- The company reserves the right to amend these plans and may reclaim paid awards under specific conditions, such as financial restatements or employee misconduct.

Health & Welfare Benefits

- After probation, employees are eligible to join the company's Medical and Life Insurance Plan.

薪酬及薪資

- 員工每月基本薪資與津貼於最後工作日發放。
- 公司確保完全遵守香港稅法，向稅務局申報所有收入。
- 合法業務開支將按公司政策予以報銷。

退休及儲蓄計劃

- 員工入職滿60天後加入強制性公積金(MPF)計劃，員工與公司按法定比例共同供款。

績效及酌情獎勵

- 符合資格之員工可獲佣金，或獲考慮授予酌情年度花紅／利潤分享。
- 公司保留修改此等計劃之權利，並可在特定情況下(如財務重述或員工行為失當)收回已發放之獎勵。

健康及福利

- 通過試用期後，員工可參加公司醫療及人壽保險計劃。



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Diversity, Equal Opportunity, and Non-Discrimination

The Group values diversity and recognizes that a varied workforce fosters broader perspectives and insights. We are committed to providing equal opportunity in all employment practices and to maintaining an inclusive, collaborative environment free from discrimination, harassment, or abuse – whether physical or verbal – related to an individual's race, religion, color, gender, ability, age, origin, marital status, or sexual orientation. All complaints and concerns, including those raised through whistleblowing channels, are addressed promptly and confidentially. The Group maintains a strict zero-tolerance policy toward any form of workplace sexual harassment or abuse.

B2. HEALTH AND SAFETY

The Group is primarily office-based, which do not involve labor-intensive tasks, its activities do not pose significant risks to employee health and safety. Nevertheless, the Group is committed to providing a safe and healthy working environment, including workplace safety arrangements and emergency response procedures. The Group encourages health and wellbeing through appropriate initiatives and promotes a culture of safety awareness.

In addition to general workplace safety, the Group promotes a healthy working environment through basic ergonomic considerations, reasonable work arrangements where practicable, and communication of safety and wellbeing information to employees.

多元化、平等機會與反歧視

本集團重視多元性，認同多元化員工隊伍能促進更廣闊的視野與洞見。我們承諾在所有僱傭實踐中提供平等機會，並致力維護包容協作的環境，杜絕基於種族、宗教、膚色、性別、能力、年齡、出身、婚姻狀況或性取向所衍生的歧視、騷擾或虐待（無論肢體或言語形式）。所有投訴與疑慮（含透過舉報渠道提出者）均將迅速且保密處理。本集團對任何形式的工作場所性騷擾或虐待行為採取嚴格零容忍政策。

B2. 健康與安全

本集團主要為辦公室型態，業務不涉及勞動密集型工作，其營運活動對員工健康安全不構成重大風險。然而，本集團致力提供安全健康的職場環境，包含工作場所安全措施與應急程序。本集團鼓勵透過適當倡議促進員工健康福祉，並推動安全意識文化。

除基本職場安全外，本集團透過基礎人體工學考量、可行範圍內的合理工作安排，以及向員工傳達安全與健康資訊營造健康工作環境。

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We strictly comply with the “Occupational Safety and Health Ordinance” of Hong Kong, the “Labor law of the People’s Republic of China”, the “Law of the People’s Republic of China on the Prevention and Treatment of Occupational Diseases” and “Fire Control Law of the People’s Republic of China”, and other relevant laws and regulations.

During FY2025, the Group was not aware of any material non-compliance with health and safety – related laws and regulations that would have a significant impact on the Group. The Group had no reported work-related incident or work days lost due to work injury during FY2025. In the past three years (including FY2025), the Group had no occurrence of work-related fatalities, and the rate of work-related fatality was 0%.

B3. DEVELOPMENT AND TRAINING

The Group recognizes that its people are fundamental to its ongoing success and is dedicated to supporting their growth through continuous investment in development. Employees at all levels are encouraged to pursue both internal and external training to update existing skills and gain new expertise.

For new employees, the Group provides updated induction materials, including handbooks and onboarding guidance, tailored to the changing work environment. New directors receive resources such as the guidebook from The Hong Kong Institute of Directors, alongside regular updates, circulars, and consultation papers issued by the Hong Kong Stock Exchange to ensure they remain informed of market and regulatory changes.

我們嚴格遵守香港《職業安全及健康條例》、《中華人民共和國勞動法》、《中華人民共和國職業病防治法》及《中華人民共和國消防法》及其他相關法律法規。

於二零二五財年，本集團並不知悉任何對本集團有重大影響的重大違反健康與安全相關法律法規的情況。本集團於二零二五財年並無任何因工傷導致的須呈報工傷事故或損失工作日。過去三年（包括二零二五財年），本集團並無發生任何工傷死亡事故，工傷死亡率為0%。

B3. 發展及培訓

本集團深知人才是持續成功的基石，致力透過持續投資於發展計劃支持員工成長。我們鼓勵各級員工參與內部及外部培訓，以更新現有技能並獲取新專業知識。

針對新入職員工，本集團提供配合工作環境變化的最新入職材料，包括手冊及入職指引。新任董事除獲取香港董事學會指南等資源外，亦定期接收香港聯交所發佈的最新通告、通函及諮詢文件，確保掌握市場與監管動態。

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The Group may develop training plans that reflect business needs and employee development priorities, and monitors participation and training hours to support continuous improvement. Where practicable, the Group will review training effectiveness and update training programs accordingly.

During FY2025, approximately 100% (2024: 100%) of the Group's employees were trained¹ and an average of 18.35 hours (FY2024: 13.13 hours) per employee² was recorded. The percentage of employees trained, percentage per breakdown of trained employees and the average training hours per employee, by gender and employee category³ are as follows:

本集團將根據業務需求及員工發展重點制定培訓計劃，並監測參與率與培訓時數以推動持續改進。在可行情況下，本集團將評估培訓成效並據此更新培訓方案。

於二零二五財年，本集團錄得約100%（二零二四年：100%）受訓員工¹，平均每位員工受訓時數為18.35小時（二零二四財年：13.13小時）²。按性別及員工類別劃分的受訓員工百分比、受訓員工明細百分比及每名員工的平均受訓時數³如下：

		FY2025 二零二五財年		
		Percentage of employees trained ⁴ 受訓員工 百分比 ⁴	Percentage breakdown of trained employees ⁵ 受訓員工 明細百分比 ⁵	Average training hours per employee ⁶ 每名員工的 平均受訓時數 ⁶
By Gender	按性別			
Male	男性	100%	56.86%	17.38
Female	女性	100%	43.14%	19.64
By Employee Category	按員工類別			
Senior Management	高級管理層	100%	19.61%	18.00
Middle Management	中級管理層	100%	21.57%	19.64
Normal Staff	一般員工	100%	58.82%	18.00

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Note(s):

- (1) The percentage of employees trained is calculated by dividing the total number of trained employees during the reporting period by the total number of employees at the end of the reporting period.
- (2) The average training hours per employee is calculated by dividing the total number of training hours during the reporting period by the total number of employees at the end of the reporting period.
- (3) The training data excludes employees who have left the Group during the reporting period.
- (4) The percentage of employees trained by category is calculated by dividing the number of trained employees in the specified category during the reporting period by the total number of employees in the specified category at the end of the reporting period.
- (5) The percentage per breakdown of trained employees by category is calculated by dividing the number of trained employees in the specified category during the reporting period by the total number of trained employees at the end of the reporting period.
- (6) The average training hours by category is calculated by dividing the total number of training hours for employees in the specified category during the reporting period by the number of employees in the specified category at the end of the reporting period.

附註：

- (1) 受訓員工百分比乃按報告期間受訓員工總數除以於報告期末之員工總數計算。
- (2) 每名員工的平均受訓時數乃按報告期間之總受訓時數除以於報告期末之員工總數計算。
- (3) 培訓數據不包括於報告期間已離開本集團之員工。
- (4) 按類別劃分之受訓員工百分比乃按於報告期間特定類別受訓員工人數除以於報告期末之特定類別員工總數計算。
- (5) 按類別劃分之受訓員工明細百分比乃按於報告期間特定類別受訓員工人數除以於報告期末之受訓員工總數計算。
- (6) 按類別劃分之平均受訓時數乃按報告期間特定類別員工之總受訓時數除以於報告期末之特定類別員工人數計算。



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B4. LABOUR STANDARDS

The Group strictly complies with the “Employment Ordinance” of Hong Kong, the “Regulation on Labor Security Supervision”, the “Labor Law of the People’s Republic of China” and “Labor Contract Law of the People’s Republic of China”, and has formulated internal guidelines and labor policies with reference to international labor standards.

During recruitment, the human resources department carefully verifies candidates’ personal data by examining original identity documents. All collected information is used solely for selection purposes, and any discrepancy or falsification is reported to management for corrective action. In adherence to local legal standards, the Group does not employ anyone below the minimum working age as defined by the Hong Kong Labour Department or relevant local authorities. The Group further guarantees that no employee will be subjected to forced labour, coercion, threats, abuse, or any form of punitive intimidation in the workplace.

During FY2025, the Group was not aware of any non-compliance with child and forced labor-related laws and regulations that would have an impact on the Group.

B4. 勞工準則

本集團嚴格遵守香港《僱傭條例》、《勞動保障監察條例》、《中華人民共和國勞動法》及《中華人民共和國勞動合同法》，並參照國際勞動標準制定內部指引及勞動政策。

招聘期間，人力資源部門透過查核身份證明文件正本，審慎核實應徵者個人資料。所有收集資料僅用於甄選用途，任何資料不符或偽造情況均會上報管理層採取糾正措施。本集團恪守當地法律標準，絕不僱用未達香港勞工處或相關地方當局規定最低工作年齡之人士。本集團進一步保證，任何員工均不會在工作場所遭受強迫勞動、脅迫、威脅、虐待或任何形式的懲罰性恐嚇。

於二零二五財年，本集團並不知悉任何會對本集團有影響的違反童工及強迫勞動相關法律法規的情況。

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B5. SUPPLY CHAIN MANAGEMENT

The Group recognizes the importance of supply chain and vendor management. As a service-oriented business, the Group's suppliers typically include professional service providers, office service vendors and technology-related vendors. The Group selects suppliers based on criteria such as service quality, reliability, cost-effectiveness and compliance with contractual requirements. The Group encourages suppliers to conduct business ethically and to comply with applicable laws and regulations.

The Group aims at creating a sustainable supply chain and therefore endeavors to manage suppliers and vendors through appropriate selection criteria and contract management. To govern the supplier assessment process, the Group has formulated the relevant supplier management policies which are reviewed on a regular basis. For FY2025, the Group engaged a total of 20 (FY2024: 26) qualified suppliers and service providers. Geographically, 7 of these suppliers are located in Chinese Mainland, while 13 are based in Hong Kong.

To strengthen supplier quality, the Group carries out its supplier assessments in a structured and systematic way. Suppliers are evaluated based on criteria such as product or service quality, environmental performance, labor practices, social responsibility, and ethical standards. The Group also manages its supplier relationships with due diligence to avoid practices that conflict with its environmental and social standards, including legal compliance, workplace safety, environmental impact, and policies against discrimination, harassment, and abuse.

B5. 供應鏈管理

本集團深知供應鏈與供應商管理的重要性。作為服務導向型企業，本集團供應商通常涵蓋專業服務供應商、辦公室服務供應商及科技相關供應商。本集團依據服務質量、可靠性、成本效益及合約要求合規性等標準甄選供應商，並鼓勵供應商恪守商業道德，遵守適用法律法規。

本集團致力建立可持續供應鏈，故透過適當的甄選標準與合約管理來管控供應商及賣方。為規範供應商評估流程，本集團已制定相關供應商管理政策並定期檢討。於二零二五財年，本集團共聘用20家（二零二四財年：26家）合資格供應商及服務供應商。按地理區域劃分，其中7家供應商位於中國內地，13家供應商位於香港。

為提升供應商質量，本集團以結構化及系統化方式執行供應商評估。評估依據涵蓋產品或服務質量、環境表現、勞動實踐、社會責任及道德標準等指標。本集團亦透過盡職調查管理供應商關係，避免任何違反環境與社會標準之行為，包括法律合規、職場安全、環境影響，以及反歧視、騷擾與虐待政策。

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This supplier evaluation is conducted regularly. If a supplier does not meet the Group's standards, corrective action is required and monitored. To promote sustainable development across the supply chain, the Group maintains open communication with suppliers, sharing knowledge on product quality, safety, and sound labor and environmental practices. Guidance is also provided where helpful to support suppliers in adopting stronger environmental measures.

此供應商評估為定期執行。若供應商未達本集團標準，須採取並監控矯正措施。為推動供應鏈可持續發展，本集團與供應商保持開放溝通，分享產品質量、安全及健全勞動與環境實務知識，並在必要時提供指導以協助供應商強化環保措施。

B6. PRODUCT AND SERVICE RESPONSIBILITY

The Group is committed to responsible business conduct and service quality. As MemeStrategy's core activities are primarily advisory and ecosystem-related services, key aspects of service responsibility include: (i) clear and fair client communication; (ii) professional standards and quality control for deliverables; and (iii) protection of confidential information and personal data where applicable.

The Group endeavours to maintain service quality through clear internal responsibilities, appropriate review of deliverables and ongoing communication with customers and business partners. The Group also recognizes the importance of protecting confidential information and, where personal data is handled, maintaining appropriate handling practices consistent with applicable requirements.

B6. 產品及服務責任

本集團致力實踐負責任的商業行為與服務質量。鑒於迷策略核心業務以顧問諮詢及生態系統相關服務為主，服務責任之關鍵層面包括：(i) 客戶溝通清晰公正；(ii) 交付成果符合專業標準與質量控制；及(iii) 適時保護機密資料及個人數據。

本集團透過明確的內部職責劃分、交付成果的適當審查，以及與客戶及業務夥伴的持續溝通，致力維持服務質量。本集團同時認識到保護機密資料的重要性，在處理個人資料時，亦遵循適用規範維持合適的處理程序。

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We strictly comply with all relevant laws and regulations, including but not limited to the “Trade Descriptions Ordinance” of Hong Kong on customers protection, as well as the “Law of the People’s Republic of China on the Protection of Consumer Rights and Interests”, “Advertisement Law of the People’s Republic of China”, “Measures for the Administration of Internet Advertising” and “Product Quality Law of the People’s Republic of China” of the PRC. During the reporting period, the Group was not aware of any material non-compliance with any laws and regulations in relation to the health and safety, advertising, labeling, and privacy matters of the products and services provided, as well as the related remedial methods, and no material complaints were received in relation to products and services (2024: Nil). Customer satisfaction has reached our expected level. Due to the nature of the Group’s business, no recall of products due to health and safety reasons is required, and disclosures about product recall procedures are not applicable.

Customer Service and Satisfaction

The Group prioritizes delivering high-quality products and services by cultivating strong customer relationships. This is achieved through systematically gathering, analyzing, and responding to customer feedback, inquiries, and complaints. The insights gained from this process inform ongoing reviews and studies, helping to identify opportunities for enhancing future offerings.

我們嚴格遵守所有相關法律法規，包括但不限於香港保障顧客權益的《商品說明條例》，以及中國的《中華人民共和國消費者權益保護法》、《中華人民共和國廣告法》、《互聯網廣告管理辦法》及《中華人民共和國產品質量法》。於報告期間，本集團並不知悉任何重大違反涉及所提供產品及服務之健康安全、廣告、標籤及私隱事宜以及相關補救方法的法律法規，亦無接獲任何有關產品及服務之重大投訴（二零二四年：無）。客戶滿意度已達預期水平。基於本集團業務性質，無需因健康安全原因召回產品，故產品召回程序相關披露事項不適用。

客戶服務與滿意度

本集團通過培育穩固的客戶關係，優先提供高品質的產品與服務。這一目標通過系統性地收集、分析並回應客戶反饋、諮詢及投訴得以實現。該流程所獲得的洞察為持續的評估與研究提供依據，助力發掘提升未來服務水平的機遇。



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Policies and procedures were established to ensure that all customer feedback and complaints are handled professionally. Each product or service-related inquiry is reviewed by management, and following the resolution of a complaint, customer satisfaction is assessed to ensure concerns have been adequately addressed.

Protection of Intellectual Property Rights

While intellectual property rights are not a primary ESG focus given the nature of the Group's operations, it has implemented relevant practices for information technology management. The IT Department ensures that all software, hardware, and information used in daily operations are properly licensed. Duplication or downloading of online information, software, or images requires approval from the appropriate department head. The Group also monitors potential infringement in the market and takes steps to prevent such actions among employees. Established procedures are in place to guard against the infringement of intellectual property rights.

Customer Privacy Protection

In providing products and services, the Group is entrusted with a range of sensitive customer information. To ensure this data is securely stored and managed, the Group employs firewalls, anti-virus, and anti-spam solutions within its IT systems, which are routinely updated to prevent potential data leakage. Access to sensitive customer information is restricted and granted only to employees who require it to perform their duties.

本集團已制訂政策與程序，確保所有客戶反饋及投訴均獲專業處理。每項產品或服務相關查詢均經管理層審核，且在投訴解決後將評估客戶滿意度，以確保疑慮已獲妥善處理。

知識產權保護

儘管知識產權並非本集團運營性質下的首要ESG關注點，但本集團已實施相關資訊科技管理實踐。IT部確保日常運營中使用的所有軟件、硬件及信息均持有有效授權。複製或下載在線信息、軟件或圖像需經相關部門主管批准。本集團同時監控市場潛在侵權行為，並採取措施防止員工實施此類行為。現已建立完善程序以防範知識產權侵權風險。

客戶隱私保護

本集團在提供產品與服務過程中，受託管理大量敏感客戶資料。為確保數據安全儲存與管理，本集團於IT系統部署防火牆、防毒及反垃圾郵件解決方案，並定期更新以防範潛在數據外洩風險。敏感客戶資料的存取權限受到嚴格限制，僅授予執行職務時確有需要的員工。

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Advertising and Labelling

The Group is committed to ensuring that all external promotional materials, including leaflets, brochures, and press releases are clear, accurate, complete, and compliant with applicable laws and regulations.

B7. ANTI-CORRUPTION

The Group believes that honesty, integrity and fair play are important for its reputation and business operations and therefore adopts a zero-tolerance approach towards bribery, corruption, fraud and other unethical conduct. The Group promotes ethical business practices through policies, internal controls and staff communication. Whistleblowing channels and disciplinary measures may be maintained to facilitate reporting and handling of suspected misconduct.

The Group promotes integrity through internal policies and staff communication. Where practicable, the Group maintains procedures for declaring conflicts of interest and encourages employees to report suspected misconduct through appropriate channels.

During FY2025, the Group was not aware of any cases that constituted non-compliance with the laws and regulations related to bribery, fraud, extortion and money laundering that would have a significant impact on the Group, including but not limited to the Prevention of Bribery Ordinance. There were no concluded legal cases regarding any form of corruption practices brought against the Group or its employees during FY2025.

廣告與標籤

本集團致力確保所有外部宣傳材料(包括傳單、手冊及新聞稿)內容清晰、準確、完整，並符合適用法律法規。

B7. 反腐敗

本集團深信誠信、正直與公平競爭對其聲譽及業務運作至關重要，故對賄賂、貪腐、欺詐及其他不道德行為採取零容忍態度。本集團透過政策制定、內部監控及員工溝通促進道德商業行為，並可能設立舉報渠道及制訂紀律處分措施，以有利通報及處理涉嫌不當行為。

本集團透過內部政策與員工溝通促進誠信。在可行情況下，本集團設有利益衝突申報程序，並鼓勵員工透過適當渠道舉報可疑違規行為。

於二零二五財年，本集團並不知悉有任何會對本集團有重大影響的違反賄賂、欺詐、勒索及洗錢相關法律法規(包括但不限於《防止賄賂條例》)的事件。於二零二五財年，本集團或其員工未因任何形式的腐敗行為而被提起任何已結案的法律訴訟。



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Anti-Corruption Mechanism

The Group maintains a zero-tolerance policy toward corruption, fraud, and any conduct that violates workplace ethics. Integrity, honesty, and fairness are considered fundamental to its operations. All employees are made aware of circumstances that may give rise to conflicts of interest and are required to declare any potential ethical issues should they arise.

Should any employee be found involved in fraudulent activity harmful to the Group, disciplinary action will be taken immediately. Consequences are determined based on severity and may include termination of employment and reporting to relevant law enforcement or regulatory authorities.

Business Ethics

The Group places strong emphasis on ethical conduct and strict compliance with applicable laws and regulations. To uphold these principles, it has implemented and regularly updates relevant policies, guidelines, and standards.

To ensure employees perform their duties with high ethical and professional standards, the Group organizes anti-corruption and corporate governance training. Employees are also encouraged to stay informed on the latest developments and trends in global anti-money laundering efforts.

During FY2025, the Group fostered ethical awareness by distributing anti-corruption training materials produced by the Independent Commission Against Corruption to all directors and employees. Each of them completed approximately one hour of self study to strengthen their understanding of anti-bribery legal requirements and corporate governance best practices.

反腐敗機制

本集團對腐敗、欺詐及任何違反職場道德的行為採取零容忍政策。誠信、正直與公平被視為營運根基。全體員工均須知悉可能引發利益衝突的情形，並於潛在道德問題發生時予以申報。

若發現任何員工涉及損害本集團利益的欺詐行為，將立即採取紀律處分。處分程度視情節輕重而定，可能包括終止僱傭關係及向相關執法或監管機構舉報。

商業道德

本集團高度重視道德操守，並嚴格遵守適用法律法規。為恪守此原則，已實施相關政策、指引及標準並定期更新。

為確保員工以高道德與專業標準履行職責，本集團舉辦反腐敗及企業管治培訓。同時鼓勵員工持續關注全球反洗錢工作的最新發展與趨勢。

於二零二五財年，本集團透過向全體董事及員工提供廉政公署製作的防貪訓練資料，積極推廣廉潔意識。董事會成員及員工均完成約一小時的自主學習，以加深對反賄賂法律規定及企業管治最佳實務的理解。

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Whistleblowing Mechanism

The Group prohibits all forms of misconduct, including corruption, bribery, extortion, fraud, and money laundering. Suspected breaches of the Code of Conduct or other misconduct can be reported directly to the Company's directors. All complaints will be addressed promptly and fairly, with investigations conducted as necessary to protect the Group's interests.

In line with its Whistleblowing Policy, the Group has established a confidential mechanism overseen by the Audit Committee to safeguard whistleblowers from unfair dismissal or retaliation. Where criminal activity is suspected, reports will be escalated to the relevant regulators or law enforcement authorities.

B8. COMMUNITY INVESTMENTS AND AWARDS

The Group is committed to its corporate social responsibility, and therefore we actively engage with the local community and contribute back to the community where suitable. Community investment may include charitable donations, volunteering activities and initiatives aligned with the Group's culture and creator/community engagement.

舉報機制

本集團嚴禁一切不當行為，包括貪污、賄賂、勒索、欺詐及洗錢。若懷疑違反行為守則或其他不當行為，可直接向本公司董事舉報。所有投訴將獲得迅速公正處理，並視需要展開調查以保障本集團權益。

根據舉報政策，本集團已設立由審核委員會監督的保密機制，保障舉報者免遭不公平解僱或報復。若涉及刑事犯罪嫌疑，舉報將轉交相關監管機構或執法機關處理。

B8. 社區投資與獎項

本集團致力履行企業社會責任，積極參與本地社區事務並適時回饋社會。社區投資涵蓋慈善捐贈、志願服務及符合本集團文化與創作者／社區互動的倡議活動。



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In line with this commitment, the Group made donations or sponsorships of approximately RMB0.7 million to a variety of events and organisations during the reporting period. Selected case studies are set out below.

Case Study 1: Bridging the Digital Divide with Generative AI

In a bold move to prepare Hong Kong's youth for the intelligence-driven era, the Group sponsored the “**Navigating Intelligence with AI Cloud – Alibaba Cloud Inter-School Generative AI Competition.**” This competition, held from September to November 2025, aimed to foster Hong Kong primary and secondary students' interest in technology by encouraging them to create with Alibaba Cloud's generative AI tools, including the Qwen large language model and the Wan multimedia generation system. This initiative closely reflects our belief in integrating technology with culture and creativity, enabling students to master the latest technological applications in the age of artificial intelligence and helping nurture the innovation and technology talent that Hong Kong will need in the future.

為履行此承諾，本集團於報告期間向多項活動及組織捐款或贊助約人民幣0.7百萬元。下文載列若干案例研究。

案例研究1：用生成式AI彌合數字鴻溝

為助力香港青少年迎接智能驅動時代，本集團贊助支持「**雲遊通義 – 阿里雲校際生成式AI比賽**」。這項於二零二五年九月至二零二五年十一月舉辦的賽事，旨在讓香港的中小學生通過運用阿里雲的生成式AI工具，包括Qwen（千問）大語言模型及Wan（萬相）多媒體生成系統進行創作，培養他們對科技的興趣。這個案例與我們的信念一脈相承：將科技應用結合到文化與創意之中，讓學生在人工智能時代掌握最新的技術應用，為香港培育未來所需的創科人才。



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Case Study 2: Transforming Public Housing Courts into Arenas of Growth

Basketball is more than a sport – it is a vehicle for social mobility and character building. During FY2025, the Group funded the **7th Season of "WELL DUNK!"**, organized by InspiringHK Sports Foundation. This program targets teenagers living in public housing estates who often lack access to professional sports training. Our contribution funded professional coaching and league operations, turning local concrete courts into vibrant hubs of discipline, teamwork, and resilience. By supporting these young athletes, we witnessed a measurable impact on their personal development and community pride. This partnership exemplifies our commitment to "Slam-Dunking" social barriers, proving that with the right support, youth from every corner of the city can achieve excellence.

案例研究2：將公共屋邨球場轉變為成長的舞台

籃球不僅僅是一項運動 – 它是社會流動和品格塑造的載體。於二零二五財年，本集團贊助支持**第七季《邨JUMP!》**，該活動由凝動香港體育基金主辦。此項目的目標群體是居住在公共屋邨、常缺乏專業體育訓練的青少年。我們的贊助資金用於支持專業教練及聯賽運作，將屋邨內的水泥地球場轉化為培養紀律、團隊合作和堅毅精神的活力中心。通過支持這些年輕運動員，我們見證了他們在個人發展和社區自豪感方面的顯著進步。這次合作體現了我們致力於「灌籃式突破」社會障礙的承諾，證明只要有適當的支持，來自城市每個角落的青年都能夠實現卓越。



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Case Study 3: Championing Innovation as a Web3 Strategy Pioneer

Innovation is the heartbeat of Hong Kong's status as a global financial hub. On November 21, 2025, the Group participated in and supported the "01 FinTech Excellence Awards 2025", where we were honored as a **Web3 Technology Strategy Consultant**. This engagement was more than a participation; it was a strategic investment in the city's digital ecosystem. This case study highlights our role as a catalyst for digital transformation, demonstrating how the Group's expertise and financial support are actively shaping a secure, transparent, and future-proof financial landscape for all stakeholders in the region.

案例研究3：以Web3戰略先鋒之姿引領創新

創新是香港作為全球金融中心地位的核心。於二零二五年十一月二十一日，本集團參與支持「01金融科技卓領大獎2025」，並榮獲**Web3科技策略顧問**殊榮。此次合作不僅僅是參與支持，更是對香港數字生態系統的戰略投資。該案例研究凸顯了我們作為數字化轉型催化劑的角色，展現本集團如何憑藉專業知識與財務支持，積極為該地區所有持份者塑造安全、透明且面向未來的金融環境。



策略夥伴

香港科技園
HKSTP

香港
01

Fintech 2025
金融科技前瞻研討會
卓領大獎頒獎禮

支持機構 (排名不分先後)

HK Data & AI Literacy Association
HKIB
HKDAS
HKITF
SCC 10th

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Name of event/award sponsored 活動名稱／獎項贊助	Organisation 主辦機構
Navigating Intelligence with AI Cloud – Alibaba Cloud Inter-School Generative AI Competition – Hong Kong Chapter 雲遊通義 – 阿里雲校際生成式AI比賽 – 香港站	Alibaba Cloud 阿里雲
The 7th season for the WELL DUNK! 第七季《邨JUMP！》	InspiringHK Sports Foundation 凝動香港體育基金
MacPherson Festival X HONG KONG STAND-UP COMEDY COMPETITION 《麥花臣節 X 港笑(全港棟篤笑大賽)》	So Fa So Cool 農作天下
Entitlements of the HKCIHA for the 2025-26 season (including Logo placement, Marketing opportunities, Promotion of products or services, Game action photos, display logo and Mascot Exposure) 香港冰球總會於2025-26賽季之權益(包括標誌放置、市 場推廣機會、產品或服務宣傳、賽事精彩照片、展示標 誌及吉祥物曝光)	Hong Kong, China Ice Hockey Association 中國香港冰球總會

11. FEEDBACK

If you have any comments, suggestions or enquiries regarding this Report, please contact the Company via our company website.

The Group welcomes stakeholder feedback as an input to continuous improvement of both ESG management and reporting quality.

11. 反饋

倘閣下對本報告有任何意見、建議或查詢，請透過我們的公司網站聯繫本公司。

本集團歡迎持份者提供反饋，作為持續改善ESG管理及報告質量的參考依據。



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APPENDIX I: CONTENT INDEX OF THE ESG REPORTING CODE OF THE STOCK EXCHANGE 附錄一：聯交所的《ESG報告守則》內容索引表

Mandatory Disclosure

強制披露

Governance Structure

管治框架

Reporting Principles

匯報原則

Reporting Scope

匯報範圍

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ESG Governance Structure

ESG治理架構

Reporting Framework

報告框架

Scope of the Report

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主題領域、層面、一般披露及關鍵績效指標

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Aspect A1: Emissions

層面A1：排放物

General Disclosure

一般披露

Information on:

有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的：

Emissions

排放

(a) the policies; and

(a) 政策；及

(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

(b) 遵守對發行人有重大影響的相關法律及規例的資料。

KPI A1.1

關鍵績效指標A1.1

The types of emissions and respective emissions data.

排放物種類及各自相關排放數據。

Emissions – Air Emissions

排放 – 空氣排放

KPI A1.2

關鍵績效指標A1.2

Repealed on 1 January 2025

已於二零二五年一月一日被廢除

N/A

不適用

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KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Emissions – Hazardous and non-hazardous waste 排放 – 有害及無害廢棄物
KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Emissions – Hazardous and non-hazardous waste 排放 – 有害及無害廢棄物
KPI A1.5 關鍵績效指標A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Environmental Targets 環境目標
KPI A1.6 關鍵績效指標A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Environmental Targets; Emissions – Hazardous and non-hazardous waste 環境目標；排放 – 有害及無害廢棄物



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Aspect A2: Use of Resources

層面A2：資源使用

General Disclosure
一般披露

Policies on the efficient use of resources, including energy, water and other raw materials.
有效使用資源（包括能源、水及其他原材料）的政策。

Use of Resources
資源使用

KPI A2.1
關鍵績效指標A2.1

Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).
按類型劃分的直接及／或間接能源（如電、氣或油）總耗量（以千個千瓦時計算）及密度（如以每產量單位、每項設施計算）。

Use of Resources – Energy consumption
資源使用 – 能源消耗

KPI A2.2
關鍵績效指標A2.2

Water consumption in total and intensity (e.g. per unit of production volume, per facility).
總用水量及密度（如以每產量單位、每項設施計算）。

Use of Resources – Water consumption
資源使用 – 用水量

KPI A2.3
關鍵績效指標A2.3

Description of energy use efficiency target(s) set and steps taken to achieve them.
描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。

Environmental Targets; Use of Resources – Energy consumption
環境目標；資源使用 – 能源消耗

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KPI A2.4 關鍵績效指標A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	Environmental Targets; Use of Resources – Water consumption 環境目標；資源使用 – 用水量
KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量（以噸計算）及（如適用）每生產單位估量。	Use of Resources – Packaging materials 資源使用 – 包裝材料
Aspect A3: The Environment and Natural Resources		
層面A3：環境及自然資源		
General Disclosure 一般披露	Policies on minimizing the issuer's significant impact on the environment and natural resources. 減低發行人對環境及自然資源造成重大影響的政策。	The Environment and Natural Resources 環境及自然資源
KPI A3.1 關鍵績效指標A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及自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 – Green Finance, Environmental Impact Testing and Assessment, Raising Environmental Awareness 環境及自然資源 – 綠色金融、環境影響測試及評估、提高環保意識
Aspect A4: Climate Change		
層面A4：氣候變化		
General Disclosure 一般披露	Repealed on 1 January 2025 已於二零二五年一月一日被廢除	N/A 不適用
KPI A4.1 關鍵績效指標A4.1	Repealed on 1 January 2025 已於二零二五年一月一日被廢除	N/A 不適用

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Aspect B1: Employment

層面B1：僱傭

General Disclosure

一般披露

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：

Employment practices

僱傭慣例

(a) the policies; and

(a) 政策；及

(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, antidiscrimination, and other benefits and welfare.

(b) 遵守對發行人有重大影響的相關法律及規例的資料。

KPI B1.1

關鍵績效指標B1.1

Total workforce by gender, employment type (for example, full – or part-time), age group and geographical region.

按性別、僱傭類型（如全職或兼職）、年齡組別及地理區域劃分的僱員總數。

Employment practices

僱傭慣例

KPI B1.2

關鍵績效指標B1.2

Employee turnover rate by gender, age group and geographical region.

按性別、年齡組別及地理區域劃分的僱員流失率。

Employment – Promotion and

Employment Termination

僱傭 – 晉升與僱傭終止

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Aspect B2: Health and Safety

層面B2：健康與安全

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

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Aspect B3: Development and Training

層面B3：發展及培訓

General Disclosure
一般披露

Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.

Development and Training
發展及培訓

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。

KPI B3.1
關鍵績效指標B3.1

The percentage of employees trained by gender and employee category (e.g. senior management, middle management).

Development and Training
發展及培訓

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。

KPI B3.2
關鍵績效指標B3.2

The average training hours completed per employee by gender and employee category.

Development and Training
發展及培訓

按性別及僱員類別劃分，每名僱員完成受訓的平均時數。

Aspect B4: Labour Standards

層面B4：勞工準則

General Disclosure
一般披露

Information on:
有關防止童工及強制勞工的：

Labour Standards
勞工準則

(a) the policies; and
(a) 政策；及

(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.

(b) 遵守對發行人有重大影響的相關法律及規例的資料。

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KPI B4.1 關鍵績效指標B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討僱傭慣例的措施以避免童工及強制勞工。	Labour Standards 勞工準則
KPI B4.2 關鍵績效指標B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	Labour Standards 勞工準則
Aspect B5: Supply Chain Management		
層面B5：供應鏈管理		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Supply Chain Management 供應鏈管理
KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Supply Chain Management 供應鏈管理
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理
KPI B5.3 關鍵績效指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理

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KPI B5.4 關鍵績效指標B5.4	<p>Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.</p> <p>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。</p>	Supply Chain Management 供應鏈管理
Aspect B6: Product Responsibility		
層面B6：產品責任		
General Disclosure 一般披露	<p>Information on:</p> <p>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：</p> <ul style="list-style-type: none"> (a) the policies; and (a) 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. (b) 遵守對發行人有重大影響的相關法律及規例的資料。 	Product and Service Responsibility 產品及服務責任
KPI B6.1 關鍵績效指標B6.1	<p>Percentage of total products sold or shipped subject to recalls for safety and health reasons.</p> <p>已售或已運送產品總數中因安全與健康理由而須召回的百分比。</p>	<p>The Group does not involve product recall in the process of business operation.</p> <p>本集團業務運營過程中不涉及產品召回。</p>

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KPI B6.2 關鍵績效指標B6.2	Number of products and service-related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	Product and Service Responsibility 產品及服務責任
KPI B6.3 關鍵績效指標B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	Product and Service Responsibility – Protection of Intellectual Property Rights 產品及服務責任 – 保護知識產權
KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品召回程序。	Product and Service Responsibility 產品及服務責任
KPI B6.5 關鍵績效指標B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Product and Service Responsibility – Customer Privacy Protection 產品及服務責任 – 客戶隱私保護

Aspect B7: Anti-corruption

層面B7：反腐敗

General Disclosure 一般披露	Information on: 有關防止賄賂、勒索、欺詐及洗黑錢的：	Anti-corruption 反腐敗
	(a) the policies; and (a) 政策；及	
	(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. (b) 遵守對發行人有重大影響的相關法律及規例的資料。	

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Subject Areas, Aspects, General Disclosure and KPIs	Description	Section/Declaration
主題領域、層面、一般披露及關鍵績效指標	描述	章節／聲明
KPI B7.1 關鍵績效指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於報告期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	Anti-corruption 反腐敗
KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistleblowing procedures, how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	Anti-corruption – Whistle-blowing Mechanisms 反腐敗 – 舉報機制
KPI B7.3 關鍵績效指標B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	Anti-corruption 反腐敗
Aspect B8: Community Investment		
層面B8：社區投資		
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解發行人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 社區投資
KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	Community Investment 社區投資
KPI B8.2 關鍵績效指標B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源(如金錢或時間)。	Community Investment 社區投資

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D部分：氣候層面	章節／聲明	豁免
Governance		
管治		
<p>a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about:</p> <p>a) 有關負責監督氣候相關風險和機遇的治理機構（可包括董事會、委員會或同等治理機構）或個人的資料。具體而言，發行人須指出有關機構或個人及披露以下資料：</p> <p>(i) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities;</p> <p>(i) 該機構或個人如何釐定是否有或將會建立適當的技能和勝任能力來監督用以應對氣候相關風險和機遇的策略；</p> <p>(ii) how and how often the body(s) or individual(s) is informed about climate related risks and opportunities;</p> <p>(ii) 該機構或個人獲悉氣候相關風險和機遇的方式和頻率；</p> <p>(iii) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities;</p> <p>(iii) 該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中，如何考慮氣候相關風險和機遇，包括該機構或個人是否有考慮與該等風險和機遇相關的權衡評估；</p>	<p>ESG GOVERNANCE STRUCTURE ESG 治理架構</p>	

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(iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and		
(iv) 該機構或個人如何監督有關氣候相關風險和機遇的目標制定並監察達標進度（見第37段至第40段），包括是否將相關績效指標納入薪酬政策以及如何納入（見第35段）；及		
(b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:		
(b) 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下資料：		
(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and		
(i) 該角色是否被委託給特定的管理層人員或管理層委員會，以及如何對該人員或委員會進行監督；及		
(ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.		
(ii) 管理層可有使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。		

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<p>Strategy 策略</p> <p>Climate-related risks and opportunities 氣候相關風險與機遇</p> <p>An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flow, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall:</p> <p>發行人須披露其資料，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須：</p> <ul style="list-style-type: none"> (a) describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term; (a) 描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇； (b) explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; (b) 就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險為與氣候相關的物理風險或與氣候相關的轉型風險； (c) specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and (c) 就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍（短期、中期或長期）；及 	<p>CLIMATE CHANGE 氣候變化</p>	

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<p>(d) explain how the issuer defines ‘short term’, ‘medium term’ and ‘long term’ and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making.</p> <p>(d) 解釋發行人如何定義「短期」、「中期」及「長期」，以及這些定義如何與其策略決定規劃範圍掛鈎。</p>		
<p>Business model and value chain 業務模式和價值鏈</p> <p>An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer’s business model and value chain. Specifically, the issuer shall disclose:</p> <p>發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資料。具體而言，發行人須作如下披露：</p> <p>(a) a description of the current and anticipated effects of climate-related risks and opportunities on the issuer’s business model and value chain; and</p> <p>(a) 描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及</p> <p>(b) a description of where in the issuer’s business model and value chain climate related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).</p> <p>(b) 描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方（例如地理區域、設施及資產類型）。</p>	<p>CLIMATE CHANGE 氣候變化</p>	
<p>Strategy and decision-making 策略及決策</p> <p>An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer’s business model and value chain. Specifically, the issuer shall disclose:</p> <p>發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資料。具體而言，發行人須披露：</p>	<p>CLIMATE CHANGE 氣候變化</p>	

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<p>(a) information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about:</p> <p>(a) 有關發行人已經及將來計劃在其策略和決策中如何應對氣候相關風險和機遇的資料，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下資料：</p> <p>(i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities;</p> <p>(i) 因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式（包括資源配置）作出的變動；</p> <p>(ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect);</p> <p>(ii) 已經或預期將進行的適應及減緩工作（直接或間接）；</p>		



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<p>(iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; and</p> <p>(iii) 發行人任何與氣候相關轉型計劃(包括制定轉型計劃時使用的主要假設的資料, 以及該計劃所依賴的因素), 或若發行人並未有氣候相關轉型計劃, 則作適當的否定聲明; 及</p> <p>(iv) how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40; and</p> <p>(iv) 根據第37至40段的描述, 發行人計劃如何實現任何氣候相關目標(包括任何溫室氣體排放目標(如有)); 及</p> <p>(b) information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).</p> <p>(b) 有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源的資料。</p>		
<p>An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).</p> <p>發行人須披露於過往報告期內按照第22(a)段所披露計劃的進度。</p>		

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<p>Financial position, financial performance and cash flows 財務狀況、財務表現及現金流量</p> <p>Current financial effect 當前財務影響</p> <p>An issuer shall disclose qualitative and quantitative information about: 發行人須披露以下定性和量化資料：</p> <ul style="list-style-type: none"> (a) how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and (a) 氣候相關風險和機遇如何影響發行人在報告期間的財務狀況、財務表現及現金流量；及 (b) the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements. (b) 當存在將導致下一報告年度相關財務報表中的資產和負債賬面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的資料。 	<p>CLIMATE CHANGE 氣候變化</p>	<p><i>Considering the level of measurement uncertainty involved in estimating those effects is so high that the resulting quantitative information would not be useful, qualitative information is provided instead of quantitative information.</i> <i>鑒於估算這些影響所涉及的測量不確定度水平極高，導致所得量化資料毫無用處，因此提供定性資料而非量化資料。</i></p>



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<p>Anticipated financial effect 預期財務影響</p> <p>(a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:</p> <p>(a) 發行人基於其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務狀況在短期、中期及長期內將有何變化：</p> <p>(i) its investment and disposal plans; and (i) 其投資及出售計劃；及</p> <p>(ii) its planned sources of funding to implement its strategy; and (ii) 其為實施其策略所需的資金的計劃資金來源；及</p> <p>(b) how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage <i>climate-related risks and opportunities</i>.</p> <p>(b) 發行人基於其管理氣候相關風險和機遇的策略後，預期其財務業績及現金流量在短期、中期及長期將有何變化。</p>	<p>CLIMATE CHANGE 氣候變化</p>	<p><i>Considering the level of measurement uncertainty involved in estimating those effects is so high that the resulting quantitative information would not be useful, qualitative information is provided instead of quantitative information.</i></p> <p>鑒於估算這些影響所涉及的測量不確定度水平極高，導致所得量化資料毫無用處，因此提供定性資料而非量化資料。</p>

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<p>Climate resilience 氣候韌性</p> <p>An issuer shall disclose information that enables an understanding of the resilience of the issuer’s strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer’s identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer’s circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose:</p> <p>在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資料，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化資料時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露：</p> <p>(a) the issuer’s assessment of its climate resilience as at the reporting date, which shall enable an understanding of:</p> <p>(a) 發行人截至報告日對其氣候韌性的評估，其有助於了解：</p>	<p>To better identify and analyze potential physical and transition risks facing the Group, we employ climate scenarios based on the “Shared Socio-economic Pathways” (SSP) from the Intergovernmental Panel on Climate Change (IPCC) and the “NGFS Climate Scenarios” from the Network of Central Banks and Supervisors for Greening the Financial System (NGFS). This approach enhances our understanding of the resilience of our climate strategies and their potential impact on core operations amid climate-related fluctuations, thereby strengthening our ability to respond effectively to climate change.</p> <p>為更精準判斷及分析本集團可能面臨的潛在物理風險與轉型風險，我們採用聯合國政府間氣候變化專門委員會(IPCC)的「共享社會經濟路徑」氣候情景，以及央行與監管機構綠色金融網絡(NGFS)的「NGFS氣候情景」。此方法使我們能更深入理解氣候策略的韌性，以及氣候相關波動對核心營運的潛在影響，從而提升有效應對氣候變化的能力。</p>	

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<p>(i) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis;</p> <p>(i) 發行人的評估對其策略和業務模式的影響（如有），包括發行人需要如何應對氣候相關情景分析中確定的影響；</p> <p>(ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and</p> <p>(ii) 發行人在氣候韌性評估中考慮的重大不確定因素的範圍；及</p> <p>(iii) the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term;</p> <p>(iii) 發行人根據氣候變化調整其短期、中期或長期策略和業務模式的能力；</p>		

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(b) how and when the climate-related scenario analysis was carried out, including:		
(b) 如何及何時進行氣候相關情景分析，包括：		
(i) information about the inputs used, including:		
(i) 有關使用的輸入數據的資料，包括：		
(1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios;		
(1) 發行人在分析中使用的氣候相關情景及該等情景的來源；		
(2) whether the analysis included a diverse range of climate-related scenarios;		
(2) 分析是否涵蓋多種不同的氣候相關情景；		
(3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks;		
(3) 分析所使用的氣候相關情景是否與氣候相關轉型風險或氣候相關物理風險有關；		
(4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change;		
(4) 發行人在其情景中是否使用了與最新氣候變化國際協議相一致的氣候相關情景；		



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(5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties;		
(5) 發行人認為所選擇的氣候相關情景與評估其氣候相關變化、發展或不確定性的韌性相關的理由；		
(6) time horizons the issuer used in the analysis; and		
(6) 發行人在分析中所使用的時間範圍；及		
(7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis);		
(7) 發行人的分析所涵蓋的營運範圍(例如分析所涵蓋的運營、地點及業務單位)；		
(ii) the key assumptions the issuer made in the analysis; and		
(ii) 發行人在分析中所作的關鍵假設；及		
(iii) the reporting period in which the climate-related scenario analysis was carried out.		
(iii) 進行氣候相關情景分析的報告期間。		

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<p>Risk Management 風險管理</p> <p>An issuer shall disclose information about: 發行人須披露以下事項相關的資料：</p> <ul style="list-style-type: none"> (a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: <ul style="list-style-type: none"> (a) 發行人用於識別、評估氣候相關風險，以及確定其中優先次序並監察的流程及相關政策，包括以下方面的資料： (i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); (i) 發行人使用的輸入數據及參數（例如數據來源及流程所涵蓋的業務範圍的資料）； (ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; (ii) 發行人是否以及如何使用氣候相關情景分析來識別氣候相關風險； 	<p>CLIMATE CHANGE – Risk Management 氣候變化 – 風險管理</p>	



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(iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria);		
(iii) 發行人如何評估相關風險影響的性質、可能性及程度(例如發行人是否考慮定性因素、量化門檻或其他標準)；		
(iv) whether and how the issuer prioritises climate-related risks relative to other types of risks;		
(iv) 發行人是否以及就氣候相關風險相對於其他類型風險進行優先排序；		
(v) how the issuer monitors climate-related risks; and		
(v) 發行人如何監察氣候相關風險；及		
(vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period;		
(vi) 與上一個報告期間相比，發行人是否以及如何改變其使用的流程；		
(b) the processes the issuer uses to identify, assess, prioritise and monitor climate related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and		
(b) 發行人用於識別、評估氣候相關機遇，以及確定其中優先次序並監察的流程(包括發行人是否以及如何使用氣候相關情景分析來確定氣候相關機遇的資料)；及		

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<p>(c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.</p> <p>(c) 氣候相關風險和機遇的識別、評估、優先排序和監察流程是如何融入發行人整體風險管理流程，以及融入的程度如何。</p>		
<p>Metrics and targets</p>		
<p>指標與目標</p>		
<p>Greenhouse gas emissions</p>		
<p>溫室氣體排放</p>		
<p>An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO₂ equivalent, classified as:</p> <p>發行人須披露報告期間的溫室氣體絕對總排放量（以公噸二氧化碳當量表示），並分類為：</p>	<p>CLIMATE CHANGE – Metrics and Targets</p> <p>氣候變化 – 指標與目標</p>	
<p>(a) Scope 1 greenhouse gas emissions;</p> <p>(a) 範圍1溫室氣體排放；</p> <p>(b) Scope 2 greenhouse gas emissions; and</p> <p>(b) 範圍2溫室氣體排放；及</p> <p>(c) Scope 3 greenhouse gas emissions.</p> <p>(c) 範圍3溫室氣體排放。</p>		
<p>An issuer shall:</p>		
<p>發行人須：</p>		
<p>(a) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions;</p> <p>(a) 根據《溫室氣體盤查議定書：企業會計與報告標準（二零零四年）》計量其溫室氣體排放，除非監管機構或發行人上市的其他交易所另有要求使用不同方法計量溫室氣體排放；</p>		

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(b) disclose the approach it uses to measure its greenhouse gas emissions including:		
(b) 披露其用於計量溫室氣體排放的方針，包括：		
(i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions;		
(i) 發行人用於計量其溫室氣體排放的計量方針、輸入數據及假設；		
(ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and		
(ii) 發行人選擇其使用的該計量方針、輸入數據及假設計量其溫室氣體排放的原因；及		
(iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes;		
(iii) 發行人在報告期間對計量方針、輸入數據及假設進行的任何變更以及該等變更的原因；		
(c) for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and		
(c) 就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基礎的範圍2溫室氣體排放，並提供有助於了解發行人之範圍2溫室氣體排放的任何必要合約文件的資料；及		

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- (d) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).
- (d) 就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體盤查議定書：企業價值鏈（範圍3）會計與報告標準（二零一一年）》所述的範圍3類別，披露發行人計量範圍3溫室氣體排放中包含的類別。

Climate-related transition risk

氣候相關轉型風險

An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks. 發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。

Climate-related physical risk

氣候相關物理風險

An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks. 發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。

Our current study covers selected assets and businesses, we will explore the feasibility of expanding the scope in the future.

當前研究涵蓋部分選定資產及業務，我們將探討未來擴大研究範圍的可行性。

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Climate-related opportunities

氣候相關機遇

An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities. 發行人須披露符合氣候相關機遇的資產或業務活動的金額及百分比。

Our current study covers selected assets and businesses, we will explore the feasibility of expanding the scope in the future.

當前研究涵蓋部分選定資產及業務，我們將探討未來擴大研究範圍的可行性。

Capital deployment

資本運作

An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. 發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。

Considering the level of measurement uncertainty involved in estimating those effects is so high that the resulting quantitative information would not be useful, qualitative information is provided instead of quantitative information.

鑒於估算這些影響所涉及的測量不確定度水平極高，導致所得量化資料毫無用處，因此提供定性資料而非量化資料。

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Internal carbon prices

內部碳定價

An issuer shall disclose:

發行人須披露：

- (a) an explanation of whether and how the issuer is applying a carbon price in decision making (for example, investment decisions, transfer pricing, and scenario analysis); and
- (a) 闡述發行人是否以及如何於在決策中應用碳定價（例如投資決策、轉移定價及情景分析）；及
- (b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions;
- (b) 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價；

or an appropriate negative statement that the issuer does not apply a carbon price in decision-making.
或者適當的否定聲明，確認發行人沒有在決策中應用碳定價。

Remuneration

薪酬

An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv).

發行人須披露氣候相關考慮因素是否及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部分。

We have not applied a carbon price in decision-making

我們在決策過程中尚未採用碳定價機制

We have not incorporated climate-related consideration into remuneration policy

我們尚未將氣候相關考慮因素納入薪酬政策

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Industry-based metrics

行業指標

An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.

鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在發行人釐定所披露的行業指標時，鼓勵發行人參考《國際財務報告可持續披露準則第S2號實施氣候相關披露之行業指南》及其他國際ESG報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。

Climate-related targets

氣候相關目標

An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose:

發行人須披露(a)其為監察實現其策略目標的進展而設定的定性及量化氣候相關目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露：

- (a) the metric used to set the target;
- (a) 用以設定目標的指標；

CLIMATE CHANGE –
Metrics and Targets
氣候變化 – 指標與目標

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(b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);		
(b) 目標的目的(例如減緩、適應或以科學為基礎的舉措)；		
(c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region);		
(c) 目標所適用的發行人部分(例如目標是適用於發行人整個集團還是部分(如僅適用於某個業務單位或地理區域))；		
(d) the period over which the target applies;		
(d) 目標的適用期間；		
(e) the base period from which progress is measured;		
(e) 衡量進度的基準期間；		
(f) milestones or interim targets (if any);		
(f) 階段性目標或中期目標(如有)；		
(g) if the target is quantitative, whether the target is an absolute target or an intensity target; and		
(g) 如屬量化目標，其屬絕對目標還是強度目標；及		
(h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.		
(h) 最新氣候變化國際協議(包括該協議產生的司法承諾)如何有助設定目標。		



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An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:

發行人須披露其設定及審核每項目標的方針，以及其如何監察各項達標進度，包括：

- (a) whether the target and the methodology for setting the target has been validated by a third party;
- (a) 目標本身及設定目標的方法是否經第三方驗證；
- (b) the issuer's processes for reviewing the target;
- (b) 發行人審核目標的流程；
- (c) the metrics used to monitor progress towards reaching the target; and
- (c) 用於監察達標進度的指標；及
- (d) any revisions to the target and an explanation for those revisions.
- (d) 任何修訂目標的內容及原因。

An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance.

發行人須披露有關每項氣候相關目標的績效的資料，以及對發行人績效的趨勢或變化分析。

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For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose:

就根據第37至39段披露的每一項溫室氣體排放目標，發行人須披露：

- (a) which greenhouse gases are covered by the target;
- (a) 目標所涵蓋的溫室氣體；
- (b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target;
- (b) 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放；
- (c) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target;
- (c) 此目標是溫室氣體排放總量目標，還是溫室氣體排放淨額目標。如發行人披露溫室氣體排放淨額目標，發行人亦須另外披露相關的溫室氣體排放總量目標；
- (d) whether the target was derived using a sectoral decarbonisation approach; and
- (d) 目標是否是採用行業脫碳方法得出的；及

Currently, our established target is not derived using a sectoral decarbonization approach.

目前，我們既定的目標並非採用行業脫碳方法得出。



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<p>(e) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose:</p>		<p>Currently, we do not have the plan to implement carbon credits in our operation.</p>
<p>(e) 發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。於解釋碳信用的計劃用途時，發行人須披露：</p>		<p>目前，我們並無計劃於營運過程中實施碳信用。</p>
<p>(i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;</p>		
<p>(i) 依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式；</p>		
<p>(ii) which third-party scheme(s) will verify or certify the carbon credits;</p>		
<p>(ii) 該碳信用將由哪些第三方計劃驗證或認證；</p>		
<p>(iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and</p>		
<p>(iii) 碳信用的類型，包括相關抵消是否是基於自然還是基於科技性碳消除，以及相關抵消是透過減碳還是碳消除實現；及</p>		
<p>(iv) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset).</p>		
<p>(iv) 為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他因素（例如：對碳抵消效果的假設）。</p>		

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Applicability of cross-industry metrics and industry-based metrics

跨行業指標及行業指標的適用性

In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).

在編製披露內容以符合第21至26及37至38段的規定時，發行人須參考跨行業指標（見第28至35段）及(ii)行業指標（見第36段）並考慮其是否適用。

In preparing disclosures on industry-based metrics, where direct quantitative data was not reasonably available, the Group has referred to potential industry benchmarks and internal estimates, consistent with reasonable information relief provisions. The issuer will enhance data collection processes to improve accuracy in future reporting periods.

在編製行業指標的披露信息時，當無法合理獲取直接量化數據時，本集團參照潛在行業基準及內部估算值，此舉符合合理信息豁免條款的規定。發行人將完善數據收集流程，以提升未來報告期間的準確性。



Meme *Strategy*