ALLEGRO CULTURE LIMITED
律齊文化有限公司

2025

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

(Incorporated in the Cayman Islands and continued in Bermuda with limited liability)
(於開曼群島註冊成立並於百慕達繼續經營之有限公司)

(Stock Code 股份代號：550)

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

ABOUT THE REPORT

Introduction

Allegro Culture Limited (the "Company") and its subsidiaries (the "Group") are principally engaged in the provision of advertising and promotional services in Hong Kong and Chinese mainland. Operating through its well-established "Recruit" and "Recruit Magazine" brands, the Group delivers marketing solutions across print, digital, and event-based channels. By leveraging these proprietary platforms, the Group continues to offer integrated multi-channel advertising services to its clients. This Environmental, Social and Governance Report (the "ESG Report") summarises the Group's environmental, social and governance ("ESG") initiatives, plans and performances and demonstrates its commitment to sustainable development.

Reporting Scope

The ESG Report covers the Group's major business activities in the advertising and promotional services in Hong Kong (Recruit magazine) and Chinese mainland. Information and ESG key performance indicator ("KPI") data are gathered and reported in this ESG Report.

Reporting Period

This Report describes the ESG activities, challenges and measures taken by the Group during the year ended 31 December 2025 (the "Reporting Period", "Year", "2025").

Reporting Framework

This Report has been prepared in accordance with the ESG Reporting Code as set out in Appendix C2 to the Rules Governing the Listing of Securities on Main Board of The Stock Exchange of Hong Kong Limited (the "Stock Exchange").

關於報告

引言

律齊文化有限公司(「本公司」)及其附屬公司(「本集團」)主要於香港及中國大陸從事提供廣告及推廣服務。本集團透過其穩固的「Recruit」及「Recruit雜誌」品牌經營，跨越印刷、數碼及活動渠道提供營銷解決方案。藉助該等自有平台，本集團繼續向其客戶提供整合多渠道廣告服務。本環境、社會及管治報告(「環境、社會及管治報告」)概述本集團在環境、社會及管治(「環境、社會及管治」)上的倡議、計劃及績效，並表明其在可持續發展方面的承諾。

報告範圍

環境、社會及管治報告涵蓋本集團於香港(Recruit雜誌)及中國大陸廣告及推廣服務的主要業務活動。資料及環境、社會及管治的關鍵績效指標(「關鍵績效指標」)數據在本環境、社會及管治報告內匯集及報告。

報告期間

本報告描述本集團於截至二零二五年十二月三十一日止年度(「報告期間」、「本年度」、「二零二五年」)採取的環境、社會及管治活動、挑戰及措施。

報告框架

本報告乃根據香港聯合交易所有限公司(「聯交所」)主板證券上市規則附錄C2所載環境、社會及管治報告守則編製。

Reporting Principles

During the preparation of this ESG Report, the Group has applied the Reporting principles stipulated in the ESG Reporting Code as follows:

"Materiality" – A materiality assessment was conducted to identify material issues during the Reporting Period, thereby adopting the confirmed material issues as the focus for the preparation of this ESG Report. The materiality of issues was reviewed and confirmed by the Board.

"Quantitative" – Supplementary notes are added along with quantitative data disclosed in this ESG Report to explain any standards, methodologies, and source of conversion factors used during the calculation of environmental KPI.

"Balance" – This Report aims to provide a holistic and fair view of the sustainability performance of the Group and has not omitted any information related to material ESG topics.

"Consistency" – The approach adopted for the preparation of this ESG Report was substantially consistent with the previous year, and explanations were provided regarding data with changes in the scope of disclosure and calculation methodologies.

報告原則

於編製本環境、社會及管治報告期間，本集團已應用環境、社會及管治報告守則所規定的報告原則，載列如下：

「重要性」 — 於報告期間進行重要性評估以識別重大事宜，從而採納已確認的重大事宜作為編製本環境、社會及管治報告的重點。董事會已審閱並確認該等事宜的重要性。

「量化」 — 本環境、社會及管治報告中所披露的量化數據附有補充說明，以解釋計算環境關鍵績效指標時所用的任何標準、方法及轉換係數來源。

「平衡」 — 本報告旨在全面及公平地反映本集團的可持續發展表現，且並未遺漏任何與重大環境、社會及管治議題相關的資料。

「一致性」 — 編製本環境、社會及管治報告所採用的方法與上一年度基本一致，並就披露範圍及計算方法出現變動的數據提供解釋。

Forward-looking Statement

This ESG Report contains forward-looking statements which are based on the current expectations, estimations, projections, beliefs, and assumptions of the Group about the businesses and the markets in which it operates. These forward-looking statements are not guarantees of future performance and are subject to market risks, uncertainties, and factors beyond the control of the Group. Therefore, actual outcomes may differ from the assumptions made and statements contained in this ESG Report.

前瞻性陳述

本環境、社會及管治報告包含前瞻性陳述，其乃基於本集團對其經營的業務和所處市場的當前預期、估計、預測、理念和假設。該等前瞻性陳述並非對未來表現的保證，並受市場風險、不確定性及本集團無法控制的因素所影響。因此，實際結果可能與本環境、社會及管治報告中所作假設及所載陳述有差異。

Approval and Confirmation

The information included in the Report was sourced from the official documents and statistical data of the Group. The Report has been reviewed and approved by the Board.

批准及確認

本報告所載資料均來自本集團的官方文件及統計數據。本報告已獲董事會審閱及批准。

Contact Us

The Group welcomes stakeholders to provide their opinions and suggestions. You can provide valuable advice in respect of the ESG Report on the Group's performances in sustainable development by writing to Suite 701, Foyer, 625 King's Road, North Point, Hong Kong.

聯絡我們

本集團歡迎持份者提供意見及建議。 閣下可致函香港北角英皇道625號701室，就環境、社會及管治報告有關本集團在可持續發展方面的績效提供寶貴意見。

BOARD STATEMENT AND ESG GOVERNANCE

The board of directors (the "Board") is pleased to present the ESG Report that summarises the ESG initiatives, plans, and performances of the Group and demonstrates its commitment to sustainable development. The Group sincerely commits towards the long-term sustainable growth goal and strives to be a responsible corporation. The Board is also responsible for ensuring the effectiveness of the Group's risk management and internal controls. The Group has developed a core ESG governance framework to ensure the alignment of ESG governance with our strategic growth while advocating the integration of ESG into our business operations. The structure of our corporate social responsibility is divided into two main components, namely the Board and an ESG working group.

董事會聲明及環境、社會及管治治理

董事會(「董事會」)欣然呈報環境、社會及管治報告，該報告概述本集團在環境、社會及管治上的倡議、計劃及績效，並表明其在可持續發展方面的承諾。本集團真誠致力於實現長期可持續發展目標，並力爭成為一間負責任的企業。董事會亦負責確保本集團風險管理及內部監控的有效性。本集團已制定核心環境、社會及管治治理框架以確保環境、社會及管治治理與我們的策略性增長保持一致，同時提倡將環境、社會及管治融入我們的業務經營。我們的企業社會責任架構分為兩個主要部分，即董事會及環境、社會及管治工作小組。

The Board

The Board plays a crucial role in overseeing all Environmental, Social, and Governance ("ESG") matters within the Group. The Board is also responsible for setting up a general direction for the Group's ESG strategies, ensuring the effectiveness in the control of ESG risks and internal control mechanisms and oversight of climate-related risks and opportunities. It bears the ultimate responsibility for monitoring the Group's ESG performance, including the development and implementation of our ESG management approach, strategy, and policies. To ensure effective management of our ESG performance and identify any potential risks, the Board regularly conducts materiality assessments. These assessments carried out in collaboration with the ESG Working Group, help evaluate and prioritise the most significant ESG-related issues based on stakeholder input and feedback.

董事會

董事會在監督本集團的所有環境、社會及管治(「環境、社會及管治」)事宜方面發揮關鍵作用。董事會亦負責為本集團的環境、社會及管治策略設定總體方向，確保環境、社會及管治風險控制及內部監控機制的有效性，並監督氣候相關風險及機遇。其對監察本集團環境、社會及管治表現(包括制定及實施我們的環境、社會及管治管理方式、策略及政策)負最終責任。為確保有效管理我們的環境、社會及管治表現及識別任何潛在風險，董事會定期進行重要性評估。該等評估乃與環境、社會及管治工作小組合作進行，有助於根據持份者的意見及反饋評估及優先處理最重要的環境、社會及管治相關事宜。

The ESG Working Group

The ESG Working Group ("Working Group") was formed by core members from different departments and operational teams with approval by the Board, assisting the Board with risk assessment and efficient implementation of policies. Duties of the Working Group include ESG data collection and data analysis for ESG report preparation. The ESG working group is also responsible for monitoring and evaluating the ESG performance to ensure regulations in corresponding countries are fully complied with. Regular meetings are carried out to assess the effectiveness of the current policies for ongoing improvement in ESG aspects. The Working Group discussed essential ESG topics in a timely manner and integrated ESG concerns into strategy development for risk management and opportunity optimisation. Through analysis and discussion, the Working Group sets out different ESG goals as part of the sustainable development process, turning the identified threats into opportunities through policy formulation and implementation. The working group is responsible for reporting to the Board periodically, to assist in assessing and identifying the Group's ESG risks and opportunities, evaluate the implementation and effectiveness of internal control mechanisms, and review the progress of the set goals and targets.

環境、社會及管治工作小組

環境、社會及管治工作小組(「工作小組」)由來自不同部門及營運團隊的核心成員組成，並經董事會批准，協助董事會進行風險評估及有效執行政策。工作小組的職責包括環境、社會及管治數據收集及數據分析，以編製環境、社會及管治報告。環境、社會及管治工作小組亦負責監察及評估環境、社會及管治表現，以確保完全遵守相應國家的法規。定期舉行會議，以評估持續改善環境、社會及管治方面的現行政策的有效性。工作小組及時討論重大環境、社會及管治議題，並將環境、社會及管治關注點納入風險管理及機會優化的策略制定中。工作小組透過分析及討論，制定不同的環境、社會及管治目標，作為可持續發展過程的一部分，通過政策制定及實施，將已識別的威脅轉化為機遇。工作小組負責定期向董事會匯報、協助評估及識別本集團的環境、社會及管治風險及機遇、評估內部監控機制的實施及有效性，並檢討所設定目標及指標的進度。

STAKEHOLDER ENGAGEMENT

The Group places great importance on engaging with and receiving feedback from stakeholders regarding our sustainable development efforts. We actively seek to enhance communication channels and encourage stakeholders to provide their valuable input and express their expectations regarding the Group's strategy. We believe that fostering this open dialogue is essential in ensuring our actions align with stakeholder needs and aspirations.

持份者參與

本集團非常重視就我們的可持續發展工作與持份者進行溝通，並聽取彼等的反饋。我們積極尋求加強溝通渠道，鼓勵持份者提供寶貴意見，並表達彼等對本集團策略的期望。我們相信，促進此公開對話對確保我們的行動符合持份者的需求及期望至關重要。

Stakeholders 持份者	Channels 渠道	Expectations 期望
The Stock Exchange **聯交所**	• The Stock Exchange website • 聯交所網站 • Written or electronic correspondence • 書面或電子通訊	• Compliance with Listing Rules and other relevant Ordinances • 遵守上市規則及其他相關條例
Government and regulatory authorities **政府及監管機構**	• Routine reports • 例行報告 • Written or electronic correspondence • 書面或電子通訊 • Visits and government inspections • 視察及政府檢查	• Compliance with local laws and regulations • 遵守當地法律及法規 • Stability in business operations • 業務經營穩定性 • Support for local economic growth • 支持當地經濟增長
Shareholders and investors **股東及投資者**	• General meetings and other shareholder meetings • 股東大會及其他股東大會 • Annual and interim reports • 年報及中期報告 • Announcements and circulars • 公告及通函 • Company website • 公司網站	• Sustainable profitability • 持續盈利能力 • Shareholder return • 股東回報 • Corporate governance • 企業管治 • Business compliance • 業務合規
Employees **僱員**	• Training, seminars and briefing • 培訓、研討會及簡報會 • Employee suggestion boxes • 僱員意見箱 • Emails • 電郵 • Regular general meetings • 定期全體會議 • Internal memos • 內部備忘錄	• Remuneration, compensation and benefits • 薪酬、補償和福利 • Fair and competitive employment • 公平及具競爭力的僱傭關係 • Safe working environment • 安全工作環境 • Career development • 職業發展

Stakeholders 持份者	Channels 渠道	Expectations 期望
Customers **客戶**	• Customer service hotline and email • 客戶服務熱線及電郵 • Site visits • 實地視察	• Rapid response and customer satisfaction • 迅速回應及客戶滿意度 • High-quality services • 高品質服務 • Labour protection and work safety • 勞工保障和工作安全
Suppliers **供應商**	• Site visits • 實地視察 • Engagement and cooperation • 參與及合作 • Business meetings and discussion • 商務會議及討論	• Fair and open procurement • 公平及公開採購 • Sustainable relationship • 可持續關係
Media and the public **媒體及公眾**	• ESG report • 環境、社會及管治報告 • Newsletter on the company website • 公司網站上發佈通訊 • Reports and announcement • 報告及公告	• Transparency of ESG issues and financial disclosure • 環境、社會及管治事宜以及財務披露的透明度 • Legal compliance • 法律合規 • Corporate governance • 企業管治
Community **社區**	• Community activities • 社區活動 • Employee voluntary activities • 僱員志願活動 • Community welfare subsidies • 社區福利補貼 • Charitable donations • 慈善捐贈	• Active participation in worthy causes • 積極參與善舉 • Community development • 社區發展

MATERIALITY ASSESSMENT

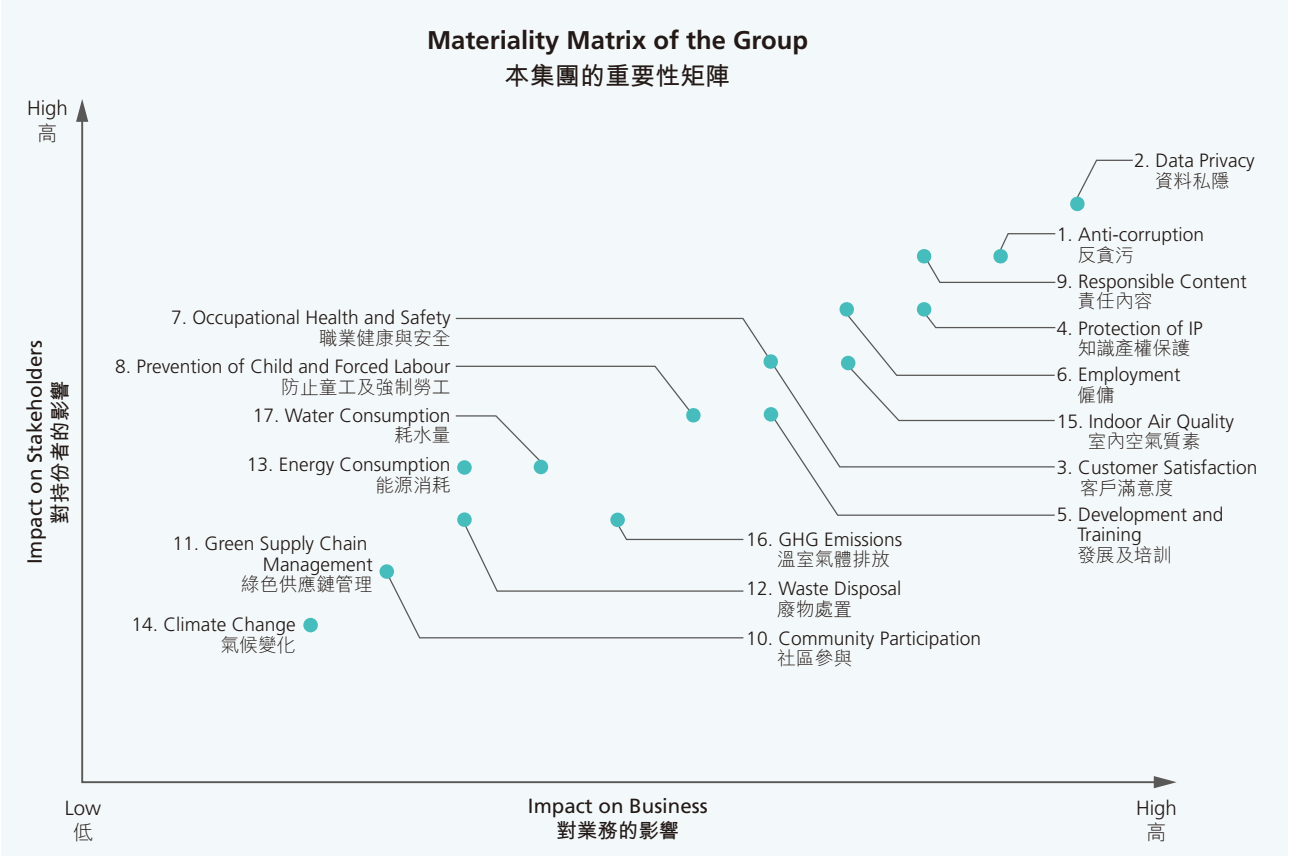
Material issues in this report refer to what may have a significant impact on the Group's business operations or have an actual impact on stakeholders. Since there were no significant changes in the reporting scope, the Materiality Assessment graph will reference last year's results to maintain consistency and comparability.

The following matrix is a summary of the Group's material ESG issues:

重要性評估

本報告中的重大事宜指可能對本集團的業務營運造成重大影響或對持份者有實際影響的事宜。由於報告範圍並無重大變化，因此，重要性評估圖表將參考去年的結果，以保持一致性及可比性。

以下矩陣為本集團重大環境、社會及管治事宜的概要：



The Group confirmed that it has established appropriate and effective management policies and internal control systems for ESG issues and confirmed that the disclosed contents have complied with the requirements of the ESG Reporting Code.

本集團確認其已為環境、社會及管治事宜制定適當及有效的管理政策及內部監控制度，並確認所披露的內容符合環境、社會及管治報告守則的規定。

CLIMATE-RELATED DISCLOSURES

Governance

The Board considers a broad spectrum of climate-related risks and opportunities in setting the Group's strategic direction, and ensures these factors are fully integrated into its oversight of strategy, major transactions, and policies. ESG considerations and stakeholder expectations are fully embedded in decision making by regularly assessing whether proposed transactions, and controls and mitigation measures align with the Group's climate commitments. The Board balances short-term financial implications with long-term resilience to support informed, forward-looking decisions that enable sustainable performance.

The Board further oversees the development of climate-related targets, ensuring they are grounded in credible data, aligned with strategic priorities, and supported by clear execution plans. It reviews progress against these targets on a regular basis and raises queries where gaps or delays arise. Although climate-related performance indicators are not yet incorporated into remuneration policies, the Group's commitment to achieving its climate objectives remains fully intact.

Internal controls and review mechanisms are integrated into the operations of business units. These include periodic climate-related risks assessments, as well as cross-functional reviews of regulatory and market developments.

All the Directors and senior personnel in the ESG Taskforce have received sustainability training. The Board is kept informed of emerging ESG developments, including energy policies, regulatory updates and evolving market best practices. ESG training is embedded in the ongoing development of Directors and senior management.

氣候相關披露

治理

董事會在設定本集團策略方向時考慮廣泛的氣候相關風險及機遇，並確保該等因素悉數納入其對策略、重大交易及政策的監督中。環境、社會及管治考慮因素及持份者預期透過定期評估擬議交易、控制及緩解措施是否符合本集團的氣候承諾，悉數融入決策過程。董事會平衡短期財務影響與長期韌性，以支持知情的、前瞻性的決策，從而實現可持續表現。

董事會進一步監督氣候相關目標的制定，確保其基於可靠數據、與策略重點一致，並有明確的執行計劃支持。董事會定期審閱該等目標的進展情況，並在出現差距或延遲時提出質詢。儘管氣候相關表現指標尚未納入薪酬政策，但本集團實現其氣候目標的承諾仍堅定不移。

內部監控及審查機制已融入業務單位的營運中。該等機制包括定期氣候相關風險評估以及對監管及市場發展的跨職能審查。

環境、社會及管治專責小組的所有董事及高級人員均已接受可持續發展培訓。董事會獲悉最新的環境、社會及管治發展，包括能源政策、監管更新及不斷演變的市場最佳實踐。環境、社會及管治培訓已嵌入董事及高級管理層的持續發展中。

Strategy

Responsibility is at the center of everything we do. It guides how we manage our business, how we operate our facilities, and how we support our people and communities. This approach shapes our culture and defines our long-term goals.

We believe that sustainable growth is only possible by maintaining high ethical standards, protecting the environment, and investing in the well-being of our workforce. By making responsibility a core part of our business strategy, we aim to create lasting value and contribute positively to our stakeholders and the industry.

We have defined clear time horizons to guide the effective implementation of our strategy and to track our progress throughout the journey. Each period represents a deliberate phase of action, allowing us to build momentum in a structured and measurable way. By defining the purpose of each period, we ensure that our efforts remain focused, coordinated, and aligned with our overarching ambition.

Short Term (1–5 years): Our near-term priorities centre on strengthening operational efficiency, ensuring full compliance, and building the data and governance foundations needed to support our broader ESG strategy.

Medium Term (6–10 years): Over the medium term, we will make meaningful progress on our ESG targets that embed sustainable practices across our operations. These goals are designed to deliver measurable improvements on our material topics and align with our corporate strategic planning.

Long Term (10+ years): Our long-range ambitions focus on transformational outcomes that contribute to wider societal and environmental goals, including climate action and the transition to a circular economy. These aspirations position us to play a leading role in shaping a sustainable future.

策略

責任是我們所做一切的核心。其引導我們如何管理業務、如何營運設施以及如何支持我們的員工及社區。這種方法塑造我們的文化並定義我們的長期目標。

我們相信，只有通過保持高道德標準、保護環境及投資於員工福祉，方可實現可持續增長。通過將責任作為我們業務策略的核心部分，我們旨在創造持久價值，並為我們的持份者及行業做出積極貢獻。

我們定義明確的時間範圍，以指導策略的有效實施並追蹤我們整個旅程的進展。每個階段都代表一個深思熟慮的行動階段，使我們能夠以結構化且可衡量的方式建立動力。通過定義每個階段的目的，我們確保我們的努力保持專注、協同一致並與我們的總體抱負相契合。

短期（1至5年）： 我們的近期重點集中在加強營運效率、確保全面合規以及建立支持我們更廣泛環境、社會及管治策略所需的數據及治理基礎。

中期（6至10年）： 在中期內，我們將在環境、社會及管治目標上取得實質進展，將可持續實踐嵌入我們的營運中。該等目標旨在對我們的重大議題提供可衡量的改進，並與我們的企業策略規劃保持一致。

長期（10年以上）： 我們的長遠抱負側重於有助於更廣泛社會及環境目標的轉型成果，包括氣候行動及向循環經濟轉型。該等抱負使我們能夠在塑造可持續未來方面發揮領導作用。

Managing Climate-related Risks and Opportunities

Climate change presents both risks and opportunities. We take a balanced approach that considers potential positive and negative impacts, enabling us to maximise value while minimising adverse effects on our business.

Physical Risks, Transition Risks and Opportunities

We categorise climate-related impacts into physical risks, transition risks and opportunities that are reasonably expected to affect our cash flows, access to finance, or cost of capital.

Physical risks: These include acute events – such as extreme heat, rainfall, storms and other natural disasters – that may disrupt our supply chain and infrastructure, as well as chronic changes like rising sea levels and shifting climate patterns that could affect long term business viability.

Transition risks: They stem from the global shift toward a low carbon economy, including more stringent laws and regulations on environmental protection, carbon emission and waste generation. Technological developments and changing market preferences for green companies may require adjustments to our business model and operations. These changes may lead to increased risks of regulatory non-compliance resulting in legal, technological, market and reputational risks.

Opportunities: The transition to a low-carbon business model may bring us opportunities. Growing ESG awareness among consumers gradually shapes the market as preferences shift toward more responsible businesses. Efforts to improve energy efficiency and reduce waste not only lower operating costs in the short-term, but also help streamline and optimize operations over the medium term. Emerging low-carbon markets are expected to mature within the next three to ten years, creating new opportunities for growth and innovation. By actively disclosing ESG performance and taking concrete action, we can enhance our reputation, attracting new capital and customers.

管理氣候相關風險及機遇

氣候變化既帶來風險也帶來機遇。我們採取平衡的方法，考慮潛在的正向及負向影響，使我們能夠在最大限度地提高價值的同時，最大限度地減少對我們業務的不利影響。

實體風險、轉型風險及機遇

我們將氣候相關影響分為實體風險、轉型風險及機遇，該等影響合理預期會影響我們的現金流量、獲得融資的渠道或資本成本。

實體風險： 該等風險包括急性事件（如極熱、降雨、風暴及其他自然災害），可能擾亂我們的供應鏈及基礎設施，以及慢性變化（如海平面上升及氣候模式轉變），可能影響長期業務可行性。

轉型風險： 該等風險源於全球向低碳經濟的轉型，包括更嚴格的環境保護、碳排放及廢物產生法律法規。技術發展及市場對綠色企業偏好的改變可能需要調整我們的業務模式及營運。該等變化可能導致監管違規風險增加，從而產生法律、技術、市場及聲譽風險。

機遇： 向低碳業務模式轉型可能為我們帶來機遇。消費者日益增長的環境、社會及管治意識逐漸塑造市場，偏好轉向更負責任的企業。提高能源效率及減少廢物的努力不僅在短期內降低營運成本，還有助於在中期內精簡及優化營運。新興低碳市場預計將在未來三至十年內成熟，為增長及創新創造新機遇。通過積極披露環境、社會及管治表現並採取具體行動，我們可以提升聲譽，吸引新資本及客戶。

Effects on Business Model and Value Chain

The Group has identified the following risks and opportunities on its business model and value chain:

對業務模式及價值鏈的影響

本集團已識別以下有關其業務模式及價值鏈的風險及機遇：

Risk Type 風險類別	Description 描述	Effects on Business Model 對業務模式的影響	Effects on Value Chain 對價值鏈的影響
Physical Risks **實體風險**			
Acute Risk **急性風險**	Increased severity of extreme weather 極端天氣嚴重程度增加 • Extreme heat • 極熱 • Rainfall/flooding • 降雨／水災 • Tropical cyclones • 熱帶氣旋	• Damages property and assets in areas affected by extreme weather • 損壞受極端天氣影響地區的財產及資產 • Increases need for air-conditioning and energy use • 增加對空調及能源使用的需求 • Affects employee health and safety • 影響僱員健康及安全 • Disrupts utilities supply • 擾亂公用事業供應 • Increases maintenance costs and insurance premiums • 增加維護成本及保險費 • Reduces short-term revenue • 減少短期收入 • Impact asset values • 影響資產價值	• Interrupts supply chains • 中斷供應鏈 • Reduces availability of insurance on assets in risks exposed areas • 降低風險暴露地區資產的保險可用性 • Lowers sales/output due to business disruption • 因業務中斷導致銷售／產出降低 • Disrupts cloud services • 擾亂雲端服務 • Affects costs and availability of utilities • 影響公用事業的成本及可用性
Chronic Risk **慢性風險**	Variability in climate and precipitation patterns 氣候及降水模式的變異性 • Changing climate patterns • 氣候模式改變		

Risk Type 風險類別	Description 描述	Effects on Business Model 對業務模式的影響	Effects on Value Chain 對價值鏈的影響
Transition Risks **轉型風險**			
Regulatory Risks **監管風險**	• Increased carbon pricing • 碳定價增加 • Mandatory reporting obligations • 強制性報告義務 • Regulation of existing products and services • 現有產品及服務的監管 • Exposure to litigation • 面臨訴訟	• Increases regulatory requirements on carbon pricing • 增加對碳定價的監管要求 • Retires existing assets early due to policy changes • 因政策變動導致現有資產提前退役 • Changes in energy efficiency standards • 能源效率標準變動 • Increases costs on adopting new processes for compliance • 增加採用新流程以達致合規的成本	• Induces structural changes in compliance throughout the value chain • 誘發整個價值鏈合規性的結構性變化 • Increases risks from non-compliance of suppliers or partners • 增加供應商或合作夥伴違規的風險 • Reduces demand for high-emissions products and services • 減少對高排放產品及服務的需求 • Lowers profit margin due to upstream compliance costs • 因上游合規成本導致利潤率降低
Market Risks **市場風險**	• Changing consumer behaviour • 消費者行為改變 • Unpredictable market demand • 不可預測的市場需求 • Changes in competitive landscape • 競爭格局變化	• Changes input prices (e.g. legal and compliance expenses) • 改變投入價格(如法律及合規開支) • Increases output requirements (e.g. on waste treatment and emission control) • 增加產出要求(如廢物處理及排放控制)	• Disrupts existing upstream and downstream partnerships as procurement shifts toward greener alternatives • 隨著採購轉向更綠色的替代方案，擾亂現有的上游及下游合作夥伴關係
Reputational Risks **聲譽風險**	• Criticism of industry sector • 對行業部門的批評 • Negative stakeholder feedback • 持份者的負面反饋	• Increases the difficulty of talent retention and workforce planning • 增加人才挽留及勞動力規劃的難度 • Lowers ability to attract capital • 降低吸引資本的能力	• Reduces demand of goods and services throughout the value chain • 減少整個價值鏈對商品及服務的需求

Opportunity Type 機遇類別	Description 描述	Effects on Business Model 對業務模式的影響	Effects on Value Chain 對價值鏈的影響
Efficiency Gains **效率提升**	• More efficient and diverse service offerings • 更高效及多樣化的服務 • Savings from optimising resources • 優化資源帶來的節省 • Energy and water efficiency • 能源及水資源效率 • Use of new technologies • 使用新技術	• Improves efficiency from flexible work arrangements during extreme weather • 提高極端天氣期間靈活工作安排的效率 • Improves profit margins • 提高利潤率 • Benefits employee health, satisfaction, and productivity • 有益於僱員健康、滿意度及生產力 • Reduces exposure to fossil fuel price increases • 減少化石燃料價格上漲的風險 • Increases capital availability • 增加資本可用性	• Increases capacity and resource utilisation throughout the value chain • 提高整個價值鏈的產能及資源利用率 • Reduces operational costs due to upstream improvements • 因上游改進而降低營運成本
Market Opportunities **市場機遇**	• Access to new markets • 進入新市場 • Opportunity to expand geographically • 地域擴張機會	• Increases revenue source from new markets • 增加來自新市場的收入來源 • Diversifies geographically • 地域多元化	• Fosters maturity of the entire value chain via expanded product and service offerings • 通過擴大產品及服務範圍，促進整個價值鏈的成熟
Consumer Preference **消費者偏好**	• Changes in consumer behaviour and expectations • 消費者行為及預期改變	• Opens up new revenue streams • 開闢新的收入來源 • Increases market share of green companies • 增加綠色企業的市場份額	• Incentivizes sustainable innovation throughout the value chain, driven by downstream demands • 在下游需求的驅動下，激勵整個價值鏈的可持續創新

Climate Resilience

The Group has not conducted the scenario analysis as it applied for the Capability and Reasonable Information Relief.

氣候韌性

本集團未進行情景分析，因其申請能力及合理資料寬免。

Our Adaptation and Mitigation Plans

The Group have formulated the below adaptation and mitigation measures to tackle physical risk, transition risks, and opportunities:

我們的適應及緩解計劃

集團已制定以下適應及緩解措施，以應對實體風險、轉型風險及機遇：

Risk Type 風險類別	Adaptation and Mitigation Measures 適應及緩解措施
Physical Acute Risks **實體急性風險**	To effectively tackle the acute risks, we have a robust emergency plan that includes staff training to enhance our resilience: 為有效應對急性風險，我們擁有穩健的應急計劃，包括員工培訓以增強我們的韌性： • Implement localized mitigation measures and conduct regular drills to address increasingly severe weather risks; • 實施局部緩解措施並定期進行演習，以應對日益嚴重的天氣風險； • Activate contingency plans with flexible work arrangements in event of extreme weather; • 在極端天氣情況下啟動具有靈活工作安排的應急預案； • Advise employees to undertake precautionary measures when necessary; • 建議僱員在必要時採取預防措施； • Promote ventilation and cooling improvements in facilities to improve working conditions; • 促進設施的通風及冷卻改進，以改善工作條件； • Position servers, air conditioners, and other critical equipment in locations that meet required flood and wind resistance standards; and • 將服務器、空調及其他關鍵設備放置在符合所需防洪及抗風標準的位置；及 • Explore energy-efficient equipment and alternative energy sources to reduce reliance on traditional energy supplies. • 探索節能設備及替代能源，以減少對傳統能源供應的依賴。
Physical Chronic Risks **實體慢性風險**	Consideration is given in our long-term planning to tackle chronic risks: 在我們的長期規劃中考慮應對慢性風險： • Consider flood hazards during office site selection; • 在辦公室選址時考慮水災隱患； • Use water-saving equipment and retrofit existing equipment to improve water efficiency; and • 使用節水設備並改造現有設備以提高用水效率；及 • Assess alternative water source availability in case of shortages. • 評估缺水情況下的替代水源可用性。

Risk Type 風險類別	Adaptation and Mitigation Measures 適應及緩解措施
Transition Risks **轉型風險**	We are strengthening climate governance, and accelerating the shift toward low-carbon technologies and business models to tackle transition risks: 我們正在加強氣候治理，並加速向低碳技術及業務模式轉型，以應對轉型風險： • Monitor market trends and changes in legal requirement to ensure we satisfy the demands of customers and authorities at all times; • 監測市場趨勢及法律要求的變化，以確保我們始終滿足客戶及當局的需求； • Maintain transparency by producing high-quality climate disclosure; • 通過編製高品質的氣候披露資料保持透明度； • Collaborate with suppliers to promote adoption of low-carbon processes and technologies; and • 與供應商合作，促進採用低碳流程及技術；及 • Consider climate-related risk in products, services, and value chain to ensure market risks are effectively monitored. • 在產品、服務及價值鏈中考慮氣候相關風險，以確保有效監測市場風險。
Opportunities **機遇**	We leverage industry insights to identify and secure emerging climate-related opportunities: 我們利用行業洞察力識別並把握新興氣候相關機遇： • Develop lower-carbon service offerings; • 開發低碳服務； • Invest in energy-efficient and low-emission technologies to reduce costs; • 投資於節能及低排放技術以降低成本； • Explore the possibility to invest in green bonds to support climate-positive investments. • 探索投資綠色債券的可能性，以支持氣候正向投資。

Current and Anticipated Financial Effect

The Group did not recognise any impairment loss on assets damaged by acute risks in FY2025. We have not yet allocated investments in energy-efficient equipment or preparation of emergency situations. We have not disclosed the quantified anticipated financial effects of climate related risks and opportunities (Financial effects relief applied). Internal carbon prices are currently not applied in our scenario analysis or decision-making.

當前及預期財務影響

本集團於二零二五財政年度並無確認任何因急性風險損壞資產而產生的減值虧損。我們尚未分配對節能設備或應急情況準備的投資。我們並無披露氣候相關風險及機遇的量化預期財務影響（應用財務影響寬免）。內部碳定價目前並無應用於我們的情景分析或決策中。

RISK MANAGEMENT

Risk Management Framework

The Group has in place a comprehensive risk management framework. Climate-related risk and opportunity identification, assessment, prioritisation, and management are fully integrated into the Group's overall risk management processes. The relevant policy and processes are reviewed annually and updated when necessary.

Climate-related risks and opportunities are examined across the Group through a coordinated, multi-level process. Strategic direction is set at the top, with the Board providing oversight and regularly reviewing the most significant climate-related issues. At the same time, operational teams contribute detailed, ground-level insights by assessing their own exposures on an annual basis. When a potential risk is identified, the relevant department will design and carry out mitigation actions, followed by ongoing reviews to ensure that the controls remain robust and effective over time.

All identified climate-related risks and opportunities play a role in shaping our strategic direction, operational priorities, and internal policies. We evaluate each item based on its potential impact and the likelihood of occurrence, creating a clear profile that supports informed decision-making. These evaluations also underpin the scenario analysis outlined above. Risks that score highly on both impact and likelihood are elevated in priority and addressed ahead of lower-rated issues to ensure our resources are focused where they matter most.

METRICS AND TARGETS

Environmental Targets

A long-term transition plan will set out a clear direction to transform our operations into a low-carbon, climate-resilient business. We are setting long-term climate-related targets supported by short-, medium-, and long-term milestones, all measured against a 2025 base year to ensure consistent comparison over time. These targets have taken reference of Hong Kong's long-term decarbonisation pathway and its goal of achieving carbon neutrality, ensuring that our efforts contribute meaningfully to the city's broader climate ambitions.

風險管理

風險管理框架

本集團設有全面的風險管理框架。氣候相關風險及機遇的識別、評估、優先排序及管理已悉數納入本集團的整體風險管理流程。相關政策及流程每年進行審查，並在必要時進行更新。

氣候相關風險及機遇透過協調的多層級流程在整個集團內進行審查。策略方向由最高層設定，董事會提供監督並定期審查最重要的氣候相關事宜。同時，營運團隊透過每年評估自身的風險敞口，提供詳細的基層洞察。當識別出潛在風險時，相關部門將設計並執行緩解行動，隨後進行持續審查，以確保控制措施隨時間推移保持穩健及有效。

所有識別出的氣候相關風險及機遇在塑造我們的策略方向、營運重點及內部政策方面發揮作用。我們根據每項事宜的潛在影響及發生可能性進行評估，建立支持知情決策的清晰概況。該等評估亦支持上述情景分析。在影響及可能性方面得分較高的風險將被提升優先級，並在評分較低的事宜之前處理，以確保我們的資源集中於最關鍵之處。

指標及目標

環境目標

長期轉型計劃將為我們的營運轉型為低碳、具氣候韌性的業務設定明確方向。我們正在設定由短、中、長期里程碑支持的長期氣候相關目標，所有目標均以二零二五年為基準年進行衡量，以確保隨時間推移進行一致比較。該等目標參考香港的長期去碳化路徑及其實現碳中和的目標，確保我們的工作為城市更廣泛的氣候抱負做出有意義的貢獻。

To deliver on this plan, we will focus on decarbonising our operations through improved energy efficiency, responsible resource management, and the adoption of lower-carbon technologies. We will also strengthen climate resilience by enhancing risk management, and collaborating with partners across our value chain. Our transition plan relies on the collective efforts of our employees and broader community, as well as the pace at which the national grid decarbonises.

為交付該計劃，我們將專注於透過提高能源效率、負責任的資源管理及採用低碳技術實現營運去碳化。我們亦將透過加強風險管理及與價值鏈上的合作夥伴合作增強氣候韌性。我們的轉型計劃依賴於我們僱員及更廣泛社區的共同努力以及國家電網去碳化的速度。

The Group develops its target internally based on its strategic planning and did not apply the Science Based Target initiative's Sectoral Decarbonisation Approach. The use of carbon credits to achieve any net targets is currently not considered. The greenhouse gas target is a gross target. Below sets forth the phrased targets over our time horizon:

本集團根據其策略規劃內部制定目標，並無應用科學碳目標倡議的行業去碳化法。目前不考慮使用碳信用實現任何淨目標。溫室氣體目標為總目標。以下載列我們時間範圍內的階段性目標：

Targets 目標	
Energy Consumption Intensity **能源消耗密度**	• Short term: 2% reduction when compared to 2025 • 短期：較二零二五年減少2% • Medium-term: 5% reduction when compared to 2025 • 中期：較二零二五年減少5% • Long-term: 10% reduction when compared to 2025 • 長期：較二零二五年減少10%
Non-hazardous Waste Intensity **無害廢物密度**	• Short term: 2% reduction when compared to 2025 • 短期：較二零二五年減少2% • Medium-term: 5% reduction when compared to 2025 • 中期：較二零二五年減少5% • Long-term: 10% reduction when compared to 2025 • 長期：較二零二五年減少10%
Greenhouse Gas Emission Intensity (Scope 1 & 2) **溫室氣體排放密度（範圍1及2）**	• Short term: 2% reduction when compared to 2025 • 短期：較二零二五年減少2% • Medium-term: 5% reduction when compared to 2025 • 中期：較二零二五年減少5% • Long-term: 10% reduction when compared to 2025 • 長期：較二零二五年減少10%

The Group is committed to progressively enhancing its climate reporting capabilities and intends to provide more granular disclosures as internal monitoring systems mature and more reliable data become accessible.

本集團致力於逐步增強其氣候報告能力，並打算隨著內部監控系統成熟及獲得更可靠的數據提供更詳盡的披露。

Greenhouse gas ("GHG") emissions[1]

The consumption of electricity at the office is the major source of GHG emissions of the Group.

Summary of GHG emissions is stated as below:

溫室氣體(「溫室氣體」)排放[1]

辦公室的電力消耗是本集團溫室氣體排放的主要來源。

溫室氣體排放概要如下：

Scope of GHG Emissions[2] **溫室氣體排放範圍[2]**	**Units** **單位**	**2025** **二零二五年**	2024 二零二四年
Scope 1 Direct GHG Emissions 範圍1直接溫室氣體排放	tCO_2e 噸二氧化碳當量	**N/A** **不適用**	N/A 不適用
Scope 2 Indirect GHG Emissions[3] 範圍2間接溫室氣體排放[3]	tCO_2e 噸二氧化碳當量	**11.82**	4.97
Total GHG Emissions (Scope 1+ 2) **溫室氣體排放總量(範圍1+2)**	**tCO_2e** **噸二氧化碳當量**	**11.82**	**4.97**
Intensity[4] 密度[4]	tCO_2e per emp 噸二氧化碳當量／僱員	**0.21**	0.12
Scope 3 Other Indirect GHG Emissions 範圍3其他間接溫室氣體排放	tCO_2e 噸二氧化碳當量	**2.2**	N/A 不適用
Total GHG Emissions (Scope 1+2+3) **溫室氣體排放總量(範圍1+2+3)**	**tCO_2e** **噸二氧化碳當量**	**14.02**	**N/A** **不適用**
Intensity[4] 密度[4]	tCO_2e per emp 噸二氧化碳當量／僱員	**0.27**	N/A 不適用

Scope 3 Other Indirect GHG Emissions **範圍3其他間接溫室氣體排放**	**Units** **單位**	**2025** **二零二五年**	2024 二零二四年
Category 5: Waste Generated in Operations[5] 類別5：營運中產生的廢物[5]	tCO_2e 噸二氧化碳當量	**2.2**	N/A 不適用
Total **總計**	**tCO_2e** **噸二氧化碳當量**	**2.2**	**N/A** **不適用**

Notes:

1. GHG emissions data is based on, but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Resources Institute and the World Business Council for Sustainable Development, "How to prepare an ESG report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, the Global Warming Potential Values from the IPCC Sixth Assessment Report, 2014 (AR5), the 2024 Sustainability Report issued by Hong Kong Electric, and Scope 3 emissions data is calculated with reference, but not limited to, the International Civil Aviation Organization, the Hong Kong Low Carbon Living Calculator, and the Department for Environment, Food & Rural Affairs ("DEFRA") of UK, EEIO database.

2. Our GHG emissions include CO_2, CH_4 and N_2O and are converted to reflect the tonnes of CO_2 equivalent.

3. Scope 2 emissions are calculated using a location-based approach, which considers the average emission intensity of the local electricity grid where the energy is consumed.

4. During the Reporting Period, the Group had 51 employees (FY2024: 41). The data is also used for calculating other intensity data.

5. GHG Scope 3 Category 5 emissions is calculated by waste type specific method.

附註：

1. 溫室氣體排放數據乃參照包括但不限於世界資源研究所及世界可持續發展工商理事會刊發的「溫室氣體盤查議定書：企業會計與報告標準」、聯交所發佈的「如何準備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引」、政府間氣候變化專門委員會第六次評估報告（二零一四年）(AR5)的全球升溫可能值、港燈刊發的二零二四年可持續發展報告，而範圍3排放數據乃參考包括但不限於國際民用航空組織、香港低碳生活計算機及英國環境、食物及鄉村事務部（「DEFRA」）、EEIO數據庫計算。

2. 我們的溫室氣體排放包括二氧化碳、甲烷及氧化亞氮，並經轉換以反映二氧化碳當量噸數。

3. 範圍2排放採用基於地點的方法計算，該方法考慮能源消耗地當地電網的平均排放強度。

4. 於報告期間，本集團有51名僱員（二零二四財政年度：41名）。該數據亦用於計算其他密度數據。

5. 溫室氣體範圍3類別5排放按廢物類型特定方法計算。

ENVIRONMENTAL

As a socially responsible corporate entity, the Group is fully committed to actively contributing to the pursuit of ambitious decarbonisation goals. We achieve this by implementing internal policies that seamlessly integrate sustainability principles, aiming to significantly reduce carbon emissions across our operations.

While the Group's office-based business nature limits its environmental impact, we remain dedicated to continuously improving our policies. We proactively incorporate new measures to mitigate potential direct and indirect negative environmental effects stemming from our operations. Throughout the Reporting Period, the Group had no knowledge of any substantial non-compliance with environmental-related laws and regulations concerning exhaust gas and greenhouse gas ("GHG") emissions, water and land discharge, as well as the generation of hazardous and non-hazardous waste that would significantly impact the Group. We adhere to relevant regulations, including but not limited to the Waste Disposal Ordinance, the Air Pollution Control Ordinance, and the Water Pollution Control Ordinance of Hong Kong.

Emissions Management

Air Emissions

The business activities covered by the Company mainly involve office operations. Previously, the Group's exhaust gas emissions included nitrogen oxides ("NO_x"), sulphur oxides ("SO_x"), and particulate matter ("PM"), primarily generated from automobile exhaust. However, as of the Reporting Period, the oil consumption of vehicles is not covered by the Group, and therefore, there are no air emissions data recorded.

Hazardous Waste Management

As our Group's business nature is engaged in the provision of advertising agency services, it does not produce hazardous waste during our operation. Nevertheless, the Group has established guidelines which detail the steps in governing the management and disposal of hazardous waste. In case of any hazardous waste produced, the Group will engage qualified waste collectors to handle the waste to comply with the relevant environmental regulations and rules.

環境

作為對社會負責任的企業實體，本集團全心全意致力於為實現宏大的去碳化目標做出積極貢獻。我們透過實施無縫整合可持續發展原則的內部政策來實現這一目標，旨在大幅降低整個營運過程中的碳排放。

儘管本集團以辦公室營運為主的業務性質使其對環境的影響有限，但我們仍致力於不斷改進我們的政策。我們積極採取新措施，以減輕我們的營運所產生的潛在直接及間接負面環境影響。於整個報告期間，本集團並無獲悉任何與廢氣及溫室氣體(「溫室氣體」)排放、水陸排放以及危險及無害廢物的產生有關且會對本集團產生重大影響的嚴重違反相關環境法律法規的情況。我們遵守相關法規，包括但不限於香港的《廢物處置條例》、《空氣污染管制條例》及《水污染管制條例》。

排放管理

廢氣排放

本公司所從事的業務活動主要為辦公室業務。此前，本集團的廢氣排放包括氮氧化物(「NO_x」)、硫氧化物(「SO_x」)和顆粒物(「PM」)，主要來源為汽車尾氣。然而，截至報告期間，本集團並未涵蓋車輛的耗油量，因此並無記錄氣體排放數據。

危險廢物管理

由於本集團的業務性質為從事提供廣告代理服務，故在營運過程中不會產生危險廢物。儘管如此，本集團已制定指引，當中詳述管理及處置危險廢物的步驟。若產生任何危險廢物，本集團將委聘合資格廢物收集者處理廢物，以符合相關的環保法規及規則。

Non-hazardous Waste Management

The Group has assigned a printing company for the printing service of the "Recruit magazine", the use of paper for the magazine is not included in this ESG report. The major source of non-hazardous waste is office paper. Due to the easing of the pandemic, work from home has decreased, and new offices are opened, leading to an increase in paper usage.

無害廢物管理

本集團已委聘一家印刷公司為「Recruit雜誌」提供印刷服務，本環境、社會及管治報告並不包括該雜誌的紙張使用。無害廢物的主要來源為辦公室用紙。由於疫情緩解，居家辦公的情況減少，新的辦公室啟用，因此使用紙張的數量增加。

Indicators **指標**	**Unit** **單位**	**2025** **二零二五年**	2024 二零二四年
Paper 用紙	Tonnes 噸	**0.46**	0.98
Total 總量	Tonnes 噸	**0.46**	0.98
Intensity 密度	Tonnes/mil rev 噸／百萬收入	**0.01**	0.02

The Group is committed to waste reduction efforts by actively promoting paperless operations and fostering an environmentally conscious workplace culture among employees. To achieve this, different green initiatives have been introduced, including encouraging the use of double-sided printing, utilising recycled paper (including shredded paper), maximising the use of digital copies to maximising printing, and implementing paper recycling through designated bins for used single-sided office paper. These measures aim to extend the product life cycle of paper and reduce waste production. The Group maintains its efforts in continuously monitoring the efficiency of its waste management system to further enhance its environmental performance.

本集團致力於減少廢物，積極推廣無紙化營運，並在員工中培養具有環保意識的工作場所文化。為此，本集團推出了不同的環保措施，包括鼓勵使用雙面打印、使用再造紙(包括碎紙)、盡量使用數碼副本以減少印刷，以及透過指定回收箱回收用過的單面辦公用紙。該等措施旨在延長紙張的產品生命週期，並減少廢棄物的產生。本集團繼續努力持續監控其廢物管理系統的效率，以進一步提升其環保表現。

Sewage Discharge

Due to the Group's office-based business nature, the discharges into water and land were insignificant.

污水排放

由於本集團以辦公室營運為主的業務性質，向水及土地的排污量並不重大。

Use of Resources

The Group strongly advocates and supports the efficient utilisation of resources, while proactively assessing the environmental ramifications through real-time monitoring of its business operations. By adhering to the principles of the 4Rs – reduce, reuse, recycle, and replace – the Group strives to cultivate a green office and operational environment, aiming to minimise its ecological footprint. Employees are encouraged to embrace the relevant environmental management principles and conscientiously decrease their consumption of electricity, paper, and water.

資源使用

本集團大力提倡並支持有效利用資源，同時透過即時監控其業務營運，積極評估對環境造成的影響。本集團堅持4R原則－減少、重用、回收及取代，致力於營造綠色辦公及營運環境，以盡量減少對生態環境的影響。我們鼓勵僱員遵循相關環境管理原則，自覺減少消耗電力、紙張及水。

Energy Management

The Group proactively embraces the principles of energy conservation and emission reduction, ensuring that all employees adhere to the implemented measures. This includes the procurement of energy-efficient products and services, as well as assuming collective responsibility for the Group's overall energy efficiency. These efforts have resulted in heightened awareness among employees regarding energy conservation and the reduction of greenhouse gas ("GHG") emissions. Here is an overview of the Group's energy consumption performance:

能源管理

本集團積極倡導節能減排的原則，確保所有僱員遵守已實施的措施。此包括採購節能產品及服務，以及對本集團整體能源效率承擔集體責任。該等努力提高了僱員對節能及減少溫室氣體(「溫室氣體」)排放的意識。以下為本集團能源消耗表現的概覽：

Types of Energy Consumption **能源消耗類型**	**Unit** **單位**	**2025** **二零二五年**	2024 二零二四年
Direct Energy Consumption 直接能源消耗	kWh 千瓦時	**–**	–
Indirect Energy Consumption 間接能源消耗	kWh 千瓦時	**19,697**	7,534
– Purchased Electricity －外購電力	kWh 千瓦時	**19,697**	7,534
Total Energy Consumption **能源消耗總量**	kWh 千瓦時		
Intensity 密度	kWh/employee 千瓦時／僱員	**386.22**	183.78

The Group has established proactive measures such as adopting natural lighting design in the workplace to minimise consumption of light energy, switching off idle appliances and replacing old equipment with ones that are equipped with higher energy efficiency.

本集團已採取積極措施，例如在工作場所採用自然採光設計以盡量減少光能消耗、關閉閑置電器及以能效更高的設備取代舊設備。

Water Consumption

Water consumption within the Group is primarily attributed to office usage. However, specific water consumption data is not available as it is covered within the tenancy fee. To promote water conservation among employees, the Group actively displays banners throughout the office, emphasising on the importance of preserving water resources. Additionally, regular inspections of water taps are conducted to identify and report any leakages promptly. These water-saving measures have contributed to an increased awareness of water conservation among employees. During the Reporting Period, the Group has not encountered any issues in sourcing fit-for-purpose water due to the nature of its business and operating region.

耗水量

本集團的耗水量主要來自辦公室用水。然而，由於耗水量包含在租賃費用內，故無法取得具體的耗水量數據。為了向僱員推廣節約用水，本集團在辦公室各處張貼標語，強調保護水資源的重要性。此外，本集團定期檢查水龍頭，以便及時發現及報告任何漏水情況。該等節水措施有助於提高僱員的節約用水意識。於報告期間，由於本集團的業務性質及經營區域，本集團在獲取適用水源方面並無遇到任何問題。

Use of Packaging Materials

No packaging materials have been used within the Reporting Period due to the Group's business nature. The use of packaging material is immaterial to the Group.

包裝材料使用

由於本集團的業務性質，於報告期間並無使用包裝材料。包裝材料的使用對於本集團而言並非重要的重大事宜。

The Environment and Natural Resources

Impact on the Environment and Natural Resources

While the Group's core business has a minimal environmental impact and reliance on natural resources, we remain steadfast in our commitment to upholding strong corporate social responsibility. Recognising our responsibility to minimise any potential negative environmental impacts, the Group proactively assesses the environmental risks associated with its operations. We consistently implement preventive measures to mitigate these risks and to ensure strict adherence to relevant laws and regulations.

環境及自然資源

對環境及自然資源的影響

儘管本集團的核心業務對環境的影響及對自然資源的依賴極小，但我們仍然堅定不移地承諾履行強有力的企業社會責任。本集團深知有責任將任何潛在的負面環境影響降至最低，積極評估與其營運相關的環境風險。我們持續實施預防措施以降低該等風險，並確保嚴格遵守相關法律法規。

SOCIAL

Employment practices

The Group highly values the contributions of its employees as crucial assets for future business success. In recognition of these contributions, the Human Resources Department has developed comprehensive employment policies aimed at safeguarding employees' rights and interests. This includes implementing a performance evaluation appraisal system and ensuring equitable career development opportunities. The Staff Handbook serves as a reliable guide for recruitment, remuneration, compensation, working hours, rest periods, diversity, and equal opportunities, among other aspects. The Group consistently reviews these policies and employment practices to continuously enhance its employment standards and remain competitive within the industry.

社會

僱傭慣例

本集團高度重視其僱員的貢獻，將其視為未來業務成功的重要資產。為認可該等貢獻，人力資源部已制定全面的僱傭政策，旨在保障僱員權益。此包括實施績效考核制度，確保公平的職業發展機會。員工手冊已就招聘、薪酬、賠償、工作時間、休息時間、多樣性和平等機會等方面提供可靠指引。本集團持續審閱此等政策及僱傭事宜，以不斷提升其僱傭標準及保持在業界內的競爭力。

During the Reporting Period, the Group was not aware of any material non-compliance with employment-related laws and regulations having a significant impact on the Group, including but not limited to the Employment Ordinance, the Sex Discrimination Ordinance, and the Employees' Compensation Ordinance of Hong Kong.

於報告期間，本集團並不知悉任何因嚴重違反與僱傭有關的法律及法規而對本集團產生重大影響的情況，包括但不限於香港《僱傭條例》、《性別歧視條例》及《僱員補償條例》。

As of 31 December 2025, the Group's employee size breakdown was as below:

截至二零二五年十二月三十一日，本集團的僱員人數明細如下：

FY 2025	二零二五財政年度	No. 人數	% %
Total Number of Employees*	僱員總數*	51	100%
By Gender	**按性別劃分**		
Male	男性	20	39%
Female	女性	31	61%
By Age Group	**按年齡劃分**		
18–30	18至30歲	3	6%
31–50	31至50歲	31	61%
50 or above	50歲或以上	17	33%
By Geographical Region	**按地理位置劃分**		
Hong Kong	香港	45	88%
Chinese Mainland	中國大陸	6	12%
By Employment Type	**按僱傭類別劃分**		
Full-time	全職	41	80%
Part-time	兼職	10	20%
By Employee Category	**按僱員類別劃分**		
Senior	高級	9	18%
Middle	中級	10	20%
Frontline and other	前線及其他	32	62%

* Include all directors

* 包括所有董事

At 2025, the overall turnover rate of the Group was 8% (FY2024:25%). The table below shows the employee turnover rate by gender, age group and geographical region:

於二零二五年，本集團的整體流失率為8%（二零二四財政年度：25%）。下表顯示按性別、年齡及地理位置劃分的僱員流失率：

Fiscal Year	財政年度	**2025 二零二五年**	2024 二零二四年
Gender	**性別**		
Male	男性	**15%**	54%
Female	女性	**3%**	11%
Age Group	**年齡**		
18–30	18至30歲	**0%**	75%
31–50	31至50歲	**10%**	21%
50 or above	50歲或以上	**6%**	15%
Geographical region	**地理位置**		
Hong Kong	香港	**9%**	25%
Chinese Mainland	中國大陸	**0%**	0%

Recruitment, Promotion, and Remuneration

The employment process of the Group is a robust, transparent, and fair talent selection procedure based on candidates' expertise and experience regardless of race, creed, national origin, ancestry, sex, marital status, disability, religious or political affiliation, age or sexual orientation. The Group provides attractive remuneration and prosperous career development to retain talents. The remuneration scheme and promotion system are based on employees' qualifications and performance. Periodic assessment of employees' performance is carried out to evaluate salaries, bonuses and promotion opportunities based on employees' contribution and effort. There is provision of leave entitlements for different circumstances including but not limited to maternity leave, paternity leave, marriage leaves, study leave, compassionate leave, and compensation leave to ensure employees could enjoy work-life balance.

招聘、晉升及薪酬

本集團的僱傭程序是一個穩健、透明及公平的人才甄選程序，以候選人的專業知識及經驗為基礎，不分種族、信仰、國籍、血統、性別、婚姻狀況、殘疾、宗教或政治派別、年齡或性取向。本集團提供具吸引力的薪酬及良好的職業發展，以挽留人才。薪酬計劃及晉升制度乃根據僱員的資歷及表現釐定。定期評估僱員表現，以根據僱員的貢獻及努力評估薪金、花紅及晉升機會。就不同情況提供休假安排，包括但不限於產假、陪產假、婚假、進修假、喪假及補償假，以確保僱員可享有工作與生活的平衡。

Working Hours and Rest Periods

The Group has established policies to determine employees' working hours and rest periods in accordance with local employment regulations. The Group implemented a flexible working hours arrangement to prioritise the well-being of employees while ensuring their continued contributions to the Group's business.

工作時間及休息時間

本集團已制定政策以根據當地僱傭規例釐定僱員的工作時間及休息時間。本集團實施彈性工作時間安排，優先考慮僱員的福祉，同時確保彼等繼續為本集團業務作出貢獻。

Compensation and Dismissal

All employees are covered under the Employees' Compensation Ordinance of Hong Kong upon joining the Group, employees who sustain work injury would receive stated compensation listed in the insurance plan of the Group.

Unreasonable dismissal under any circumstances is strictly prohibited, dismissal would be based on reasonable and lawful grounds supported by the internal policies of the Group.

賠償及解僱

所有僱員於加入本集團時均受香港《僱員補償條例》保障，因工受傷的僱員將獲得本集團保險計劃所列明的補償。

本集團嚴禁任何情況下不合理解僱，解僱將基於本集團內部政策所支持的合理和合法理由進行。

Benefits and Welfares

The Group provides appealing benefits and welfare programmes aimed at retaining talented individuals and cultivating employee loyalty. These additional employee benefits include but are not limited to medical insurance, annual medical check-ups, meal allowances, travel allowances, and education allowances. During the Reporting Period, the Group organised various company events such as the annual dinner and regular gatherings, fostering strong employer-employee relationships and enhancing employees' sense of belonging.

福利和待遇

本集團提供具吸引力的福利和待遇計劃，旨在挽留人才及培養僱員忠誠度。該等額外僱員福利包括但不限於醫療保險、年度體檢、膳食津貼、差旅津貼及教育津貼。於報告期間，本集團舉辦周年晚宴及定期聚會等各種公司活動，建立了牢固的勞資關係及提升了僱員的歸屬感。

Health and Safety

Occupational Health and Safety

The Group prioritises the well-being and safety of its employees as a fundamental commitment. Occupational health and safety ("OHS") measures have been incorporated into the Staff Handbook, serving as a comprehensive guide for staff members. The Group implements appropriate health and safety measures tailored to its office-based business operations. Precautionary guidelines, including working arrangement protocols during typhoons and rainstorms, are in place to prevent safety issues arising from confusion. Employees receive occupational health and safety training, covering topics such as operating fire extinguishers and familiarising themselves with their locations. The Group ensures that fire-fighting equipment is easily accessible throughout the premises and that first aid boxes are strategically placed. In compliance with the Occupational Safety and Health Ordinance and other relevant regulations, regular inspections of safety equipment are conducted, and the OHS policy is periodically reviewed to ensure up-to-date content.

During the Reporting Period, 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 including but not limited to the Occupational Safety and Health Ordinance.

健康及安全

職業健康及安全

本集團將其僱員的福祉及安全視為基本承諾。職業健康及安全(「職業健康及安全」)措施已納入員工手冊，作為員工的全面指引。本集團實施針對其辦公室業務營運的適當健康及安全措施。本集團已制定颱風及暴雨期間的工作安排協議等預防指引，以避免因混亂而導致的安全問題。僱員接受職業健康及安全培訓，培訓內容涵蓋滅火器的操作及熟悉滅火器的位置等主題。本集團確保各處均有可隨時取用的消防設備，並有策略地放置急救箱。為遵守《職業安全及健康條例》及其他相關規例，本集團定期檢查安全設備，並定期檢討職業健康及安全政策，以確保其內容更新。

於報告期間，本集團並不知悉任何嚴重違反健康及安全相關法律及法規(包括但不限於《職業安全及健康條例》)而將對本集團造成重大影響的情況。

The Group has achieved zero work-related fatalities for three consecutive years from FY2024 to FY2025 and no lost working days due to work injury within the Reporting Period.

本集團於二零二四財政年度至二零二五財政年度連續三年達成零因工死亡，且於報告期間概無因工傷而損失工作日數。

Fiscal Year **財政年度**	**Unit** **單位**	**2025** **二零二五年**	2024 二零二四年	2023 二零二三年
Fatalities due to work 因工死亡	Cases 宗數	**0**	0	0
Lost days due to work injury 因工傷損失工作日數	Days 日數	**0**	0	0

Development and Training

Employees are actively encouraged to engage in both internal and external training opportunities to enhance their knowledge and adapt to the ever-evolving media industry landscape. Refresher training programs are also available to allow staff to review and reinforce their existing knowledge. To support career development, the Group offers a comprehensive programme where employees can apply for 50% to 70% reimbursement of course fees, depending on the relevance of the course to their roles. Permanent employees who enroll in job-related courses are eligible for study leave. As mentioned in the "Recruitment, Promotion, and Remuneration" section, the Group regularly assesses employees' performance for promotion. Directed training initiatives are provided to employees who have demonstrated a satisfactory level of performance, allowing them to gain advanced knowledge and skills.

發展及培訓

本集團積極鼓勵僱員參與內部及外部培訓機會，以提升彼等的知識及適應變化多端的媒體行業環境。我們亦提供進修培訓課程，讓員工回顧及鞏固現有知識。為支持職業發展，本集團提供全面的計劃，僱員可根據課程與其職務的相關性申請50%至70%的課程費用報銷。參與工作相關課程的長期僱員有資格享受進修假。誠如「招聘、晉升及薪酬」一節所述，本集團定期評估僱員的晉升表現。我們向取得滿意表現水平的僱員提供定向培訓計劃，讓彼等獲得先進的知識及技能。

Our team recently completed an intensive training program on Ocean Engine Local Ads, a comprehensive marketing platform for Douyin Life Services. This course empowered our staff with a deep understanding of the transition from traditional traffic-based models to interest-based local business strategies, focusing on critical methods for regional penetration and interest conversion. By mastering advanced tools, including Omni-channel Promotion for maximizing Gross Merchandise Volume and Store Attraction for reducing customer acquisition costs – our advertising service teams are now fully equipped to drive stable business growth and optimize local marketing performance for our clients.

我們的團隊最近已完成關於巨量引擎本地廣告(抖音生活服務的綜合營銷平台)的強化培訓課程。該課程使我們的員工深入了解從傳統流量模式向基於興趣的本地業務策略的轉型，重點關注區域滲透及興趣轉化的關鍵方法。通過掌握先進工具(包括旨在最大化商品交易總額的全域推廣，以及旨在降低客戶獲取成本的門店引流)，我們的廣告服務團隊現已具備充分能力，為客戶推動穩定的業務增長並優化本地營銷表現。

The breakdown of the average training data is as follows:

平均培訓數據明細如下：

Indicators	指標	Average Training Hours (Hrs) 平均培訓時數(小時)	Percentage of Training (%) 培訓百分比(%)
Overall	整體	1.75	100%
By Gender	**按性別劃分**		
Female	女性	2.23	100%
Male	男性	1.00	100%
By Employment Categories	**按僱傭類別劃分**		
Senior management	高級管理層	5.22	100%
General staff	一般員工	1.00	100%

Labour Standards

Prevention of Child and Forced Labour

The Group has zero tolerance and strictly prohibits the use of child labour and forced labour in our operations. Below measures that have been taken to avoid these illegal employment practices.

勞工準則

防止童工及強制勞工

本集團對於營運中使用童工及強迫勞工採取零容忍態度，並嚴格禁止此類行為。已採取以下措施以避免該等非法僱傭行為。

Prevention of child labour **防止童工**	During the recruitment process, the Human Resources Department will verify the applicant's identity documents and ensure that they have reached the minimum age for employment. 在招聘過程中，人力資源部會核實應聘者的身份證明文件，確保其達到最低就業年齡。
Prohibition of forced labour **禁止強制勞工**	The Group specifies overtime compensation provisions in the Employee Handbook. The Group carefully monitors the employee working time and working schedule to ensure they work voluntarily and freely. 本集團在《員工手冊》中列明加班補償規定。本集團嚴格地監控員工的工作時間及工作時間表，以確保彼等可自願自由工作。

In case of any illegal labour practice discovered, the Group will cease their employment immediately. An investigation will be carried out subsequently and the case will be reported to the relevant authorities.

一旦發現任何違法用工行為，本集團將立即停止僱用。隨後將進行調查並向相關部門報告案件。

During the Reporting Period, the Group was not aware of any material non-compliance with child and forced labour-related laws and regulations, that would have a significant impact on the Group including but not limited to the Employment Ordinance (Chapter 57 of the Laws of Hong Kong) and the Employment of Children Regulations (Chapter 57B of the Laws of Hong Kong).

於報告期間，本集團並不知悉有任何嚴重違反童工及強制勞工相關的法例及規例而將對本集團造成重大影響的情況，包括但不限於僱傭條例(香港法例第57章)及僱用兒童規例(香港法例第57B章)。

Supply Chain Management

To incorporate environmental, social, and governance (ESG) concerns into the Group's supply chain management, a systematic system has been established for the selection and evaluation of suppliers. This ensures service quality and contributions to environmental protection. The Group follows a well-regulated, fair, and transparent tendering procedure to select suppliers who meet the Group's requirements. For larger procurement needs, a tendering process is implemented and closely monitored. The supplier selection process considers factors beyond just cost, with due diligence being a crucial aspect examined by the Group. The procurement team thoroughly reviews supplier backgrounds, including industry history, recognised memberships, reputation, qualifications, management practices, financial health status, and ESG contributions. Only qualified suppliers are included in the Group's supplier list. Regular performance reviews are conducted by the procurement team to ensure compliance with service standards, contract conditions, and quality provisions. The Group aims to maintain long-term relationships with high-quality local suppliers to ensure product quality and customer satisfaction. To ensure the effectiveness of the evaluation system, suppliers that fail to meet the assessment criteria are replaced with new suppliers. During the Reporting Period, the Group engaged 5 major suppliers, 4 of them were located in Hong Kong and 1 was located in Chinese Mainland.

供應鏈管理

為將環境、社會及管治事宜納入本集團的供應鏈管理，本集團已建立系統化的供應商甄選及評估制度。此確保服務質素及其對環境保護的貢獻。本集團遵循規範、公平及透明的招標程序，以甄選符合本集團要求的供應商。對於較大的採購需求，實施招標程序並受到密切監測。供應商甄選過程考慮的因素不僅僅是成本，盡職調查為本集團審查的重要方面。採購團隊徹底審查供應商的背景，包括行業歷史、認可會員資格、聲譽、資格、管理慣例、財務健康狀況及環境、社會及管治貢獻。僅有合資格的供應商被列入本集團的供應商名單。採購團隊會定期進行績效檢討，以確保符合服務標準、合約條件及質量規定。本集團旨在與優質本地供應商維持長期關係，以確保產品質量及客戶滿意度。為確保評估系統的有效性，未能達到評估標準的供應商將被剔除，並由新供應商取代。於報告期間，本集團委聘5家主要供應商，四間位於香港，一間位於中國大陸。

Green Procurement

The Group places priority on suppliers who actively engage in ESG practices. Procurement efforts are directed towards sourcing environmental-friendly products and services to reduce carbon emissions. Preference is given to local suppliers over international ones to minimise cross-country logistics services and to decrease air and greenhouse gas emissions. The procurement team conducts regular reviews to ensure that selected suppliers adhere to regulations pertaining to environmental and social standards, including health, safety, and the prevention of forced and child labour. As part of the Group's evaluation strategy, visiting suppliers' operating premises is conducted to identify any potential ESG risks and enable prompt action.

綠色採購

本集團優先考慮積極參與環境、社會及管治實踐的供應商。採購工作旨在採購環保產品及服務，以減少碳排放。優先考慮本地供應商而非國際供應商，以最大限度地減少跨國物流服務，並減少氣體及溫室氣體排放。採購團隊進行定期檢討，以確保選定供應商遵守有關環境及社會標準的法規，包括健康、安全以及防止強制勞工及童工。作為本集團評估策略的一部分，我們會巡視供應商的經營場所，以識別任何潛在的環境、社會及管治風險，並迅速採取行動。

Product Responsibility

Responsible Content

The Group puts extensive quality assurance processes in place to ensure product governance and compliance with relevant local laws and regulations. During the Year, the Group was not aware of any non-compliance with laws and regulations concerning health and safety, advertising, labelling, and privacy matters relating to products and services, as well as services that would have a significant impact on the Group, including but not limited to the Trade Descriptions Ordinance. The Group did not receive any product or service recall cases during the Reporting Period.

Customer Satisfaction

Customer satisfaction is important to our sustainable business success. Apart from product quality, the Group is concerned about post-sale customer satisfaction. Customer service policy has been set out as a guideline for feedback handling procedure. Customers can reach customer service through a hotline or email to ensure complaints are handled promptly, while employees are trained with professional knowledge regarding customer complaint handling. Regular meetings are organised to discuss, and review received complaints by management to prevent re-occurrence and to achieve optimum business performance.

Protection of IP Rights

In the advertising industry, safeguarding intellectual property (IP) rights is of utmost importance to the Group. To ensure adequate protection, the Group has established specific procedures related to IP protection. Measures are implemented to protect trademarks and copyrights, including obtaining consent from the copyright holder before incorporating any related materials into the Group's products or platforms. The Group strictly procures genuine copyrighted products such as computer software and firewalls. The Group takes any infringement of IP rights seriously and is prepared to take legal action against any identified violations.

產品責任

責任內容

本集團已實施廣泛的質量保證程序，以確保產品管治及符合相關當地法律及法規。於本年度，本集團並不知悉任何違反關於產品及服務的、涉及健康與安全、廣告、標籤及私隱事項的法律及法規而將對本集團造成重大影響的情況，包括但不限於《商品説明條例》。於報告期間，本集團並無接獲任何產品或服務召回個案。

客戶滿意度

客戶滿意度對我們可持續的業務成功至關重要。除產品質量外，本集團亦注重售後客戶滿意度。我們已制定客戶服務政策，作為反饋處理程序的指引。客戶可透過熱線或電郵聯絡客服，確保投訴得以及時處理，而僱員接受有關客戶投訴處理的專業知識培訓。我們定期召開會議，以討論及檢討管理層接獲的投訴，以防止再次發生及達致最佳業務表現。

保護知識產權

在廣告業，保護知識產權對本集團至關重要。為確保充分保護，本集團已制定與知識產權保護相關的具體程序。我們採取措施保護商標及版權，包括在將任何相關材料納入本集團的產品或平台前獲得版權持有人的同意。本集團嚴格採購計算機軟件、防火牆等正版版權產品。本集團嚴肅對待任何侵犯知識產權的行為，並準備對任何發現的侵權行為採取法律行動。

Data Privacy Protection

As an advertising media company, the Group places great importance on privacy protection. To ensure transparency and accountability, the Group has developed a comprehensive Privacy Policy, which is easily accessible on the official website and is also included in the Staff Handbook. This policy encompasses various aspects relating to the handling and disclosure of confidential information. Strict measures are in place to prevent unauthorised access to the Group's information system. The Group maintains stringent monitoring protocols to prevent any unauthorised disclosure of confidential information, whether through direct or indirect means, to external parties. Regular monitoring activities are conducted to ensure the ongoing protection of data privacy.

資料私隱保護

作為一家廣告媒體公司，本集團非常重視私隱保護。為確保透明度及問責性，本集團已制定全面的私隱政策，該政策可於官方網站查閱，亦已載入員工手冊。該政策涵蓋與處理及披露機密信息相關的各個方面。本集團已採取嚴格措施防止未經授權進入本集團資訊系統。本集團維持嚴格的監控程序，以防止任何未經授權而直接或間接向外界披露機密資料的行為。我們會定期進行監察活動，以確保持續保障資料私隱。

Anti-corruption

Anti-corruption Policy

Both the Group and its business partners are committed to upholding the highest ethical standards. Parties involved in business interaction shall prohibit every form of corruption, extortion, bribery, fraud, money laundering and embezzlement. The Group has formulated a whistleblowing policy and advocates the standards of fair transaction, advertising and competition, putting in place a confidentiality mechanism to protect the identity of suppliers and whistleblowers.

反貪污

反貪污政策

本集團與業務夥伴致力恪守最高的道德標準。參與商業互動者禁止所有形式的貪污、敲詐、受賄、欺詐、洗黑錢和盜用公款。本集團已制定舉報政策，提倡公平交易、廣告和競爭的標準，並設有保密機制保護供應商和舉報者的身份。

During the Reporting Period, the Group was not aware of any breaches of relevant laws and regulations relating to bribery, extortion, fraud, and money laundering. The Group also confirmed that no concluded legal cases regarding corrupt practices were brought against the Group and the employees.

於報告期間，本集團並不知悉任何違反賄賂、敲詐、欺詐及洗黑錢相關法律及法規的情況。本集團亦確認，概無針對本集團及僱員的貪污行為提出的已結案法律案件。

Anti-corruption Training

During the Reporting Period, the Group collaborated with ICAC to enhance anti-corruption awareness among directors and staff. ICAC conducted 1 hour course "Ethical and Governance Roles of Directors and Senior Management of Publicly Listed Companies" for the Group, Through this effort, our directors and senior management have received anti-corruption training, reinforcing our commitment to ethical practices and compliance.

反貪污培訓

於報告期間，本集團與廉政公署合作，提升董事及員工的反貪污意識。廉政公署為本集團舉辦1小時的「上市公司董事及高級管理人員的誠信管治角色」課程。透過此舉，我們的董事及高級管理層已接受反貪污培訓，加強我們對道德規範和合規的承諾。

Community Investment

The Group is dedicated to supporting the public through social participation and donations. In line with our corporate social responsibility, we have developed guidelines to encourage our staff to actively participate in community engagement efforts. Additionally, we have plans to further give back to society by actively participating in various community programmes. These initiatives aim to benefit society while fostering a positive corporate culture. We strongly encourage our staff to contribute to society by engaging in voluntary work to assist those in need.

社區投資

本集團致力透過社會參與及捐款支持公眾。為履行企業社會責任，我們已制定指引，鼓勵員工積極參與社區參與工作。此外，我們計劃通過積極參與各種社區計劃進一步回饋社會。該等舉措旨在造福社會，同時培養積極的企業文化。我們大力鼓勵員工參與義務工作，幫助有需要的人士，為社會作出貢獻。

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