Chuanglian Holdings Limited
創聯控股有限公司

(incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立之有限公司)

Stock Code 股份代號 : 2371

Environmental, Social and Governance report
環境、社會及管治報告
2026

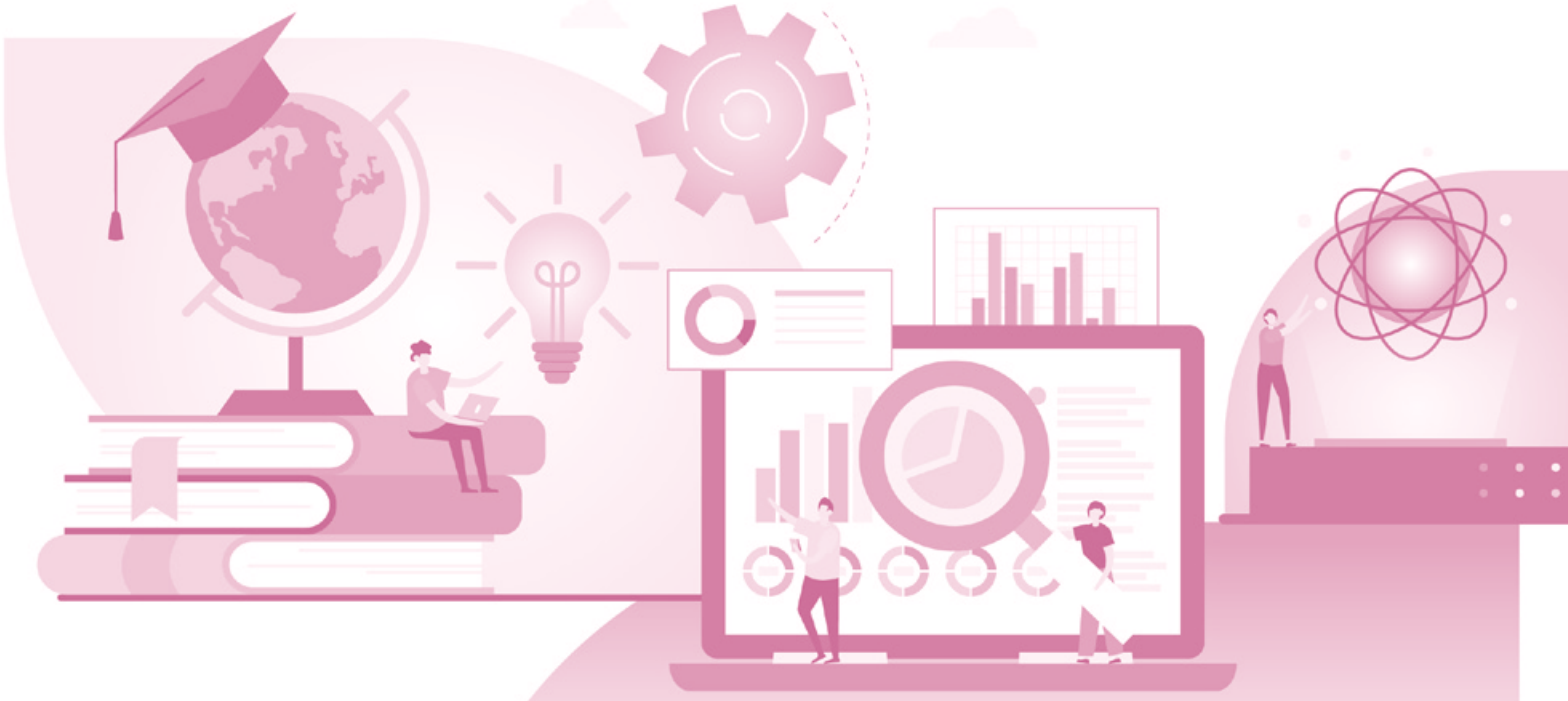


ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT
環境、社會及管治報告

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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT
環境、社會及管治報告

ABOUT THIS REPORT

Chuanglian Holdings Limited (the "Company"), together with its subsidiaries (the "Group"), is pleased to present our Environmental, Social and Governance Report (the "Report") to provide an overview of the Group's management on significant issues affecting the operation, and the performance of the Group in terms of environmental and social aspects. This Report is prepared by the Group with the professional assistance of APAC Compliance Consultancy and Internal Control Services Limited.

Preparation Basis and Scope

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

This Report summarises the performance of the Group in respect of corporate social responsibility, covering its operating activities which are considered as material by the Group – (i) provision of educational consultancy and online training and education services in the People's Republic of China ("PRC"), (ii) securities trading business in Hong Kong ("HK"), and (iii) provision of insurance brokerage services, investment advising services and finance leasing services in Hong Kong and the PRC. With the aim to optimise and improve the disclosure requirements in the Report, the Group has taken initiative to formulate policies, record relevant data as well as implement and monitor measures. This Report shall be published both in Chinese and English on the website of Stock Exchange. Should there be any discrepancy between the Chinese and the English versions, the English version shall prevail.

關於本報告

創聯控股有限公司(「本公司」),連同其附屬公司(「本集團」)欣然提呈我們環境、社會及管治報告(「本報告」),以提供有關本集團管理影響營運之重大事宜以及本集團在環境及社會方面的績效概覽。本報告乃由本集團經亞太合規顧問及內控服務有限公司提供專業協助下編製。

編製基準及範圍

本報告乃依照香港聯合交易所有限公司(「聯交所」)證券上市規則(「上市規則」)附錄C2－「環境、社會及管治報告守則」而編製,並已遵守上市規則所載的「不遵守就解釋」條文。

本報告概述本集團在企業社會責任方面的績效,涵蓋本集團認為重要的經營活動－(i)於中華人民共和國(「中國」)提供的教育諮詢以及網絡培訓和教育服務;(ii)在香港(「香港」)的證券買賣業務;及(iii)在香港及中國提供保險經紀服務、投資顧問服務及融資租賃服務。為不斷優化和改進本報告披露規定,本集團已主動制定政策,記錄相關數據,以及實行並監察措施。本報告於聯交所網站上備有中英文版本。中英文版本如有任何歧義,概以英文本為準。

Reporting Boundary

The reporting boundary of this Report covers the Company and its subsidiaries in Hong Kong and the PRC engaged in the business segments described above. Entities were identified for inclusion with reference to their operational significance and materiality to the Group's overall ESG performance; subsidiaries which were dormant or had no material operations during the reporting period are not included. Where data for an entity was not available, this is stated in the relevant section of this Report.

匯報範圍

本報告的匯報範圍涵蓋本公司及其於香港及中國從事上述業務分部的附屬公司。納入報告範圍的實體乃經參考其營運重要性及對本集團整體環境、社會及管治表現的重要性而釐定；於報告期內並無營業活動或並無重大營運之附屬公司並不包括在內。倘未能取得某一實體的數據，則會於本報告相關章節中說明。

Reporting Principles

Materiality: The Group has identified the ESG issues that are material to its business through stakeholder engagement and a materiality assessment, as described in the section headed "Stakeholder Engagement and Materiality Assessment".

報告原則

重要性：本集團已透過持份者參與及重要性評估，識別對其業務屬重大的環境、社會及管治事宜，詳情載於「持份者參與及重要性評估」一節。

Quantitative: Key performance indicators are disclosed in quantitative terms where practicable, and the standards, methodologies, assumptions and sources of conversion factors used are described in the relevant sections of this Report.

量化：在切實可行的情況下，關鍵績效指標以量化方式披露，而所採用的標準、方法、假設及換算系數來源均於本報告相關章節中描述。

Consistency: The Group has applied consistent methodologies to allow meaningful comparison of ESG data over time. Where a calculation methodology has been improved, the comparative figures have been restated so that they remain comparable.

一致性：本集團已採用一致的方法，以使環境、社會及管治數據可隨時間進行有意義的比較。倘計算方法已有所改善，則會重列比較數字，以維持其可比性。

Reporting Period

This Report demonstrates our sustainability initiatives during the reporting period from 1 July 2025 to 30 June 2026

報告期

本報告載列於二零二五年七月一日至二零二六年六月三十日報告期內的可持續發展措施。

Contact Information

The Group welcomes your feedback on this Report for our sustainability initiatives. You are welcome to contact us through the following method:

Tel: (852) 3582-5200

Fax: (852) 3582-4296

聯絡資料

本集團歡迎　閣下對本報告提出任何可持續發展措施方面的反饋，請通過下列方式與我們聯絡：

電話：(852) 3582-5200

傳真：(852) 3582-4296

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT
環境、社會及管治報告

INTRODUCTION

The Group is principally engaged in the provision of (i) educational consultancy and online training and education and (ii) financial services. Being one of the very few pioneers of online education providers in the PRC, we mainly provide vocational training in relation to job adaptation and skill enhancement to professional staff in the PRC. The current population of professional staff in the PRC is over 90 million. There are certain requirements under the PRC laws and relevant provisions that, professional staff in the PRC are required to undertake an annual required minimum continuing professional training in both public required subjects and relevant professional subjects in order to satisfy their corresponding job requirements and professional development needs.

The Group is currently providing comprehensive online training and education services to professional staff, through internet and mobile internet. The Group is operating over 200 larger-scale online training and education platforms for institutional B-end users, 1 online education platform (Rongxue Cloud) for mobile internet C-end users. Currently, we have over 8 million of paying users. During the reporting period, the Group continued to expand our online and offline training and education business to more geographical areas in the PRC. In the coming years, we will continue to expand our geographical coverage to new business areas and promote the online and offline training and education penetration rate in the existing business areas.

緒言

本集團主要業務為提供(i)教育諮詢及網絡培訓和教育及(ii)金融服務。作為中國提供網絡教育的少數先鋒之一，本公司主要為中國專業技術人員提供適應崗位要求和提升工作技能等需求相關的職業培訓。目前，中國專業技術人員的人口超過9千萬人。中國法律和相關條文有若干要求，中國專業技術人員須參加公需課和專業課的年度最低持續專業培訓，以滿足彼等相關崗位需要和專業發展的需求。

本集團現正透過互聯網及移動互聯網提供全面的網絡培訓及教育服務予專業技術人員。本集團正營運超過200個大型網絡培訓及面向機構B端使用者的教育平台、一個面向移動互聯網C端用戶的在線教育平台（融學雲）。目前，我們擁有逾8百萬名付款用戶。於報告期間，本集團繼續拓展我們的網絡及線下培訓及教育業務至中國更多地區。於未來幾年，我們將繼續拓展我們的地域覆蓋範圍至新業務領域，並於現有業務領域提升網絡及線下培訓及教育滲透率。

STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

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

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

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

持份者參與及重要性評估

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

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

本集團確認從持份者對本集團業務活動的洞見、疑問及持續興趣所得情報的重要性。本集團已識別對我們業務屬重要的主要持份者並設立了多種溝通渠道。下表載列本集團之主要持份者及用以接觸、聆聽及回應他們的不同溝通平台及方法之概覽。

Stakeholders 持份者	Expectations 預期	Engagement channels 參與渠道	Measures 措施
Government	– Comply with applicable laws and regulations – Proper tax payment – Promote regional economic development and employment	– On-site inspections and checks – Research and discussion through work conferences, work reports preparation and submission for approval – Annual and interim reports – Website	– Operated, managed and paid taxes according to laws and regulations, strengthened safety management; accepted the government's supervision, inspection and evaluation for example, accepted certain 1-2 on-site inspections throughout the year, and actively undertook social responsibilities
政府	– 遵守適用法律及法規 – 妥為繳稅 – 促進地區經濟發展及提高就業	– 實地視察檢查 – 通過工作座談會、編製及提交審批工作報告進行研究和討論 – 年度及中期報告 – 網站	– 合法經營，合規管理，依法納稅，加強安全管理；接受政府監督檢查考核，整個年度接受特定1至2次實地視察，及積極承擔社會責任
Shareholders and Investors	– Low risk – Return on the investment – Information disclosure and transparency – Protection of interests and fair treatment of shareholders	– Annual general meeting and other shareholder meetings – Annual and interim reports, announcements	– Issued notices of general meeting and proposed resolutions according to regulations, disclosed company's information by publishing announcements/circulars/annual and interim reports – Carried out different forms of investor activities with an aim to improve investors' recognition. Held results briefing upon necessary. Disclosed company contact details on website and in published reports and ensured all communication channels are available and effective
股東及投資者	– 低風險 – 投資回報 – 資訊披露及透明度 – 保護股東權益及公平對待股東	– 股東週年大會及其他股東大會 – 年度及中期報告、公告	– 按規定發佈股東大會通知和議案，通過刊發公告／通函／年度及中期報告披露公司資料 – 開展多種形式的投資者活動，提高投資者的認可度，於必要時舉辦業績發佈會。在網站和已刊發報告中公開公司聯繫方式，並確保各種溝通渠道暢通有效

Stakeholders 持份者	Expectations 預期	Engagement channels 參與渠道	Measures 措施
Employees	– Safeguard the rights and interests of employees – Working environment – Career development opportunities – Self-actualization – Health and safety	– Trainings, seminars, briefing sessions – Cultural and sport activities – Newsletters – Intranet and emails	– Provided a healthy and safe working environment; developed a fair mechanism for promotion; established labor unions at all levels to provide communication platforms for employees; cared for employees by helping those in need and organized employee activities
僱員	– 保障僱員權利和利益 – 工作環境 – 職業發展機會 – 自我實現 – 健康及安全	– 培訓、研討會、簡介會 – 文化及體育活動 – 簡訊 – 內聯網和電郵	– 提供健康、安全的工作環境；建立公平的晉升機制；成立各級工會組織、提供員工交流平台；關愛僱員，幫助有需求僱員及組織僱員活動
Students and Parents	– Safe and high-quality educational service – Student information protection – Integrity – Business ethics	– Website, brochures – Email and customer service hotline – Regular meeting – Satisfactory survey	– Established parent committee to maintain good communication; held regular online training and examination to find their difficulties in learning
學生及家長	– 安全及高質量教育服務 – 學生信息保護 – 誠信 – 業務操守	– 網站、小冊子 – 電郵及客戶服務熱線 – 定期會議 – 滿意度調查	– 成立家長委員會以保持良好溝通；舉行定期網絡培訓及測試以發現學習中的難點
Suppliers/ Partners	– Long-term partnership – Honest cooperation – Fair, open information resources sharing – Risk reduction	– Business meetings, supplier conferences, phone calls, interviews – Regular meeting – Review and assessment – Tendering process	– Invited tenders publicly to select best suppliers and contractors, performed contracts according to agreements, enhanced daily communication, and established long-term cooperation with quality suppliers and contractors
供應商／合作夥伴	– 長期夥伴關係 – 坦誠合作 – 公平、公開信息資源分享 – 降低風險	– 業務會議、供應商座談會、電話溝通、訪談 – 定期會面 – 檢討及評估 – 招標過程	– 公平招標，擇優選擇供應商及承包商，按約履行合同，加強日常交流，與優質供應商及承包商長期合作
Public and Communities **公眾人士及社區**	– Social responsibility – Open information – 社會責任 – 公開信息	– Community engagement – Information disclosure – 社區參與 – 信息披露	– Engaged in charity and volunteering – Disclosed information timely – 從事慈善及公益服務 – 及時披露信息

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT
環境、社會及管治報告

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

通過與持份者的一般溝通，本集團了解持份者的預期及關注。所取得反饋令本集團能作出更知情決策，並更好地評估和管理各種活動產生的影響。

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

本集團通過了解對本集團業務而言屬重要的關鍵環境、社會及管治事宜，於環境、社會及管治報告中採用重要性原則。根據環境、社會及管治報告守則(上市規則附錄C2)及全球報告倡議組織準則的建議，本報告就所有關鍵環境、社會及管治事宜以及關鍵績效指標作出匯報。

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

本集團已通過以下步驟評估環境、社會及管治層面的重要性：

Step 1: Identification – Industry Benchmarking

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

步驟1：識別－訂定行業基準

- 相關的環境、社會及管治範疇透過檢討本地及國際同業的環境、社會及管治報告作出識別。
- 每個環境、社會及管治範疇的重要性將透過管理層的內部討論按每個環境、社會及管治範疇對本集團的重要性，並根據環境、社會及管治報告守則(上市規則附錄C2)之建議而釐定。

Step 2: Prioritization – Stakeholder Engagement

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

步驟2：排列次序－持份者的參與

- 本集團與主要持份者討論上文已識別的主要環境、社會及管治範疇，確保其涵蓋所有主要方面。

Step 3: Validation – Determining Material Issues

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

步驟3：評估－釐定重要議題

- 根據與主要持份者的討論及管理層之間的內部討論，本集團管理層確保已呈報所有主要及重大且對業務發展屬重要的環境、社會及管治範疇，並且符合環境、社會及管治報告守則。

As a result of this process, those important issues to the Group were discussed in this Report.

由於經過此項程序，該等有關本集團的重要問題乃於本報告討論。

ESG GOVERNANCE

Board's oversight of ESG issues

Board's overall vision and strategy in managing ESG issues

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

ESG Working Group

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

During the reporting period, the ESG Working Group mainly consisted of chief executive officer, chief financial officer and human resource manager. The ESG Working Group is primarily responsible for reviewing and supervising the ESG process, and risk management of the Group. Different ESG issues were reviewed by the ESG Working Group at the meeting, which holds once per year. During the reporting period, the ESG Working Group and the management reviewed the ESG governance and different ESG issues.

環境、社會及管治事宜

董事會監督環境、社會及管治事宜

董事會於管理環境、社會及管治事宜上的整體願景及策略

董事會(「董事會」)於監督本集團管理可持續發展事宜方面扮演著主要角色。期間內,董事會花大量時間評估環境、社會及管治相關風險對我們運營的影響,並制定處理風險的相關政策。董事會的監督是為了確保管理層擁有所有正確的工具及資源,在策略及創造長期價值的背景下監督環境、社會及管治事宜。

環境、社會及管治工作組

本集團十分重視環境、社會及管治工作。在本公司董事會領導下,本集團設立了專門的安全及環保部門(「ESG工作組」),以落實具體的安全及環保工作,符合政府要求,以及在營運中實行「安全及環保」的理念,履行社會責任。

於報告期內,ESG工作組主要包括首席執行官、財務總監及人力資源經理。ESG工作組主要負責審閱及監督本集團的環境、社會及管治程序以及風險管理。於每年舉行一次的會議上,ESG工作組都會審閱不同的環境、社會及管治事宜。於報告期內,ESG工作組及管理層審閱了環境、社會及管治事宜及不同的環境、社會及管治事宜。

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

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

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

董事會的環境、社會及管治管理方法及重大環境、社會及管治相關事宜的策略

為了更了解不同持份者對我們環境、社會及管治事宜的意見及期望，本集團每年進行重要性評估。我們確保利用各種溝通平台及渠道接觸、傾聽及回應我們的主要持份者。通過與持份者的日常溝通，本集團明白持份者的期望及關注問題。獲得的反饋使本集團能夠做出更明智的決定，並更好地評估及管理由此產生的影響。

本集團通過以下步驟評估環境、社會及管治層面的實質性及重要性：(1)按行業基準識別重大環境、社會及管治範疇；(2)通過持份者參與識別關鍵環境、社會及管治範疇的優先次序；及(3)根據持份者與管理層之間溝通的結果，驗證及確定重大環境、社會及管治事宜。因此，此可以增加彼等對各項重要環境、社會及管治事宜的關注程度及變動的了解，使我們可以更全面地規劃我們未來的可持續發展工作。本報告對我們的重要性評估中所確定的該等重要及重大的環境、社會及管治範疇進行討論。

A. ENVIRONMENTAL ASPECTS

The Group is mainly involved in office operations and its business activities do not have significant impact on the environment and natural resources. In spite of this, as an education provider, the Group recognizes that it has an obligation to reduce the impact of our operations on the environment and be accountable for the resources and materials that are used in our daily operations.

Throughout the period, the Group fully complied with all of the relevant environmental laws and regulations in the countries and regions, such as the Environmental Protection Law of the People's Republic of China in the PRC and the Air Pollution Control Ordinance (Cap. 311) in Hong Kong. Besides, no concluded cases regarding environmental issues were brought against the Group. As our Group continues to develop, we are committed to continuously improving the environmental sustainability of our business operations, ensuring that environmental considerations are top priorities in our daily business operations.

The Group promotes environmental stewardship throughout our business ecosystem by introducing a number of measures to enhance the environmental protection awareness among its employees, encouraging them to develop environment-friendly working habits and to take action in protecting the precious environment.

A. 環境層面

本集團主要涉及辦公室營運，且其業務活動對環境及天然資源並無重大影響。儘管如此，作為教育供應商，本集團確認其有責任降低我們運營對環境的影響，並對用於我們日常營運的資源及材料負責。

整個期間，本集團悉數遵守國家及地區的一切相關環境法律及法規，例如於中國的《中華人民共和國環保法》及香港《空氣污染管制條例》(第311章)。此外，並無對本集團提起有關環境問題的已審結案例。由於本集團繼續開發，我們致力持續提升我們業務運營的環境可持續性，確保環境考慮為我們日常業務運營的首要任務。

本集團在整個業務生態促進環境管理，通過引入若干措施以提高其僱員間的環保意識，鼓勵彼等養成環境友好型工作習慣，並採取措施保護寶貴環境。

A1. EMISSIONS

As a responsible corporate citizen, the Group recognizes that it has ethical duties to reduce emissions. Given that most of our operations is offices based, the Group bears low impact on air pollutant emission and greenhouse gas emission. In the meantime, the Group fully complies with all of the relevant environmental laws and regulations in the countries and regions where we operate such as the Atmospheric Pollution Prevention and Control Law of the People's Republic of China (2015) in the PRC, the Motor Vehicle Idling (Fixed Penalty) Ordinance (Cap. 611) and the Road Traffic Ordinance (Cap. 374) in Hong Kong. Besides, no concluded cases regarding emissions brought against the Group or its employees during the period.

Air Pollutant Emission

Air pollutant emission control is essential to mitigate the impact on the environment and to protect the health of employees. No substantial emissions are generated from any type of fuels in daily operation as the Group is not engaged in any industrial production. The Group's air pollutants are mainly generated from the canteen operation and mobile sources. The Group has taken the initiatives to formulate plans in traffic management for the reduction of air pollutants in the daily business operation, for examples:

- Encouraging employees and clients to take video conference instead of unnecessary transportation.
- Ensuring no idling vehicles with running engines.
- Maintaining vehicle regularly including replacement of any wear components and generator cleaning.
- Giving top priority to the use of electric vehicles instead of fossil fuel vehicles.

A1. 排放

作為負責任的企業公民，本集團認識到其有降低排放的道德責任。鑑於我們多數業務為辦公室運營，本集團對空氣污染排放及溫室氣體排放的影響較低。與此同時，本集團悉數遵守我們運營所在國家及地區的所有相關環境法律及法規，例如中國《中華人民共和國大氣污染防治法》(二零一五年)、香港《汽車引擎空轉(定額罰款)條例》(第611章)及《道路交通條例》(第374章)。此外，於期間內並無對本集團或其僱員提起有關排放的已審結案件。

空氣污染物排放

空氣污染物排放控制對降低對環境的影響及保護僱員健康至關重要。由於本集團並無從事任何工業生產，並無日常營運產生任何燃料類型的大量排放。本集團的空氣污染主要產生自食堂運營及流動污染源。本集團已採取措施制定交通管理計劃，以降低日常業務運營的空氣污染，例如：

- 鼓勵僱員及客戶召開視頻會議以代替不必要交通。
- 車輛停定時確保關閉引擎。
- 定期維護車輛，包括更換任何磨損部件及發動機清潔。
- 優先使用電動汽車替代化石燃料汽車。

Taking into consideration of materiality ESG reporting principle and further improvement in air pollutant reduction policy, the Group takes its own initiative to extend ESG reporting scope in 2023 to include nearly all subsidiaries data which are considered as material to be disclosed. The decrease in the Group's monthly nitrogen oxides emission in 2025/26 was mainly attributable to the decreased use of liquefied petroleum gas by a restaurant/ canteen of a PRC subsidiary. The decrease in monthly sulfur dioxide and particulate matter emission in 2025/26 was attributable to the same reduction in liquefied petroleum gas consumption. Moreover, the Group has set a comprehensive reduction target by 5% of intensity per employee on air pollutant emission over the five-year period. The air pollutant emission during the reporting period is as follows:

考慮到環境、社會及管治報告重要性原則及降低空氣污染政策進一步改善，本集團採取其自身積極措施以擴大二零二三年環境、社會及管治報告範圍，包括幾乎所有視為重大披露的附屬公司數據。於二零二五／二六年，本集團每月氮氧化物排放減少主要歸因於中國附屬公司一間餐廳／食堂之液化石油氣使用量減少。二零二五／二六年每月二氧化硫及懸浮粒子排放減少乃歸因於液化石油氣耗用量之相同減幅。此外，本集團已制定全面減排目標，五年內每名僱員的空氣污染物排放強度降低5%。於報告期內，空氣污染物排放如下：

Air Pollutant Emission 空氣污染物排放	Unit 單位	HK 香港	PRC 中國	**2025/26 12 months Total 二零二五／二六年 12個月 總計**	**2025/26 monthly 二零二五／二六年 每月**	2024/25 12 months Total 二零二四／二五年 12個月 總計	2024/25 monthly 二零二四／二五年 每月
Nitrogen oxides (NO_x) 氮氧化物(NO_x)	Kg 公斤	2.66	12.31	**14.97**	**1.25**	23.23	1.94
Sulfur dioxide (SO_2) 二氧化硫(SO_2)	Kg 公斤	0.06	3.24	**3.30**	**0.28**	4.34	0.36
Particulate matter (PM) 懸浮粒子(PM)	Kg 公斤	0.20	9.43	**9.63**	**0.80**	19.57	1.63

Greenhouse Gas ("GHG") Emission

Climate change is gradually concerned by the community as it affects our daily life. GHG is considered as one the major contributors to the climate change and global warming. The Group tackles the GHG emission by lowering the energy consumption. Policies and procedures (as mentioned in the section "Use of Resources") to encourage energy saving have been incorporated throughout the operations in order to reduce the carbon footprint. Our Group is taking action to minimize the GHG emissions in our business operations. We have adopted energy saving initiatives that are mentioned in the section "Use of Resources". The Group was not engaged in any industrial production during the reporting period.

溫室氣體(「溫室氣體」)排放

由於氣候變化影響我們的日常生活,社區日益關注。溫室氣體被視為氣候變化及全球變暖的主要因素之一。本集團通過降低能源消耗來解決溫室氣體排放問題。鼓勵節能的政策及程序(如「資源使用」一節所述)已納入整個運營過程,以降低碳足跡。本集團正採取措施降低我們業務運營的溫室氣體排放。我們已採納「資源使用」一節所述節能措施。於報告期內,本集團並無從事任何工業生產。

The Group's scope 1 direct emissions, scope 2 indirect emissions, and scope 3 other indirect emissions mainly came from mobile combustion, purchased electricity, and business air travel by employees respectively. The increase in the monthly Scope 1 emission in 2025/26 was mainly due to the increased petrol consumption in vehicle use, partly offset by lower liquefied petroleum gas consumption. The increase in monthly Scope 2 emission was mainly attributable to the increase in purchased electricity during the reporting period. The Group has improved the methodology for calculating Scope 2 emissions, and the comparative figures have been restated accordingly. The increase in monthly Scope 3 emission was mainly attributable to the increase in business air travel by employees; emissions from business air travel are calculated with reference to the distance of each flight. Together these movements resulted in an increase in monthly total GHG emission, while the monthly GHG emission intensity (per the floor area of the Group's facilities in m^2) decreased, reflecting the larger floor area of the Group's facilities covered during the reporting period. Furthermore, the Group has set a comprehensive reduction target by 5% of intensity per the floor area of the Group's facilities (in m^2) on GHG emission over the five-year period. The GHG emission of the Group during the reporting period is as follows:

本集團範圍1直接排放、範圍2間接排放及範圍3其他間接排放主要來自僱員分別進行的移動燃燒、購電及商務航空差旅。於二零二五／二六年,每月範圍1排放增加主要由於車輛使用汽油耗用量增加,部分被液化石油氣耗用量減少所抵銷。每月範圍二排放的增加主要歸因於報告期內購買電力的增加。本集團已改進計算範圍2排放的方法,而比較數字亦已相應重列。每月範圍三排放量的增加主要歸因於員工商務航空差旅的增加;商務航空差旅產生的排放量乃參考每程航班的距離計算。該等變動合計導致每月溫室氣體排放總量增加,而每月溫室氣體排放強度(按本集團設施的樓面面積每平方米計算)則有所下降,反映本集團於報告期內涵蓋的設施樓面面積有所增加。此外,本集團已制定全面減排目標,五年內按本集團設施樓面面積每平方米計算的溫室氣體排放強度降低5%。於報告期內,本集團溫室氣體排放如下:

GHG Emission[1] 溫室氣體排放[1]	Unit 單位	HK 香港	PRC 中國	**2025/26 12 months Total 二零二五／二六年 12個月 總計**	**2025/26 monthly 二零二五／二六年 每月**	2024/25 12 months Total 二零二四／二五年 12個月 總計	2024/25 monthly 二零二四／二五年 每月
Scope 1[2] 範圍1[2]	tonnes of CO_2-e 噸二氧化碳當量	9.20	66.43	**75.63**	**6.30**	68.08	5.67
Scope 2[3] 範圍2[3]	tonnes of CO_2-e 噸二氧化碳當量	11.04	563.03	**574.07**	**47.84**	504.88	42.07
Scope 3[4] 範圍3[4]	tonnes of CO_2-e 噸二氧化碳當量	0.56	73.53	**74.09**	**6.17**	64.83	5.40
Total GHG emission 溫室氣體排放總量	tonnes of CO_2-e 噸二氧化碳當量	20.80	702.99	**723.79**	**60.31**	637.79	53.14
GHG emission intensity 溫室氣體排放強度	tonnes of CO_2-e/m^2 噸二氧化碳當量／平方米				**HK: 0.004; PRC: 0.005 香港：0.004； 中國：0.005**		HK: 0.005; PRC: 0.005 香港：0.005； 中國：0.005

1 The calculation of the greenhouse gas emission is based on the "Corporate Accounting and Reporting Standard" from greenhouse gas protocol.

2 Scope 1: Direct emission from sources that are owned or controlled by the Group.

3 Scope 2: Indirect emissions from purchased electricity consumed by the Group. The 2024/25 Scope 2 emission, and the related total GHG emission and intensity, have been restated.

4 Scope 3: All other indirect emissions that occur outside the Company, including both upstream and downstream emissions.

1 溫室氣體排放之計算乃基於溫室氣體議定書之「企業會計及報告準則」。

2 範圍1：本集團擁有或控制之來源之直接排放。

3 範圍2：本集團消耗所購買電力之間接排放。二零二四／二五年的範圍2排放及相關溫室氣體排放總量及強度已重列。

4 範圍3：本公司以外所產生之所有其他間接排放，包括上游及下游排放。

Hazardous and Non-hazardous Wastes

The Group recognizes the importance of waste reduction. Waste management measures have been introduced and implemented to minimize the amount of waste generated and the impact on the environment. Under its business operation in respect of its nature, no hazardous waste was generated during the reporting period.

For non-hazardous waste, the waste is mainly generated from daily office operation. The Group takes initiative to reduce waste by implementing different measures. Generally, the Group has engaged qualified recycling companies to collect and handle the waste in accordance to the Prevention and Control of Environmental Pollution by Solid Waste (2015 Amendment) in the PRC and the Waste Disposal Ordinance (Cap. 354) in Hong Kong. For office, the Group promotes the idea of "green office" by introducing more paperless solutions in its daily operations to reduce the volume of paper and printed materials used.

The Group introduces knowledge on environmental protection to all employees and encourages them to consider environmental-friendly printing such as double-sided printing and copying. The Group also encourages employees to reuse single sided non-confidential print out.

On top of that, the Group actively promotes the use of email to replace traditional mails. Email is used among staff whenever possible. Office Automation system is used for administration of notice and leave application instead of paper record. All these measures are geared at reducing waste such as paper waste which can help mitigate the global greenhouse effect as well. Recycling bags are available for paper collection. All paper boxes, paper, newspaper and magazines are collected for recycling purpose.

有害及無害廢棄物

本集團認識到減少廢棄物的重要性。已引入及實施廢棄物管理措施以降低所產生廢棄物量及對環境的影響。根據有關其性質的業務運營，報告期內並無產生有害廢棄物。

就無害廢棄物而言，廢棄物主要產生自日常辦公運營。本集團通過實施不同措施積極減少廢棄物。一般而言，本集團已委聘合資格回收公司根據中國《固體廢物污染環境防治法(二零一五年修訂)》及香港《廢物處置條例》(第354章)收集及處理廢棄物。就辦公室而言，本集團通過日常運營中引入更多無紙化解決方案來推廣「綠色辦公」理念，以減少紙張及印刷材料使用。

本集團向全體僱員介紹環保知識，並鼓勵彼等考慮環保印刷，如雙面打印及複印。本集團亦鼓勵僱員重複使用單面非機密打印件。

最重要的是，本集團積極推廣使用電郵以替代傳統郵件。盡量在員工中使用電郵。辦公自動化系統用於管理通知及休假申請替代紙質記錄。所有該等措施均旨在減少浪費，如廢紙，此亦有助降低全球溫室效應。回收袋可用於收集紙張。所有紙箱、紙張、報刊及雜誌獲收集以供回收。

The Group takes effort to reduce wastes in our daily business operation and handles wastes in an environmental-friendly way. Under our business operation in respect of its nature, the Group generates very small amount of waste during the reporting period. As the Group outsources its office cleaning work to independent contractors for handling and collecting the non-hazardous waste in the office, the complete waste volume record is not provided by the cleaning contractor. Although our non-hazardous waste amount is insignificant, the Group will coordinate with the cleaning contractor to collect the complete waste volume data in the coming year in order to formulate appropriate measures and target to reduce the non-hazardous waste production.

本集團致力於減少日常業務運營廢棄物及以環保方式處理廢棄物。根據其性質的業務運營，本集團於報告期內產生極少量廢棄物。由於本集團將其辦公室清潔工作外包予獨立承包商處理及收集辦公室無害廢棄物，清潔承包商並不提供完整的廢棄物量記錄。儘管我們無害廢棄物數量不大，本集團將與清潔承包商合作以收集未來年度的完整廢棄物量數據，以制定適當措施並致力降低無害廢棄物的產生。

During the reporting period, the Group's non-hazardous waste amounted to 18.00 tonnes, all of which related to the Beijing headquarters, where waste is collected daily by a separate waste collection contractor and the quantity has been estimated. Waste data for the Group's operations in Guangxi, which reported 4.22 tonnes in the comparative period, was not available for the reporting period, and the decrease against the comparative period mainly reflects this difference in coverage. Furthermore, the Group has set a comprehensive reduction target by 10% of intensity per the floor area of the Group's facilities (in m^2) on non-hazardous waste over the five-year period. The following summarizes the non-hazardous wastes produced by the Group during the reporting period:

於報告期內，本集團的無害廢棄物為18.00噸，全部均與北京總部有關，該處的廢棄物由獨立的廢棄物收集承包商每日收集，而有關數量乃經估算。於報告期內，本集團於廣西營運的廢棄物數據未能提供，該數據於比較期間為4.22噸，而相對比較期間的減少主要反映涵蓋範圍的差異。此外，本集團已制定全面減排目標，五年內按本集團設施樓面面積每平方米計算的無害廢棄物強度降低10%。本集團於報告期內所產生的無害廢棄物概述如下：

Wastes 廢棄物	Unit 單位	HK 香港	PRC 中國	**2025/26 12 months Total 二零二五／二六年 12個月 總計**	**2025/26 monthly 二零二五／二六年 每月**	2024/25 12 months Total 二零二四／二五年 12個月 總計	2024/25 monthly 二零二四／二五年 每月
Non-hazardous waste generated 產生的無害廢棄物	tonnes 噸	N/A 不適用	18.00	**18.00**	**1.50**	22.23	1.85
Non-hazardous waste generated intensity 產生的無害廢棄物強度	$tonnes/m^2$ 噸／平方米				**HK: N/A; PRC: 0.0001 香港：不適用； 中國：0.0001**		HK: N/A; PRC: 0.0002 香港：不適用； 中國：0.0002

A2. USE OF RESOURCES

The Group considers environmental protection as an essential component of a sustainable and responsible business. The Group has an in-depth understanding of the importance of safeguarding sustainable development of the environment and thus to attach importance to efficient utilization of resources by introducing various measures in daily business operations. It understands that staff participation is the key to achieve such goals. The Group strives to build up a working environment that emphasizes the "Green office" and "Low Carbon" policy such as a set of guidelines to improve the efficient use of energy, water and other resources. As we are engaged in provision of online training and education services but not industrial manufacturing, no packaging materials and related resources were consumed during the reporting period.

A2. 資源使用

本集團認為環保為可持續及負責任業務的重要組成部分。本集團對保障環境可持續發展的重要性有深入理解，因此於日常業務運營過程中引入若干措施，重視資源的有效利用。其認為，員工參與對實現該等目標至關重要。本集團致力制定強調「綠色辦公」及「低碳」政策的工作環境，如提高能源、水及其他資源有效利用的一套指引。由於我們從事提供網絡培訓及教育服務而非工業製造，於報告期內並無消耗包裝材料及相關資源。

Energy

The Group considers environmental protection as an essential component of a sustainable and responsible business. With aims of resource saving and implementation of energy saving measures, the Group actively promotes the concept of energy saving and emission reduction into the entire process of its business development and operation. In the meantime, the Group puts effort to promote energy saving awareness among its staff by posting related reminders or messages through emails, recommending them to switch off all the lights, computers and printers by the end of the work day. The Group encourages all of its employees to set their computers to sleep-mode automatically when left idle for a certain period of time. Printers and copiers are also set to enter sleep mode automatically when idle. Receptionists are responsible for turning off lights and all the electronic appliances after meetings. Notices are posted in the office to remind staff to turn off light before leaving office. Air-conditioners are set within a reasonable range of around 25 degrees Celsius. During lunch time, air-conditioners in the office area are switched off. Under these measures, less electricity will be consumed.

能源

本集團認為環保為可持續及負責任業務的重要組成部分。以節約資源及實施節能措施為目標，本集團於其整個業務發展及運營過程中積極推廣節能減排理念。與此同時，本集團通過電郵發佈相關提醒或消息，致力於員工中推廣節能意識，建議彼等於工作日結束時關閉所有電燈、電腦及打印機。本集團鼓勵其所有僱員於彼等離開閒置一段時間將電腦設定為自動休眠模式。打印機及複印機亦設定為於閒置時自動進入休眠模式。接待員負責於會議後關閉電燈及所有電器。於辦公室張貼通知以提醒員工在離開辦公室前關閉電燈。空調設置在25攝氏度左右的合理範圍內。午餐期間，關閉辦公區域的空調。於該等措施下，將減少電能消耗。

In order to keep pace with the market trends, the Group regularly upgrades its existing facilities such as replacing outdated computers, phones and other electrical appliances to meet the needs of our customers and enhance operational efficiency. The Group adheres to environmental protection and waste reduction principles for its upgrading processes, and reuses existing facilities and materials wherever possible, so as to reduce waste. Meanwhile, it also actively uses eco-friendly equipment for any replacement.

為了跟上市場趨勢，本集團定期升級現有設施，例如更換過時的電腦、手機及其他電器，以滿足我們客戶的需求並提高運營效率。在升級過程中本集團堅持環境保護和減少廢棄物原則，盡可能地重複使用現有的設備和材料，以減少浪費。與此同時，還積極更換使用環保設備。

The Group's energy consumption is classified into three fuel types – liquefied petroleum gas (LPG), electricity and petrol. During the reporting period, purchased electricity was our major energy consumption source for daily office operation. Regarding electricity consumption for the PRC and Hong Kong offices, most of the electricity supplies are solely controlled and centrally managed by their respective property management companies. Hence, it is not feasible for the Group to provide all relevant electricity consumption data as there is no separate submeter for each individual office unit to record electricity usage. In order to improve efficiency of energy consumption, the Group strictly complies with the Energy Conservation Law of the People's Republic of China and the relevant documents and regulations in the countries and regions where we operate.

本集團能源消耗分類為三種燃料類型－液化石油氣、電力及汽油。於報告期內，購買電力為我們日常辦公運營的主要能源消耗來源。關於中國及香港辦公室的電力消耗，多數電力供應由彼等各自物業管理公司單獨控制及集中管理。因此，由於各獨立辦公室單位並無單獨分錶記錄用電量，本集團無法提供所有相關耗電數據。為提高能源消耗的效率，本集團嚴格遵守《中華人民共和國節約能源法》及我們運營所在國家及地區的相關文件及法規。

The Group is also exploring energy saving and green management measures for our facilities. The Group has set a comprehensive reduction target by 5% of intensity per m^2 on energy consumption over the five-year period. During the reporting period, the energy consumption intensity per m^2 decreased by approximately 7% against the comparative period. The increase of monthly energy consumption was due to the increased purchased electricity and increased petrol consumption in vehicle use, partly offset by lower liquefied petroleum gas consumption by a restaurant/canteen of a PRC subsidiary.

本集團亦為我們設施探索節能及環保管理措施。本集團已制定全面減排目標，五年內每平方米的能源消耗強度降低5%。於報告期內，每平方米能源消耗密度較比較期間下降約7%。每月的能源消耗增加乃由於購買電力及車輛使用汽油消耗增加，惟部分由一間中國附屬公司之餐廳／食堂液化石油氣消耗減少所抵銷。

The decrease in electricity consumption in Hong Kong, from 28,374.7 kWh to 18,712 kWh, was mainly attributable to the reduction in the number of employees based in Hong Kong and to lower office electricity usage during the reporting period.

香港耗電量減少，由28,374.7千瓦時降至18,712千瓦時，主要歸因於報告期內香港僱員人數減少以及辦公室用電量下降。

During the reporting period, the energy consumptions is as follows:

於報告期內，能源消耗如下：

Energy Consumption	Unit	HK	PRC	**2025/26 12 months Total 二零二五／二六年 12個月 總計**	**2025/26 monthly 二零二五／二六年 每月**	2024/25 12 months Total 二零二四／二五年 12個月 總計	2024/25 monthly 二零二四／二五年 每月
能源消耗	單位	香港	中國				
Purchased electricity 購買電力	MWh 兆瓦時	18.71	1,125.31	**1,144.02**	**95.34**	1,058.18	88.18
Petrol 汽油	MWh 兆瓦時	37.49	249.89	**287.38**	**23.95**	222.05	18.50
Liquefied Petroleum Gas (LPG) 液化石油氣	MWh 兆瓦時	–	22.97	**22.97**	**1.91**	54.04	4.50
Total energy consumption 能源消耗總量	MWh 兆瓦時	56.20	1,398.17	**1,454.37**	**121.20**	1,334.27	111.18
Energy consumption intensity 能源消耗強度	MWh/m^2 兆瓦時／平方米				**HK:0.01** **PRC:0.01** **香港：0.01** **中國：0.01**		HK:0.01 PRC:0.01 香港：0.01 中國：0.01

Note: purchased electricity of 1,144.02 MWh includes 182.83 MWh, being 16% of the total, estimated for eleven entities which reported an occupied floor area but were unable to provide a meter reading. The estimate has been derived at 75.2 kWh per square metre, being the weighted average consumption per square metre of the nine entities which reported both figures. The Group will replace the estimate with metered data as it becomes available. Fuel consumption of certain vehicles was estimated by the operating entities with reference to mileage travelled.

附註：購買電力1,144.02兆瓦時包括就11間已匯報佔用樓面面積但未能提供電錶讀數的實體所估算的182.83兆瓦時（佔總數16%）。該估算按每平方米75.2千瓦時計算得出，即九個同時匯報該兩項數據的實體之每平方米加權平均消耗量。本集團將於取得計量數據後以其取代估算數據。若干車輛的燃料消耗由營運實體參考行駛里數估算。

Water

Water is another important natural resource. Regarding water consumption for the Hong Kong offices, the water supplies are solely controlled and centrally managed by their respective property management companies. Hence, it is not feasible for the Group to provide all relevant water consumption data as there is no sub-meter for individual office unit to record water usage. However, the Group actively seeks ways to mitigate water consumption by raising employees' awareness of water saving through green office policy such as reminding employees to turn faucet off tightly, conducting regular inspection and maintenance of water facilities, and posting notices in pantries, washrooms and other communication channels.

The Group has set a target to reduce water consumption per employee by 10% over the five-year period. The decrease in monthly water consumption in 2025/26 was mainly attributable to lower water consumption at the Group's operations in Guangxi, where headcount also decreased during the reporting period. The water consumption of the Group is summarized as follows:

水

水為另一種重要的自然資源。就香港辦公室的耗水量而言，供水由彼等各自的物業管理公司單獨控制及集中管理。因此，由於獨立辦公室單位並無分表記錄用水量，因此本集團提供所有相關耗水量數據並不可行。然而，本集團積極尋求減少耗水量的方法，通過綠色辦公政策提高僱員節水意識，例如提醒僱員關緊水龍頭，開展定期檢查及維修水設施，在茶水間、洗手間張貼通知及其他溝通渠道。

本集團已制定目標，五年內每名僱員的耗水量降低10%。二零二五／二六年每月耗水量減少乃主要由於本集團於廣西營運的耗水量下降，而該地區於報告期內員工人數亦有所減少。本集團的耗水量概述如下：

Water Consumption 耗水量	Unit 單位	HK 香港	PRC 中國	**2025/26 12 months Total 二零二五／二六年 12個月 總計**	**2025/26 monthly 二零二五／二六年 每月**	2024/25 12 months Total 二零二四／二五年 12個月 總計	2024/25 monthly 二零二四／二五年 每月
Water consumption 耗水量	m^3 立方米	N/A 不適用	6,286	**6,286**	**524**	10,518	877
Water consumption intensity 耗水強度	m^3/employee 立方米／僱員				**HK: N/A** **PRC: 1.35** **香港：不適用** **中國：1.35**		HK: N/A PRC: 1.76 香港：不適用 中國：1.76

A3. THE ENVIRONMENT AND NATURAL RESOURCES

The Group's daily operations have no significant impact on the environment, taking account of its business nature. The Group also ensures to strictly abide by and implement the relevant environmental and natural resources policies and regulations where it operates. Besides, no concluded cases regarding significant impacts of activities on the environmental and natural resources were brought against the Group or its employees during the reporting period. The Group reviews its environmental policy from time to time and will consider implementing further eco-friendly measures and practices in the Group's business operations in order to enhance environmental sustainability and lower the impact of operation on the environment.

A3. 環境及天然資源

考慮到其業務性質，本集團的日常運營對環境並無重大影響。本集團亦確保嚴格遵守及實施其運營所在地的相關環境及天然資源政策及法規。此外，於報告期內，並無對本集團或其僱員提起有關就環境及天然資源重大影響活動的已審結案件。本集團不時檢討其環境政策，並將於本集團業務運營中考慮實施進一步環保措施及舉措，以提高環境可持續性及降低運營對環境的影響。

B. SOCIAL ASPECTS

The Group recognizes that maintenance of strong, healthy and friendly business relations with employees, supply chains, and which a business a connected or expects to have a connection, whether internal or external, is the foundation for the Group success and development. The Group highly considers employees as important assets and is committed to earning respect from employees, maintaining work-life balance, and making them to grow together with us. With supporting business sustainable development, the Group works closely with suppliers to manage social risks.

Also, with a goal of understand the needs and interests of communities where the Group operates, the Group takes its own initiatives to actively contribute to the society in various ways.

B1. EMPLOYMENT

The Group believes our employees are the most valuable asset. Therefore, we are committed to earning respect from employees, maintaining work-life balance, and making them to grow together with us. We actively assist the employees in building a value of integrity, enterprising, cooperation and innovation, in compliance with the national laws and the system of the Group, and to refuse violation of business ethics.

B.社會層面

本集團認識到維持與僱員強勁、健康及友好的業務關係，業務鏈接或預期具有鏈接（內部或外部）的供應鏈是本集團成功及發展的基石。本集團高度重視僱員為重要資產，並致力於贏得僱員尊重，維持工作生活的平衡，並令彼等與我們共同成長。通過支持業務可持續發展，本集團與供應商密切合作以管理社會風險。

同時，為了解本集團運營所在社區的需求及權益，本集團採取自身舉措以各種方式積極為社會作貢獻。

B1. 僱傭

本集團相信，僱員為最寶貴資產。因此，我們致力於贏得僱員尊重，維持工作生活的平衡，並令彼等與我們共同成長。我們積極協助僱員建立誠信、進取、合作及創新的價值觀，遵守國家法律及本集團制度，拒絕違反商業道德。

Throughout the period, the Group fully complied with all of the relevant laws and regulations in the countries and regions, such as the Employment Ordinance (Cap. 57), the Minimum Wage Ordinance (Cap. 608), the Labour Law of the People's Republic of China, and other relevant regulations where we operated. We pursue fair and equitable principle, promote equal opportunity in recruiting and promotion for employees and prohibit any kind of forced labour. The Group solely considers the knowledge, character, ability and experience of candidates to meet the appropriate conditions of service, regardless of his/her gender, race and family status, etc.

整個期間，本集團悉數遵守國家及地區的相關法律及法規，例如《僱傭條例》(第57章)、《最低工資條例》(第608章)、《中華人民共和國勞動法》及我們經營所在的其他相關法規。我們追求公平及公正的原則，促進招募及晉升僱員的平等機會，禁止任何形式的強迫勞動。本集團僅考慮符合服務適當條件的候選人學識、品德、能力及經驗，而不論其性別、種族及家庭狀況等。

The Group is strictly in compliance with the Provisions on the Prohibition of Using Child Labour issued by the State Council of the People's Republic of China. The Group strictly conducts checking of identity card of candidates to prevent hiring child labour. All new employees must undergo interview, questionnaire, business test and other procedures to ensure the fairness of recruitment. Prior to the official joining of the employees into the Group, employees must sign the labour contracts, which set out clearly the information such as job descriptions, remunerations, etc., to prevent any form of forced labour. During the reporting period, no concluded case (2024/25: Nil) regarding social issues was brought against the Group.

本集團嚴格遵守中華人民共和國國務院發佈的《禁止使用童工規定》。本集團嚴格進行候選人身份證核查以防止僱用童工。所有新僱員必須接受面試、問卷調查、業務測試及其他程序以確保招募公平性。於僱員正式入職本集團前，僱員須簽署勞動合同，其中明確載列如工作描述、薪酬等信息以防止任何形式的強迫勞動。於報告期間，並無對本集團提起有關社會問題的已審結案件(二零二四／二五年：零)。

The Group pays special attention to its employees' right; hence, it treats its employees fairly based on a series of standardised internal policies and procedures in a proactive manner. The Group updates and improves these policies and procedures regularly by taking into consideration the health and well-being of its employees. All employees are kept abreast of any updated policies and practices through emails, and details are also available from the Human Resources Department.

本集團特別關注其僱員權利；因此，其以積極方式基於一系列標準化內部政策及程序公平對待僱員。本集團通過考慮其僱員的健康及福祉，定期更新及完善該等政策及程序。所有僱員均通過電郵了解任何經更新的政策及常規，詳情亦可自人力資源部獲得。

The employees of the Group stick to the principle of "Morality Come First", and to be fair, honest and trustworthy, and has positive impact on the environment with the power of integrity. Being dutiful, efficient, taking up responsibility, actively taking up new tasks and challenges, at the same time, employees should keep curious, in pursue of excellence through continuous learning.

本集團的員工堅守「以德為先」的做人原則，堅持公正、誠實、守信的處事態度，用正直的力量對周圍產生積極的影響。在盡職盡責、高效執行、勇於承擔責任、主動迎接新的任務和挑戰的同時，員工應當保持好奇心，通過不斷學習，追求卓越。

In addition, employees also need to be opened for win-win situation, enjoy the success of the industry with partners and the industry, not only cooperate with the other teams, achieve goals together, but also share professional knowledge and working experience, grow together with colleagues.

另外，員工亦需具有開放共贏心態，與合作夥伴及業界共享行業成果，不但與其他團隊相互配合，共同達成目標，並樂於分享專業知識與工作經驗，與同事共同成長。

Our employees believe everyone can be innovative and everything can be innovated. Our employees are brave to break through, to try, to fail and to learn. We not only have comprehensive mechanism to manage the salary of employees and recruitment procedure, but also provide different benefits and diversified training to employees and care about the safety and health of employees.

我們的員工相信人人皆可創新，事事皆可創新，敢於突破，勇於嘗試，不懼失敗，善於總結。我們不但擁有完善的機制管理員工的薪酬及招聘流程，亦為員工提供不同的福利及多元化的培訓，並關注員工的安全與健康。

The Group adjusts employees' remuneration on a yearly basis in order to provide them with salary of market competitiveness. The Group also sets up salary scale to ensure employees will be treated equally according to the business system and the ranking.

本集團每年調整員工薪酬，務求為員工提供具市場競爭力的薪酬，並根據業務體系和職級訂立工資區間，以確保員工得到平等對待。

Other than providing statutory welfare protection such as the social security program "five insurance and housing provident fund" (covering pension insurance, medical insurance, unemployment insurance, maternity insurance, employment injury insurance and housing provident fund) to all the employees, the Group also purchases accidental injury insurance and supplemental medical insurance. We also offer subsidies for lunch, transport and telecommunication as a support to the employees at work.

除為全體員工提供法定福利保障，例如社會保障計劃「五險一金」(涵蓋養老保險、醫療保險、失業保險、生育保險、工傷保險及住房公積金)等，本集團亦為員工購買了意外傷害險和補充醫療保險，並提供午餐、交通及通訊費補助，作為對員工工作的支持。

To let the employees to reach a work-life balance, the Group does not encourage overtime work. In case of any needs in extending the work hours, the overtime work has to be negotiated for consensus and also compensated with overtime payment or compensation leaves. In addition to the statutory holidays, the employees are also entitled to annual leave, marriage leave, prenatal leave, maternity leave, paternity leave, breast-feeding leave, extra maternity leave, compassionate leave etc.

為了讓員工達致工作與生活平衡，本集團不鼓勵加班工作。如果需要延長工作時數，加班工作須協商一致，並且以加班費或補假作補償。員工除享有法定假期外，亦享有年假、婚假、產檢假、產假、陪產假、哺乳假、保胎假、喪假等。

To establish a corporate culture which cares for the employees, during the period, the Group provided various employee benefits such as celebration on the 8th March Women's Day with female employees, providing annual health check for free, giving out festive cash or gifts during Chinese festivals, providing cash or gifts for birthdays, marriage and birth, and providing free oral consultation. The Group attempts to meet its employees' needs in all aspects so as to cultivate loyalty and dedication.

為建立關愛員工的企業文化，期間內，本集團提供若干僱員福利如為女性員工慶祝三八婦女節活動，提供年度免費健康體檢，於中國節日派發節日禮金或禮品，提供生日、結婚及生育禮金或禮品，提供口腔義診。本集團試圖在所有方面滿足其僱員需求，以培養忠誠及奉獻精神。

At the end of the reporting period, the Group has 406 employees (2024/25: 520 employees) located in Hong Kong and the PRC. Below is the employee breakdown by gender, age group, employment category and geographical region:

於報告期末，本集團於香港及中國擁有406名僱員（二零二四／二五年：520名僱員）。下文為按性別、年齡組別、僱傭類型及地區劃分的僱員明細：

The number of employees at the beginning of the reporting period, as reported by the operating entities, was 543. This compares with 520 employees reported at the end of the comparative period; the difference arises because the entities covered by the headcount statistics differ between the two periods. The employee turnover rates below are calculated on the opening and closing headcounts reported by the operating entities.

營運實體所呈報的報告期初僱員人數為543名。相比之下，比較期末所呈報的僱員人數為520名。有關差異乃由於兩個期間的員工人數統計所涵蓋的實體不同所致。以下僱員流動比率乃按營運實體所呈報的期初及期末員工人數計算。

Employee breakdown	僱員明細	**2025/26 二零二五年／二六年**	2024/25 二零二四年／二五年
By gender	**按性別**		
• Male	• 男性	**43%**	43%
• Female	• 女性	**57%**	57%
By age group	**按年齡組別**		
• Age 30 or below	• 30歲或以下	**28%**	33%
• Age 31-40	• 31歲至40歲	**46%**	48%
• Age 41-50	• 41歲至50歲	**18%**	14%
• Age 51 or above	• 51歲或以上	**8%**	5%
By employment category	**按僱傭類型**		
• Senior management	• 高級管理層	**5%**	4%
• Middle management	• 中級管理層	**23%**	16%
• General staff	• 一般員工	**72%**	80%
By employment mode	**按僱傭模式**		
• Full time	• 全職	**100%**	100%
• Contract/short term	• 合約／短期工	**–**	–
By geographical region	**按地區**		
• Hong Kong	• 香港	**5%**	4%
• The PRC	• 中國	**95%**	96%

The employee turnover rate during the reporting period by gender, age group and geographical region are as follows:

報告期內按性別、年齡組別及地區劃分的僱員流動比率如下：

Employee turnover rate	僱員流動比率	2025/26 二零二五年／二六年	2024/25 二零二四年／二五年
By gender	**按性別**		
• Male	• 男性	**70.6%**	60.8%
• Female	• 女性	**65.3%**	59.8%
By age group	**按年齡組別**		
• Age 30 or below	• 30歲或以下	**97.5%**	70.7%
• Age 31-40	• 31歲至40歲	**64.3%**	49.1%
• Age 41-50	• 41歲至50歲	**44.1%**	64.3%
• Age 51 or above	• 51歲或以上	**15.2%**	75.0%
By employment mode	**按僱傭模式**		
• Full time	• 全職	**67.6%**	60.2%
By geographical region	**按地區**		
• Hong Kong	• 香港	**24.4%**	13.3%
• The PRC	• 中國	**69.6%**	62.5%
Overall	**總體**	**67.7%**	60.2%

B2. HEALTH AND SAFETY

The Group takes into consideration every precaution to establish a healthy and safe working environment for its employees. The Group strictly complies with the rules and guidelines stipulated in the Occupational Safety and Health Ordinance by the Labour Department in Hong Kong and any other applicable laws and regulations such as the Law of the People's Republic of China on the Prevention and Treatment of Occupational Diseases. Besides, we maintain a healthy and safe workplace for our employees. Reviews will be conducted with immediate follow-up actions and improvements whenever necessary. Safety guidelines are in place for our offices as well. During the reporting period, no concluded case (2024/25: Nil, 2023/24: Nil) regarding health and safety was brought against the Group or its employees, and there was no lost day (2024/25: Nil, 2023/24: Nil) due to injury.

B2. 健康及安全

本集團兼顧各項預防措施為員工構建健康和安全的工作環境。本集團嚴格遵守香港勞工處於《職業安全及健康條例》內制定的規則和指導方針以及任何其他適用法律及條例，如《中華人民共和國職業病防治法》。此外，我們為員工維護健康安全的工作場所。本集團將在必要時進行審查並及時地採取跟進行動及作出改進。我們的辦公室亦已制定安全指導方針。於報告期間，概無針對本集團或其僱員提起的有關健康及安全的已審結案件（二零二四／二五年：零，二零二三／二四年：零），且概無因工傷損失工作日（二零二四／二五年：零，二零二三／二四年：零）。

Safety and health of employees are assets of the Group. For the vast majority time, our employees working the office, for instance, reading documents, writing and typing. Therefore, providing a healthy and comfortable working environment for them is extremely important.

員工的安全與健康是本集團的財富。我們的員工大部分時間都在辦公室工作，例如閱讀文件、書寫和打字。因此，為員工提供健康和舒適的工作環境十分重要。

Apart from focusing on the cleaning of our office, we also put emphasis on the design, maintenance and repair of workplace. In terms of the hygiene condition of the office, employees need to keep clean and tidy in workplace.

我們除了關注辦公室的衛生，亦重視工作場所的設計、保養及維修。在辦公室的衛生環境上，員工需要保持工作環境整潔乾淨。

Smoking, spitting everywhere and littering are prohibited in office. With regard to the design of office, we do not encourage employees to store stuff under their tables. Enough space should be kept above their legs and at their feet, allowing their feet to move intermittently and ensuring users' proper sitting posture. We also understand that being kept in same position is exhausting for employees, so we encourage employees to change their working mode regularly or have mild exercise, releasing stress to improve productivity. In addition to maintaining the furniture in office on a regular basis, for problems in relation to the office furniture brought up by employees, we also fix them in a timely manner.

辦公室禁止吸煙，嚴禁隨地吐痰，亂丟廢棄物。至於辦公室設計方面，我們不鼓勵員工在辦公桌下存放物品。應確保大腿上方和腳前有足夠空間，以容許雙腳間歇活動，保證使用者坐姿正確。我們亦明白長時間保持一個姿勢會令員工感到疲倦，所以我們鼓勵員工定期改變工作模式或進行輕量運動，鬆弛身心改善生產力。除了對辦公室的傢具作定期的保養，我們亦會及時處理員工對辦公室傢具指出的問題。

Apart from providing the employees with safe and comfortable working environment, we also comply with the regulations such as the Fire Protection Regulation of the People's Republic of China, formulate responsibility system on fire safety of the Group to prevent fire and mitigate fire hazards, protect the lives and property of employees and build a harmonious society. We implement the guideline of "Prevention First, Combination of Fire Prevention", develop annual firefighting plan, organize the implementation of daily fire safety management and prevent fire hazards. Throughout the period, there was no death due to employment injuries. The Group is committed to prevent the incidents of employment injuries of employees in compliance with the relevant laws and regulations. The Group also provides safe working environment and ensures the employees are free from occupational harms.

我們除了為員工提供安全及舒適的工作環境，亦遵照《中華人民共和國消防法》等規定，制定本集團消防安全責任制度以預防火災和減少火災危害，保護員工生命財產安全，構建和諧社會。我們貫徹落實「預防為主，防消結合」的方針，擬訂年度消防工作計劃，組織實施日常消防安全管理工作，預防火災危害。整個期間，並無因工傷身故事件。本集團致力根據相關法律及法規防止僱員工傷事故。本集團亦提供安全的工作環境，確保僱員免受職業傷害。

The Group not only values the healthy and safe working environment, but also puts attention to the mental health of its employees. Through team activities, we expect to strike an effective balance between employees' work and life and enhance the ability to work in teams. For the purpose of encouraging employees, livening things up and strengthening departmental cohesiveness, the Group finances internal collective activities for every department. In addition to strengthening departmental internal cohesiveness, we also wish to promote employees' cooperation and communication across departments as well as to create a united and harmonious working atmosphere.

本集團不僅重視健康及安全的工作環境，亦重視其僱員身心健康。期望通過團隊活動，有效地平衡員工的工作與生活，並提高團隊協作能力。為了激勵員工，活躍氣氛，增加部門凝聚力，本集團為每個部門提供活動經費用於舉行部門內部集體性的活動。除了增加部門內部凝聚力，我們亦期望促進各部門員工間的合作與溝通，營造團結和諧的工作氛圍。

As a result, we set up team building expenditure, enabling employees of the Group to organize tea party, book club, fellowship, colloquium, chess and card entertainment, cultural and sporting activities, competition and contest, scenic spot visit, etc.

故此我們設立團隊建設經費，讓本集團的員工可組織如茶話會、讀書會、聯誼會、座談會、棋牌娛樂、文體活動、比賽競賽、景區參觀等活動。

Through a variety of employees' activities such as monthly birthday parties, handmade sachet event of Dragon Boat Festival, and Spring Festival Festive Gala, the members of the Group can believe themselves, enhance their health and physique, have a feeling for the warmth of the organization. Besides, this can facilitate exchange among the colleagues and nurture the team spirit along their tense work. This allows the employees to devote themselves to the work with fresher faces and better spirit in achieving individual values.

通過豐富的員工活動，如每月員工生日會、端午節手工制香囊活動及新春聯歡晚會，使本集團成員相信自己、強健體魄、感受組織溫暖。此外，此舉亦於緊張的工作中促進同事間交流，培養團隊精神，令員工以更新的面貌與飽滿的精神投入工作，實現個人價值。

B3. DEVELOPMENT AND TRAINING

The Group sticks to be fair, just and open. According to the performance and contribution of employees, and the employees who possesses integrity, work ability and great contribution will be promoted. The Group also introduces competition mechanism and implements the principle of "the Survival of the Fittest". It forms a positive mechanism for employees. In addition, the Group conducts regular examination to employee for motivation purpose. Additional bonuses will be distributed according to the results of the examination. The Group also holds outstanding staff election annually and the candidates of each department will be recommended by the way of secret ballot. The elected outstanding staff will be finalized by the management and rewarded prize in-kind, training, travel or cash.

B3. 發展及培訓

本集團堅持以公平、公正、公開的原則，根據員工的工作表現及貢獻，晉升德才兼備、有實績的員工。本集團亦引入競爭機制，實行「優勝劣汰」的原則，形成員工良性循環機制。另外，為了激勵員工的積極性，本集團定期對員工進行考核，並根據考核結果，派發額外的獎金。本集團每年亦會舉辦優秀員工評選，各部門候選人以員工無記名投票方式推薦，由管理層作最後評選並給予優秀員工實物獎品、培訓、旅遊或現金獎勵。

The Group values talent training, actively supports employees' development. Through continuous learning of new idea, new knowledge and new method, it can improve the quality and skill of the employees gradually in order to promote the sustainable development of the Group's business and to be successful. We value the feelings of new employees. Apart from arranging training to make new employees understand the basic situation and the development of the Group, familiarize with the organizational structure and corporate culture and learn the system and conduct code of the Group, department heads will be assigned to follow the working situation of the new employees in probation period, completion of the objectives and so on, by way of encouraging to point out where needs to be improved and set stages of objectives as well as expectations. The department head is also the mentor of new employees who helps the new employees to familiarize with the internal and surroundings of the Group, knowing about the duties and personnel of each department, to solve problems and difficulties encountered and helps new employees to adapt to the team at lunch times.

本集團重視人才培訓，積極支持員工發展，員工透過不斷學習了解新觀念、新知識、新方法，逐步提高員工的素質與工作技能，以推動本集團業務持續發展並取得成功。我們重視新員工的感受，除了安排培訓使新員工了解本集團的基本情況與發展歷程、熟悉本集團的組織結構、理解本集團的企業文化、學習本集團的規章制度與行為規範以外，亦安排部門負責人在試用期內跟進新員工工作狀況、目標的完成情況等，以鼓勵的形式指出工作中需要改進的地方並為其設定階段工作目標及對其寄予的期望。部門負責人亦是新員工的導師，幫助新員工熟悉本集團內部及周邊環境，了解各部門職責及人員，協助解決所遇問題和困難，並在午飯時幫助新員工融入團隊。

We value the sustainable development of employees and encourage the employees to participate in study and training with objectives of broadening the horizon and develop more knowledge categories of the employees.

我們重視員工的持續發展，鼓勵員工參與針對性的學習培訓以開拓視野，擴大員工的知識面。

The Group provides diversified on-the-job trainings to employees, particularly wealth management and financial market directions and decision-making, with the aim to ensure that employees have the technical and professional skills needed to perform tasks smoothly and efficiently

本集團為僱員提供多元化在職培訓，特別是財富管理及金融市場方向及決策，旨在確保僱員具有順利高效完成任務所需的技術及專業技能。

Trainings at all levels are available to meet the needs of respective positions as below.

1. **Orientation trainings** – New employees will receive orientation trainings related to corporate culture.

2. **Job skills trainings** – All new and internally transferred employees will receive trainings related to department functions, job responsibilities and job skills within the first week of work to ensure they have a complete understanding of the job.

3. **External trainings** – Professional trainings for certain job positions based on the operation needs of the Group such as WMC Orientation Workshop provided by Wealth Management Cube Limited, Advanced Technical Analysis Module 3 provided by Vocational Training Council, and Law Relating to Asset Protection – Trusts provided by Vocational Training Council.

各級培訓可滿足如下相關崗位需求。

1. **入職培訓**－新入職僱員會接受與企業文化有關的入職培訓。

2. **工作技能培訓**－所有新僱員及內部調動僱員將在入職第一週接受有關部門職能、工作職責及工作技能的培訓，以確保彼等完全了解工作。

3. **外部培訓**－根據本集團運營需求為若干工作崗位進行專業培訓，如富方投資平台有限公司提供的WMC入職課程、職業訓練局提供的高級技術分析模式3及職業訓練局提供的資產保護法－信託相關法律。

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

按性別及僱員類別劃分的經培訓僱員百分比明細詳情如下：

Percentage of employee trained (%)	經培訓僱員百分比(%)	**2025/26 二零二五／二六年**	2024/25 二零二四／二五年
By gender	**按性別**		
• Male	• 男性	**81.0%**	49.5%
• Female	• 女性	**67.7%**	52.0%
By employment category	**按僱傭類型**		
• Senior management	• 高級管理層	**55.0%**	53.1%
• Middle management	• 中級管理層	**32.3%**	61.6%
• General staff	• 一般員工	**87.7%**	48.3%
Overall	**整體**	**73.4%**	50.9%

During of the reporting period, the composition of employees received training by gender and employment category was as follows:

於報告期內，按性別及僱傭類型劃分的受訓僱員組成如下：

Composition of Employees Received Training	受訓僱員組成	2025/26 二零二五／二六年	2024/25 二零二四／二五年
By gender	**按性別**		
• Male	• 男性	**47.6%**	42.7%
• Female	• 女性	**52.4%**	57.3%
By employment category	**按僱傭類型**		
• Senior management	• 高級管理層	**3.7%**	5.3%
• Middle management	• 中級管理層	**10.1%**	21.5%
• General staff	• 一般員工	**86.2%**	73.2%

In addition, the average training hours completed per employee by gender and employee category during the reporting period is as follows:

此外，於報告期內，按性別及僱員類別劃分的每名僱員完成的平均培訓時數如下：

Average training hours (hours/employee)	平均培訓時數（小時／僱員）	2025/26 二零二五／二六年	2024/25 二零二四／二五年
By gender	**按性別**		
• Male	• 男性	**2.6**	0.6
• Female	• 女性	**2.4**	0.9
By employment category	**按僱傭類型**		
• Senior management	• 高級管理層	**8.4**	2.3
• Middle management	• 中級管理層	**3.0**	2.3
• General staff	• 一般員工	**1.9**	0.4
Overall	**整體**	**2.5**	0.8

B4. LABOUR STANDARDS

The Group respects the human rights of employees, and is strongly against the employment of child labour and forced labour. The Group is strictly in compliance with the relevant laws and regulations, such as the Labour Law of the People's Republic of China. We pursue fair and equitable principle, promote equal opportunity in recruiting and promotion for employees and prohibit any kind of forced labour. The Group solely considers the knowledge, character, ability and experience of candidates to meet the appropriate conditions of service, regardless of his/her gender, race and family status, etc. The Group strictly complies with the Provisions on the Prohibition of Using Child Labour issued by the State Council of the People's Republic of China. The Group strictly conducts checking of identity card of candidates to prevent hiring child labour. All new employees must undergo interview, questionnaire, business test and other procedures to ensure the fairness of recruitment. Prior to the official joining of the employees into the Group, employees must sign the labour contracts, which set out clearly the information such as job descriptions, remunerations, etc., to prevent any form of forced labour.

B4. 勞工準則

本集團尊重僱員的人權，並強烈反對僱用童工及強迫勞動。本集團嚴格遵守《中華人民共和國勞動法》等相關法律法規，奉行公平公正的原則，在招聘和晉升中為員工提倡平等機會，禁止一切形式的強迫勞動。本集團一直以候選人的學識、品德、能力、經驗適合於職務作為聘用原則，並不會因性別、種族、家庭狀況而區別對待。本集團嚴格遵守中華人民共和國國務院發佈的《禁止使用童工規定》，通過嚴格查驗候選人身份證，防止招聘童工。所有新員工須經過面試、問卷、業務測試等其他程序，以確保招聘的公平性。在員工正式加入本集團之前，僱員必須簽訂勞動合同，其中明確載有工作描述、薪酬等資訊，以防止任何形式的強迫勞動。

B5. SUPPLY CHAIN MANAGEMENT

As part of its commitment to environmental and corporate responsibility, the Group attaches great importance to supplier management and monitors by formulating internal procedures and guidelines for managing environmental and social risks of the supply chain. It undertakes regular reviews on its supply chain to ensure that its partners do not have significant impact on the environment and society. During the reporting period, the Group had 16 major suppliers (2024/25: 10 major suppliers) which were located in the PRC. The number of major suppliers is compiled by the Beijing headquarters, which manages the Group's major procurement centrally.

The Group puts emphasis on procurement and adheres to the principle of "Act with Justice, Safeguard the Group's Interest" while purchasing. We understand that the business activities will bring about impacts on economy, environment and society. Some suppliers may provide false certifications to us, which affect our selections. Therefore, we develop a clear procurement system and uphold five major principles, namely, principle of inquiry and price comparison, principle of consistency, principle of seeking for low price, principle of suppliers' evaluation and principle of incorruptibility, to purchase, to mitigate the environmental and social risks caused by supply chain.

B5. 供應鏈管理

作為致力環保及企業責任的一部分，本集團通過制定供應鏈環境及社會風險管理的內部程序及指引，高度重視供應商管理及監督。其對供應鏈進行定期檢討，以確保其合作夥伴不會對環境及社會造成重大影響。於報告期間，本集團擁有16名位於中國的主要供應商（二零二四／二五年：10名主要供應商）。主要供應商數目由北京總部編製，而北京總部集中管理本集團的主要採購。

本集團重視採購工作，堅持「秉公辦理、維護集團利益」的原則進行採購。我們明白商業活動，對經濟、環境及社會帶來影響。部分供應商可能向我們提供虛假證明，此會影響我們的選擇。故此，我們制定了清晰的採購制度，秉持五大原則進行採購，即詢價比價原則、一致性原則、低價搜索原則、供應商評審原則和廉潔原則，以減低供應鏈所引起的環境及社會風險。

During the process of selecting suppliers, the Group adheres to principles of openness, equity, fairness and honesty to conduct tendering and bidding. We not only require our suppliers to be legally operated enterprises, but also consider their credibility, financial position, service capacity and service awareness. We also take measures to request the suppliers to ensure that no child labour is hired and no human rights are violated. Signing contract is required when conducting all procurements. Negotiation with suppliers shall be made in the presence of at least two employees, with cash discount and sales discount from suppliers to the Group stipulated in the contract so as to rigorously oversee the implementation of contract and control the disbursement of funds.

在挑選供應商的過程中，本集團秉持公開、公平、公正和誠實信用的原則開展招投標工作。我們不但要求供應商為合法經營的企業，亦考慮供應商的可信度、財務狀況、服務能力及服務意識，並採取措施要求供應商確保不會聘用童工及違反人權。所有採購都需要簽訂合同，在與供應商洽談時，我們要求必須有至少兩名員工在場，並要求在合同上反映供應商給予本集團的現金折扣和銷售折讓的情況，以嚴格監督合同的履行和控制資金的支付。

Apart from paying attention to social risks caused by supply chain, the Group also commits to mitigating the environmental pollution resulted from supply chain. Therefore, for suppliers who share similar conditions, the Group tends to choose supplier based on the principle of proximity to reduce carbon emissions from transport. The Group also has a supplier roster to review and update on a regular basis, eliminating suppliers who are not in compliance with the Group's sustainable development principle.

除了關注供應鏈所引起的社會風險，本集團亦致力減輕供應鏈所導致的環境污染，故此，在供應商各方面條件類似的情況下，本集團傾向依據就近原則選擇供應商，以減少運輸時所產生的碳排放。本集團亦備有供應商名冊並定期對其評審和更新，以淘汰不符合本集團可持續發展原則的供應商。

B6. PRODUCT RESPONSIBILITY

The Group is committed to providing quality and customer-centred online educational services. We continue to cultivate a corporate culture which emphasises the provision of fair and just services for its customers. The Group is in strict compliance with related laws and regulations, including "Product Quality Law of the People's Republic of China". During the reporting period, the Group did not discover any significant risk exposure in relation to the product responsibility.

Operating Practices

To realize the Group's business philosophy "Client Centered", we are committed to providing the clients with high quality services to cater for their needs. For the purpose of protecting our product patents, we have applied for and acquired approximately 70 software copyrights. We also conduct promotion campaigns by strictly abiding by relevant advertising laws and regulations such as the Advertising Law of the People's Republic of China. In addition, we attach importance to the personal privacy of our clients and the cybersecurity.

Other than looking forward to gaining the clients' respect, we expect to grow together with suppliers as well. Through adhering to sustainable business conduct and continuous improvement, clean and righteous social climate can be created.

B6. 產品責任

本集團致力提供優質及客戶為中心的網絡教育服務。我們持續培養企業文化，強調向其客戶提供公平及公正的服務。本集團嚴格遵守相關法律及法規，包括《中華人民共和國產品質量法》。於報告期間，本集團並無發現有關產品責任的任何重大風險敞口。

營運常規

為了貫徹本集團的經營理念「一切以用戶價值為中心」，我們致力於為客戶提供滿足其需要的優質服務。為了保護我們的產品專利，我們申請並取得了約70個軟件著作權。我們亦嚴格遵守《中華人民共和國廣告法》等有關廣告法律法規進行廣告推廣。此外，我們重視客戶的個人私隱及網絡的安全。

我們除了冀望贏得客戶的尊重，亦期望與供應商共同成長。通過堅守可持續業務操守，不斷求進，營造廉潔公義的社會氛圍。

Complaints Handling

The Group's department of commerce is responsible for dealing with the complaints from customers. Prompt response will be made and the problem will be tackled to prevent similar complaints from happening. During the reporting period, no complaints (2024/25: Nil) related to the quality of products were received by the Group. Regular customer satisfaction survey is carried out biannually for the continuous improvement of quality of products and services.

投訴處理

本集團商業部負責處理客戶投訴。即時作出回應並將解決問題以防止發生類似投訴。於報告期間，本集團並無收到有關產品質量的投訴（二零二四／二五年：無）。每半年進行定期客戶滿意度調查，以持續提升產品及服務質量。

Quality Management

In order to enhance the quality of products and services provided by the Group, the Group has set up internal policies – "Product Inspection Procedures", "Products Recall Guidelines" and other related procedures in accordance with the requirement of ISO 9001:2015 – Quality Management System. Quality reviews are performed at different stages of the Group's service delivery to ensure the quality of its products and services. Procedures for control of non-conforming products shall apply to protect customers against safety risks for any products which are inspected to be unqualified. If products are recalled for safety and health reasons unfortunately, product recalling procedures and analysis shall be carried out to reduce similar incidents. During the reporting period, no product sold (2024/25: Nil) was recalled for safety and health reasons.

質量管理

為提升本集團所提供產品及服務的質量，本集團根據ISO9001：2015質量管理體系的要求制定內部政策「產品檢驗程序」、「產品召回指引」及其他相關程序。於本集團服務交付的不同階段進行質量審查，以確保其產品及服務的質量。控制不合規產品的程序將用於保護客戶免遭將檢驗出不合規任何產品的安全風險。倘就安全及健康原因不幸召回產品，將進行產品召回程序及分析以減少類似事件。於報告期間，概無所出售產品因安全及健康原因召回（二零二四／二五年：無）。

Information Protection

The Group respects customer data privacy and is committed to preventing customer data leakage or loss. According to the Group's "Customers Property Control Procedures", collected customer personal data and property are accessible only by authorised personnel and handled with care. The Group complies with relevant customer information protection laws and regulations. During the reporting period, no severe laws violation (2024/25: Nil) in this aspect was found to have posed significant impact on the Group.

信息保護

本集團尊重客戶數據隱私，致力於防止客戶數據洩漏或丟失。根據本集團《客戶財產管控程序》，所收集的客戶個人數據及財產僅有獲授權人員可接觸並由其小心處理。本集團遵守相關客戶信息保護法律法規。於報告期間，該方面概無發現任何重大違反法律情況(二零二四／二五年：無)而對本集團造成重大影響。

The Group respects intellectual property rights. Employees are required to comply with applicable laws and regulations on intellectual property, including in the preparation and use of training and course materials, and to use only properly licensed software and materials.

本集團尊重知識產權。於編製及使用培訓及課程材料等場景，僱員須遵守有關知識產權的適用法律及法規，並僅使用已獲妥善授權的軟件及材料。

Network information security is not only related to the operation of our regular business but also related to national security and social stability. With regard to network information security work, the Group complies with the laws and regulations concerning privacy matters such as the Standards for the Assessment of Internet Enterprises' Protection of Personal Information in the PRC, the Provisions on Protecting the Personal Information of Telecommunications and Internet Users in the PRC, and the Computer Crimes Ordinance in Hong Kong, establishes a sound management system, implements various technological preventive measures, filters the harmful and malicious information in a timely manner and keeps user information strictly confidential so as to ensure the security of network and information. Protecting security, confidentiality and integrity of information, which is of great importance to the Group, is also the commitment made to our clients.

網絡信息安全不僅關係到我們正常業務的開展，還會影響到國家安全和社會穩定。在網絡信息安全工作方面，本集團遵守中國《互聯網企業個人信息保護測評標準》、《電信和互聯網用戶個人信息保護規定》及香港《計算機犯罪條例》等有關私隱事宜的法律法規，並建立了健全的管理制度，落實了各項技術防範措施，對有害有毒的信息及時進行過濾，對用戶信息進行嚴格保密，確保網絡與信息的安全。保護信息的安全性、機密性、完整性對本集團非常重要，也是我們對客戶的承諾。

In order to protect the data of clients, we not only establish a safe clients management system and configures access privileges for client's information, learning record and payment record etc., but also designate personnel to manage client's information. In addition to improving the security management of system, the Group also signs confidentiality agreement with employees and carries out secrecy concerning system security, virus prevention, internet use and download. The Group organizes seminars regarding network information security from time to time, enabling the employees to fully understand the importance of network security and to conform to relevant laws and regulations. We establish accountability system for information security and confidentiality as well to pragmatically bear the responsibility of ensuring network and information security confidentiality.

為了保護客戶的數據，我們不但建立安全的客戶管理體系，對客戶信息、學習記錄、支付記錄等設置訪問權限，還設立專人管理客戶信息。除了完善系統的安全管理，本集團亦與員工簽署保密協議，並執行關於系統安全、病毒防範、網絡使用及下載的保密措施。本集團亦會不定期開展有關網絡信息安全的研討會，使員工能夠充分了解網絡安全的重要性，遵守相關法律法規。我們亦建立信息安全保密責任制，切實負起確保網絡與信息安全保密的責任。

We specifically put into practice those responsible and their responsibility, refine working measures and workflow, set up and improve management system and implementation approaches, to guarantee the provision of safe network and information services to customers.

我們明確落實責任人及其職責，細化工作措施和流程，建立完善管理制度和實施辦法，確保為客戶提供安全的網絡和信息服務。

Apart from keeping clients' information confidential, we also need to guarantee the cybersecurity. We have installed software firewall on both web server and workstation, and applied a complete set of precautions against computer virus and malicious attack so as to the website system from disturbance and sabotage of harmful information. Login password of web server is kept by dedicated administrator, while 24-hour surveillance for web server is conducted by surveillance system. Strict access control is implemented for the administration interface. We also adopt third-party network security software to scan the network system of the Group on a regular basis. Aside from security management aimed at the system, we are also staffed by high-quality and professional web employee to update the information and content of the website. All the information published on our website is subject to the approval of management.

除了要對客戶的資訊進行保密，我們亦要確保網絡安全。網站的服務器及工作站上均安裝軟件防火牆，對電腦病毒及惡意攻擊設置整套的防範措施，防止有害信息對網站系統進行干擾和破壞。網站服務器登錄密碼由專門的管理員進行保管，並設有監控系統對網站服務器進行二十四小時監控。網站後台管理界面亦嚴禁他人登入。我們亦定期採用第三方的網絡安全軟件掃描本集團的網絡系統。除了進行針對系統的安全管理，我們亦擁有具備高質素及專業水平的網站工作人員，更新網站信息內容。網站發佈的所有信息，均須經管理層審核批准後，方可發佈。

For information collection, employees should scrupulously comply with relevant national laws and regulations as well as relevant provisions. Disseminating content prohibited by related laws and regulations such as the Regulation on Internet Information Service of the People's Republic of China through the Group's website and messaging platform is strictly forbidden for employees.

員工謹遵國家的有關法律、法規和相關規定採集資料。我們嚴禁員工通過本集團的網站及短信平台散佈中華人民共和國的《互聯網信息服務管理辦法》等相關法律法規禁止的內容。

B7. ANTI-CORRUPTION

The Group holds itself to the highest level of integrity and ethical standards, maintaining strict compliance with all relevant local laws and regulations, including the Prevention of Bribery Ordinance in Hong Kong and the Criminal Law of the People's Republic of China. This commitment is embedded in our internal policy guidelines and code of conduct, which strictly forbid any form of bribery and corruption.

To uphold these standards, we have implemented rigorous operational principles. Employees are required to comply with strict ethical requirements, which include but are not limited to: not accepting any gifts, bribes, or other forms of inducements from business partners; maintaining the confidentiality of business and occupational secrets; and avoiding conflicts of interest through a comprehensive declaration of interests system. When dealing with third parties, employees must adhere to the principle of impartiality and must not use their influence for personal gain or to provide special treatment. Furthermore, the Group has established a dedicated regulatory function to supervise and review procurement activities, preventing violations of our incorruptibility system.

B7. 反貪污

本集團堅持高度誠信及道德標準，嚴格遵守所有相關當地法律法規，包括香港《防止賄賂條例》及《中華人民共和國刑法》。此承諾已納入我們的內部政策指引及行為守則，嚴格禁止任何形式的賄賂及腐敗行為。

為堅守這些標準，我們已實施嚴格的營運原則。員工需遵行嚴謹的道德要求，其中包括但不限於：不得收受業務夥伴任何饋贈、賄賂或其他形式之利益；嚴守業務及職務機密；以及透過全面利益申報制度避免利益衝突。員工與第三方往來時必須秉持公正原則，不得運用其影響力謀取私利或提供特殊待遇。此外，本集團已設立專責監管職能，對採購活動進行監督及覆核，以防違反廉潔制度。

The Group has adopted a whistle-blowing policy, approved by the Board, under which employees and third parties such as customers, suppliers and contractors may report, in confidence, any suspected misconduct, fraud or irregularity relating to the Group. Reports are made in writing to the Audit Committee or the independent non-executive Directors. Employees may first raise a concern with their supervisor or the Company Secretary, who must refer any potential or actual misconduct to the Audit Committee. The Audit Committee assesses each report to determine whether a full investigation is required, and any matter that may involve a criminal offence or corruption is reported to the Board immediately. The identity of whistle-blowers is kept confidential as far as possible, and employees who report in good faith are protected against unfair dismissal, victimisation or unwarranted disciplinary action. The Audit Committee is responsible for implementing, monitoring and periodically reviewing the policy.

本集團已採納由董事會批准的舉報政策，據此，僱員及客戶、供應商及承包商等第三方可保密地舉報任何與本集團有關的疑似不當行為、欺詐或違規事宜。舉報以書面形式向審核委員會或獨立非執行董事作出。僱員可首先向主管或公司秘書提出疑慮，而監事或公司秘書必須向審核委員會提交任何潛在或實際不當行為。審核委員會評估每份舉報，以釐定是否需要進行全面調查，而任何可能涉及刑事罪行或貪污的事宜，均會立即向董事會匯報。舉報人的身份會盡可能保密，而真誠作出舉報的僱員會受到保護，免遭不公平解僱、受害或不合理的紀律處分。審核委員會負責實施、監察及定期檢討該政策。

During the reporting period, there was no legal case (2024/25: Nil) regarding corrupt practices brought against the Group or its employees.

於報告期間，概無針對本集團或其僱員提起有關貪污行為的法律案件（二零二四／二五年：無）。

The Group provided training sessions of anti-corruption to the directors and staff. During the reporting period, 37% (2024/25: 26%) of staff received anti-corruption training. This percentage is calculated based on the number of staff trained divided by the average headcount for the period. At the end of the reporting period, the number of employees received anti-corruption training and the training hours by employment category were as follows:

本集團向董事及員工提供反貪污培訓課程。於報告期內，37%（二零二四／二五年：26%）的員工已接受反貪污培訓。此百分比乃根據受訓僱員人數除以期內平均員工人數計算得出。於報告期末，按僱傭類型劃分的接受反貪污培訓的僱員人數及培訓時數如下：

Anti-corruption training	反貪污培訓	**2025/26 二零二五／二六年**	2024/25 二零二四／二五年
Number of employees who received training	**受訓僱員人數**		
• Board of directors	• 董事會	**2**	9
• Senior management	• 高級管理層	**4**	8
• Middle management	• 中級管理層	**50**	19
• General staff	• 一般員工	**120**	88
Total number of employees who received training	**受訓僱員總數**	**176**	124
Number of training hours	**培訓時數**		
• Board of directors	• 董事會	**3**	9
• Senior management	• 高級管理層	**16**	38
• Middle management	• 中級管理層	**64**	30
• General staff	• 一般員工	**24**	26
Total training hours	**總培訓時數**	**107**	103

Note: The 176 employees who received anti-corruption training include the 2 directors. The breakdown by employment category of the 173 employees trained at the Beijing headquarters has been estimated with reference to the year-end headcount of the entities that provided the training.

附註：接受反貪污培訓的176名僱員包括2名董事。北京總部接受培訓的173名僱員按僱傭類型劃分的明細，乃參照提供培訓之實體的年末員工人數估算得出。

B8. COMMUNITY INVESTMENT

The Group is committed to supporting and contributing to the society by implementing related policies and measures to understand the needs of the community. Contribution to the community and maintaining a harmonious relationship with the stakeholders in the region of operation are crucial for the sustainable development of the Group.

The Group is willing to participate in activities organised by the community in order to enhance the communication among different stakeholders. As a committee unit of International Association for Continuing Engineering Education (IACEE), the Group actively engages with different educational institutions oversea in order to create an international platform to exchange educational resources.

IACEE is an international, non-profit and non-governmental organization, which aims to support the lifelong engineering education and trainings worldwide, enhance lifelong technological learning and training worldwide as well as strengthen the accessibility and integration among the information of the tertiary engineering education sector. Apart from earning respect from society in terms of business, we also care for the community to make the whole community grow with us. We encourage our employees to participate in charitable events proactively and join together to create a harmonious society. The essence of education is to make everyone live a better life.

The Group will never lose sight of its mission. We will strive to fulfil social responsibility, spare no effort to let every learner have access to more abundant educational resources and humanistic care.

B8. 社區投資

本集團致力於通過實施相關政策及措施了解社區需求，從而支持社會並對社會作出貢獻。對社區的貢獻及與營運區域持份者維持和諧關係對本集團可持續發展尤為重要。

本集團積極參與社區組織的活動以促進與不同持份者的溝通。作為國際繼續工程教育協會(IACEE)委員會單位，本集團積極接洽海外不同教育機構，為交流教育資源創造國際平台。

IACEE是一個國際性、非盈利及非政府組織，目的是支持世界範圍內工程領域終身教育和培訓，增進全世界終身技術學習和培訓以及加強高級工程教育領域訊息的互通。除了在業務上贏得社會的尊重，我們亦關愛社區，令整個社區與我們共同成長。我們鼓勵員工積極參與慈善活動，同心協力締造和諧社會。教育的本質是讓每一個人過得更幸福。

本集團永不忘記我們的使命。我們努力實行社會責任，盡企業之力，讓每一個受教育者，獲得更加豐富的教育資源及人文關懷。

C. CLIMATE RESILIENCE

Governance

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

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

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

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

C. 氣候適應力

管治

本集團根據運營的風險性質解決氣候相關風險。氣候變化的實際影響（包括極端天氣事件）或對設施的損害具即時運營影響及被視為運營風險。本集團ESG工作組可能討論長期挑戰，如新環境、社會及管治問題及氣候相關風險及機會。

在我們ESG工作組的支持下，董事會定期於董事會會議上監督氣候相關事宜及風險，確保其納入我們的策略。

為確保董事會能夠緊貼氣候相關事宜的最新趨勢，我們會提供氣候能力培訓，以確保董事會具備所需專業知識及技能來監督氣候相關事宜的管理。董事會在有需要時亦會向外部專家尋求專業意見，以更好地支持決策過程。

我們ESG工作組提供有效管治，以整合及解決我們業務中的環境、社會及管治問題（包括氣候變化）。ESG工作組負責批准本集團的運營排放目標及委託進行環境、社會及管治基準測試，以及進行差距分析，以識別與最佳實踐標準有關的披露及政策差距。此外，ESG工作組與本集團不同運營部門緊密合作，致力發展持續及有力方法解決環境、社會及管治風險問題並向管理層報告。

Remuneration
Climate-related performance is not currently a factor in determining the remuneration of the Directors or senior management. The Board will keep this linkage under review as the Group's climate governance, metrics and targets mature.

薪酬
氣候相關表現目前並非釐定董事或高級管理層薪酬的因素。隨着本集團的氣候管治、指標及目標逐步完善，董事會將持續檢討此掛鈎關係。

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

策略
氣候變化風險通過增加若干疾病的頻率及強度以及自然災害導致的健康及死亡率的影響，構成我們整體風險情況的部分。我們通過考慮產品或服務範圍內眾多類別的一系列不同風險因素評估整體風險水平。該風險多樣性與我們業務策略結合，廣泛的地域覆蓋有助我們分散風險及免受短期氣候變化的影響。

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

我們的產品及服務繼續為社區人民提供保護以免受天氣及熱病侵害。此外，我們計劃以下列步驟，通過考慮與氣候相關的不同場景（包括「2攝氏度或更低場景」），發掘機會與我們的業務夥伴互動並鼓勵彼等發展氣候適應力及減少彼等運營中的碳足跡：

Step 1: Set Future Images Assuming Climate Change Effects
As climate change measures proceeds, there is a possibility that the industry will be exposed to substantial changes, such as stricter policies including the introduction of and increases in carbon pricing, as well as advances in technology and changes in customer awareness.

步驟1：設定氣候變化影響的未來景象

隨著氣候變化措施的推進，行業可能將面臨大幅變化，如更嚴格的政策（包括引入及增加碳排放費用），以及技術改進及消費者意識變化。

In light of these climate change effects, based on the International Energy Agency ("IEA") scenarios and others, we developed multiple future images of the external environment that will surround our Group. With regard to the IEA scenarios, we put focus on the 2°C scenario (2DS) and pictured future images in case where climate change measures do not progress and where such measures progress further beyond 2°C scenario.

鑑於氣候變化的影響，根據國際能源署（「IEA」）場景及其他場景，我們制定本集團將面對的外部周圍環境的多種未來景象。就IEA場景而言，我們專注2攝氏度場景(2DS)，並描繪若氣候變化措施並無進展及該等措施進一步推進至低於2攝氏度情景(B2DS)的情況下之未來景象。

Step 2: Consider the Impacts

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

步驟2：考慮影響

我們考慮到步驟1制定的各未來景象對本集團的影響。我們認為在此社會中，可能將擴大二氧化碳減排的影響。

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

就採購及營運影響而言，預期就全球推進氣候變化措施引進及提高碳排放費用，可能導致原材料採購及生產成本上升。

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

另一方面，於氣候變化措施於整個社會不充分的情況下，因自然災害（如洪水）頻發及加劇導致生產中斷及供應鏈中斷可能性增加。

Step 3: Respond to the Strategies

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

步驟3：回應策略

本集團將開始促進在我們業務運營中減少不可再生能源。此策略使我們能夠對於購買電力消耗排放因素較高地區的所有需求制定靈活及戰略回應措施。通過在世界範圍採取全面節能及引入可再生能源及氫氣推動實際碳排放減少，我們正在努力實現業務零碳排放。

In the previous reporting period, the Group set a target to achieve a 5 percent reduction in purchased electricity by 2026. During the reporting period, purchased electricity increased by 8.1 percent against the comparative period, and the target was not achieved. The Group will review its energy-saving measures and consider setting a new target in the coming reporting period. With regard to the ongoing confirmation of the suitability and progress of the Group's strategies, we believe that we will have opportunities for stable funding and sustainable increases in corporate value through appropriate information disclosure, dialogue with institutional investors and other stakeholders.

於上一個報告期間，本集團設定目標，於二零二六年前實現購買電力減少5%。於報告期間，購買電力較比較期間增加8.1%，該目標未能達成。本集團將檢討其節能措施，並考慮於下一個報告期間設定新目標。就持續確認本集團策略的可持續性及進展而言，我們認為，通過適當信息披露、與機構投資者及其他持份者的對話，將有機會獲得穩定資金及實現企業價值的可持續增長。

Risk Management

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

風險管理

本集團藉助風險評估識別氣候變化相關風險，或測試現有風險管理策略在氣候變化下的有效性。因此，可確定需新策略的領域。

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

風險評估採用國家數據、地方信息及專家知識以進行標準風險基準方法，此可確定氣候變化如何加劇現有風險或創造新風險。風險評估乃通過下列步驟進行：

Step 1: Establish the context

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

步驟1：設定背景

- 議題／目標
- 規模
- 時間範圍
- 多數氣候變量及海平面氣候變化場景

Step 2: Identify existing risk (past and current)

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

Step 3: Identify future risk and opportunities

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

Step 4: Analyse and evaluate risk

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

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

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

步驟2：識別現有風險（過往及現在）

- 識別該地區過往發生氣候災害的記錄
- 制定風險管理策略以應對未來發生的災害

步驟3：識別未來風險及機會

- 選擇時間範圍及排放場景探索氣候變化預測
- 識別潛在災害
- 於未來預測變化情況下，調查步驟2的任何現有風險是否可能會惡化
- 未來預測變化情況下識別可能出現的新風險

步驟4：分析及評估風險

- 識別未來具有潛在風險的一系列決策領域或體系（如地域、業務運營、資產、生態系統等）

誠如上文管治一節所概述，本集團擁有受到董事會監督的健全風險管理及業務規劃流程以識別、評估及管理氣候相關風險。本集團與政府及其他適當機構合作以緊跟預期及潛在監管及／或財政變化。

於日常運營中，我們繼續提升有關監控碳排放及能源消耗足跡的氣候變化意識。然而，於理解該等氣候風險及機會如何可能影響我們的運營、資產及盈利方面仍存在差距。本集團評估業務如何應對氣候變化風險及機會，並積極檢測及減少其環境足跡。

Significant Climate-related Issues

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

重大氣候相關問題

於報告期間，影響及／或可能影響本集團於(i)營運、產品及服務；(ii)供應鏈及價值鏈；(iii)適應及緩解活動；(iv)研發投資；及(v)財務規劃方面的業務及策略的重大氣候相關的實體風險及過渡風險，以及為管理該等風險而採取的措施如下：

Climate-related risks description 氣候相關風險的描述	Financial impact 財務影響	Steps taken to manage the risks 為管理該等風險而採取的措施
Physical Risk **實體風險** *Acute physical risks* *急性實體風險*		
– Climate change can lead to more frequent extreme weather. Super typhoon may be an extreme weather. It can cause serious impacts on the offices' infrastructure. Office windows may be broken due to heavy wind and rain. The Group's documents, systems, back up storage may be destroyed as a result of typhoon.	– Operating cost and maintenance cost increase.	– All our offices will take sufficient and necessary measures when there is an announcement of typhoon. All documents will be stored in a proper manner and kept away from the window. Additionally, the electronic version of the documents will also be saved for backup. The backup will be kept by the senior management and stored outside of the office.
– 氣候變化可能導致更頻繁極端天氣。超級颱風可能為極端天氣。其可能會對辦公室的基礎設施造成嚴重影響。辦公室窗戶可能因大風及暴雨而破壞。本集團的文件、系統、備用存儲可能因颱風而遭到破壞。	– 運營成本及維護成本增加。	– 於發出颱風公告時，我們所有辦公室將採取充分及必要措施。所有文件將以妥當方式存儲並遠離窗戶。此外，文件電子版亦將備份存儲。備份將由高級管理層保管並存儲在辦公室以外的地方。

Climate-related risks description 氣候相關風險的描述	Financial impact 財務影響	Steps taken to manage the risks 為管理該等風險而採取的措施
Chronic physical risks *慢性實體風險*		
– Prolonged hot weather may increase the air-conditioner use and energy consumption. As electricity supply is very important for running a business, a surge of energy consumption may lead to fuel shortage, results in shortage of electricity supply. – 長期炎熱天氣可能增加空調使用及能源消耗。由於電力供應對業務運營極為重要，能源消耗激增可能導致燃料短缺，致使電力供應短缺。	– Operating cost increases. – 運營成本增加。	– The Group is always taking effort in saving energy by encouraging staff to switch off the lighting, air conditioner and electric power of office equipment when it is unnecessary. Energy saving could help to reduce the operating cost of the Group, in the meantime, save the world resources. – 本集團一直努力鼓勵員工於不必要的情況下關閉電燈、空調及辦公設備電源以節能。節能可有助降低本集團運營成本，與此同時，節省地球資源。
– Climate change can lead to an increase in extreme weather, such as drought, super typhoon, flood, etc., which can affect the ecosystem. The Group is dependent on paper for course note printing and consumes a huge amount of paper. Printed course notes are essential for the services provided to students. One of the raw materials for paper is wood. If prolonged extreme weather events occurred, the supply of wood will be affected, hence, affecting the supply of paper. – 氣候變化可能導致極端天氣增加，例如乾旱、超級颱風、洪災等，此可能影響生態系統。本集團依賴紙張來打印課堂講義，並消耗大量紙張。打印出來的課堂講義對我們向學生提供的服務至關重要。紙張的原材料之一為木材。倘發生長時間極端天氣事件，木材供應將受到影響，因而影響紙張供應。		– The Group aims to minimise paper consumption in its operations by: 1) Selecting suppliers who supply environmentally-friendly paper and/or carry out relevant policies to protect the environment; 2) Reminding staff regularly to reduce paper consumption; and 3) Implementing measures for waste paper collection within the Group for recycle purpose. – Engagement with local or national governments and local stakeholders on local resilience. – 本集團旨在通過下列方式盡量減少其運營的紙張消耗： 1) 挑選供應環保紙張及／或執行相關政策以保護環境的供應商； 2) 定期提醒員工減少紙張消耗；及 3) 在本集團內部實施回收廢紙的措施。 – 就地方抗災與地方或國家政府及地方持份者合作。

Climate-related risks description 氣候相關風險的描述	Financial impact 財務影響	Steps taken to manage the risks 為管理該等風險而採取的措施
Transitional Risk **過渡風險** *Policy risk* *政策風險* – Mandates on and regulation of existing products and services. If there is a restriction on logging for environmental protection purpose imposed by relevant governments, the supply of wood will be affected, hence, affecting the supply of paper and other natural resources. – 授權及監管現有產品及服務。倘相關政府為環保限制採伐，木材供應將受到影響，因而影響紙張及其他自然資源供應。	– Operating cost increases due to increased insurance premiums. – Production cost increases due to changing input prices. – 因保費增加而導致運營成本增加。 – 因投入價格變化而導致生產成本增加。	– Selecting suppliers who carry out relevant policies to protect the environment. – 挑選執行相關政策以保護環境的供應商。
Legal risk *法律風險* – Exposure to litigation. We have to adapt the tightened law and regulations issued by the government due to climate change, and they have the risk of litigation once they failed to obligate the new rules. – Enhanced emissions-reporting obligations. The Group may have to spend much time on fulfilling the report standards to comply the new obligations. – The loan, investment and the underwriting in insurance of economic systematic risk may cause or worsen. – 面臨訴訟。我們須適應因氣候變化而由政府頒佈的更嚴格的法律及法規，且一旦彼等未能遵守新規則，則會面臨訴訟風險。 – 增強排放報告責任。本集團可能須耗費大量時間履行報告標準以遵守新責任。 – 經濟系統風險保險的貸款、投資及承保可能導致或加劇該狀況。	– Operating cost increases for high compliance costs and increased insurance premiums for the Group. – 本集團的高合規成本及保費增加導致運營成本增加。	– Monitor the updates of environmental laws and regulations and implemented GHG emissions calculations in advance. – 預先監控環境法律及法規的更新及實施溫室氣體排放計算。

Climate-related risks description 氣候相關風險的描述	Financial impact 財務影響	Steps taken to manage the risks 為管理該等風險而採取的措施
Market risk *市場風險* – More customers are considering climate-related risks and opportunities, which may lead to changes in customers' demand for products and services. – Increased cost of raw materials. More environmentally–friendly raw materials may be much expensive, which may increase the cost. – 更多客戶正考慮氣候相關風險及機會，此舉可能導致客戶對產品及服務的需求變化。 – 原材料成本增加。更環保原材料可能更昂貴，此可能增加成本。	– Revenue decreases for the change in revenue mix and sources. – Operating cost increases as abrupt and unexpected shifts in energy costs. – Production cost increases due to changing input prices and output requirements. – 因收入組合及來源變化而導致收入減少。 – 運營成本隨能源成本突然及意外變化而增加。 – 生產成本因投入價格及產出要求變化而增加。	– Tighten the control of the environmental hazardous materials in our products and studied the application of recycled materials. – 加強對我們產品環境有害材料的控制並研究應用可回收材料。
Reputational risk *聲譽風險* – Unable to fulfil the expectations of the customers, damage the Group's reputation and image. – Stigmatization of our business sector, such as more stakeholder concern or negative stakeholder feedback on the product designed in a less environmentally-friendly way. – 無法滿足客戶預期，損害本集團的聲譽及形象。 – 我們業務部門承受污名，如持份者對以較不環保方式設計的產品的擔憂加劇或持份者對該等產品的負面反饋。	– Revenue decreases from decreased demand for goods and the decrease in production capacity. – Operating costs increases from negative impacts on workforce management and planning. – 因商品需求減少及產能下降導致收入減少。 – 運營成本因員工管理及規劃的負面影響而增加。	– Support the green productions. – Fulfilled the social responsibility by organizing more activities or executing actions to demonstrate how we place importance on climate change. – 支持綠色生產。 – 通過組織更多活動或執行行動以展現我們如何重視氣候變化來履行社會責任。

During the reporting period, the primary climate-related opportunities and the corresponding financial impacts were as follows:

於報告期內，氣候相關的主要機遇及相應的財務影響如下：

Detailed description of climate-related opportunities 氣候相關機遇的詳細描述	Financial impacts 財務影響
Resource efficiency **資源效益**	
– Reduce more packaging material usage – Reduce water usage and consumption – 減少更多包裝材料使用 – 減少水使用及消耗	– Operating cost reduces through efficiency gains and cost reductions – 通過提高效益及成本削減以降低運營成本
Energy source **能源來源**	
– Use of lower-emission fuel sources – Use of supportive policy incentives – Use of new technologies – 使用低排放燃料來源 – 採用支持性政策激勵 – 使用新技術	– Operating cost reduces through use of lowest cost abatement – Returns on investment in low- emission technology – 通過使用最低成本減排降低運營成本 – 低排放技術的投資回報
Products and services **產品及服務**	
– Development of climate adaptation and insurance risk solutions – Ability to diversify business activities – 制定氣候適應及保險風險解決方案 – 多元化業務活動的能力	– Revenue increases through new solutions to adaptations needs, such as insurance risk transfer products and services – 通過適應需求的新解決方案增加收入，例如保險風險轉移產品及服務
Markets **市場**	
– Access to new markets – 進入新市場	– Revenue increases through access to new and emerging markets – 通過進入新市場及新興市場增加收入

Detailed description of climate-related opportunities 氣候相關機遇的詳細描述	Financial impacts 財務影響
Resilience **適應力**	
– Participation in renewable energy programs and adoption of energy-efficiency measures – Resource substitution or diversification	– Market valuation increases through resilience planning, such as infrastructure, land and buildings – Reliability of supply chain and ability to operate under various condition increase – Revenue increases through new products and services related to ensuring resiliency
– 參與可再生能源項目及採納能源效益措施 – 資源替代或多樣性	– 通過適應力規劃增加市值，如基礎設施、土地及樓宇 – 供應鏈的可靠性及各種條件下運營能力提升 – 通過有關確保適應力的新產品及服務增加收入

Climate resilience

Having regard to the nature and scale of the Group's operations, which are office-based and are not capital intensive, the Board considers the Group's strategy and business model to be resilient to the climate-related risks described above over the short and medium term. The Group's scenario analysis is at present qualitative in nature; quantitative scenario modelling, including under a higher physical-risk scenario, has not been performed for the reporting period. The Group will keep the scope and rigour of its scenario analysis under review as its data and capabilities develop.

氣候適應力

經考慮本集團營運的性質及規模（屬辦公室營運且並非資本密集），董事會認為本集團的策略及業務模式於中短期內能應對上述氣候相關風險。本集團的情境分析目前屬定性性質；於報告期間，並無進行量化情境建模，包括在較高實體風險情境下。本集團將隨着其數據及能力發展，持續檢討其情景分析的範圍及嚴謹程度。

Anticipated financial effects

The Group has not quantified the anticipated financial effects of the climate-related risks and opportunities identified above. The Group does not at present have the skills, capabilities or resources to prepare a quantified assessment without undue cost or effort, and has accordingly applied the implementation relief available in respect of the disclosure of anticipated financial effects. A qualitative description of the financial impact of each risk is set out in the tables above.

預期財務影響

本集團並無就上述已識別的氣候相關風險及機遇量化其預期財務影響。本集團目前並不具備所需技能、能力或資源，以在無須付出過度成本或努力的情況下編製量化評估，並已就此應用有關披露預期財務影響的可用實施寬免。每項風險的財務影響的定性描述載於上文各表。

Metrics and Targets

Our Group adopts the key metrics to assess and manage climate-related risks and opportunities. The energy consumption and greenhouse gas (GHG) emissions indicators are the key metrics used to assess and manage relevant climate-related risks where we consider such information is material and crucial for evaluating the impact of our operation on global climate change during the reporting period. Our Group regularly tracks our energy consumption and GHG emissions indicators to assess the effectiveness of emission reduction initiatives, as well as set targets to contribute our effort to have minimal impact on global warming.

The Group's five-year intensity reduction targets are described in sections A1 and A2.

Cross-industry metrics

The Group's absolute gross Scope 1, Scope 2 and Scope 3 greenhouse gas emissions, and its greenhouse gas emission intensity, for the reporting period and the comparative period are disclosed under A1: "Emissions". No amount of capital expenditure, financing or investment was deployed towards climate-related risks and opportunities during the reporting period, and the Board does not consider any of the Group's assets or business activities to be vulnerable to climate-related transition risks in a manner capable of meaningful quantification at this stage.

指標及目標

本集團採納關鍵指標以評估及管理氣候相關風險及機遇。能源消耗及溫室氣體(GHG)排放指標為用於評估及管理氣候相關風險的關鍵指標，此為我們認為該資料對我們運營於報告期間對全球氣候變化的影響屬重大及至關重要者。本集團定期跟進能源消耗及溫室氣體排放指標以評估減排措施的有效性，以及制定目標，以盡我們最大努力降低對全球變暖的影響。

本集團的五年強度減量目標載於A1及A2節。

跨行業指標

本集團於報告期間及比較期間的範圍1、範圍2及範圍3絕對溫室氣體排放總量，以及其溫室氣體排放強度，已於A1節：「排放」中披露。於報告期間，並無任何資本開支、融資或投資投放於氣候相關風險及機遇，且董事會亦不認為本集團任何資產或業務活動於現階段會以可有意義地量化的方式受到氣候相關過渡風險影響。

Carbon pricing

The Group does not apply an internal carbon price in its operations or in its investment decision-making, and none of the Group's operations was subject to a carbon pricing mechanism during the reporting period. The Group will continue to monitor the development of carbon pricing mechanisms in Hong Kong and the PRC and will consider their application in future reporting periods.

碳排放費用

本集團並無於其營運或投資決策中應用內部碳價，且於報告期內，本集團並無任何營運受碳排放費用機制約束。本集團將繼續監察香港及中國碳排放費用機制的發展，並將考慮於未來報告期間應用該等機制。

Transition plan

The Group has not yet developed a climate-related transition plan. The Group will consider developing a transition plan, including any targets for reducing greenhouse gas emissions, as its climate governance and data capabilities develop.

過渡計劃

本集團尚未制定氣候相關過渡計劃。本集團將隨着其氣候管治及數據能力的發展，考慮制定過渡計劃，包括任何減少溫室氣體排放的目標。

Implementation reliefs

This is the first reporting period in which the Group has reported under the climate-related disclosure requirements of the ESG Reporting Code. In preparing the disclosures in this part, the Group has applied the implementation reliefs available in respect of the disclosure of anticipated financial effects and of Scope 3 greenhouse gas emissions other than business air travel, on the basis that the information required is not available to the Group without undue cost or effort and that the Group does not yet have the necessary skills, capabilities and resources. The Board has considered and approved the use of these reliefs and will reassess their availability in each future reporting period.

實施寬免

本報告期為本集團根據環境、社會及管治報告守則的氣候相關披露要求作出匯報的首個報告期。於編製本部分所載披露時，基於本集團無法在不付出過度成本或努力的情況下取得所需資料，且本集團尚未具備所需技能、能力及資源，本集團已就預期財務影響及除商務航空差旅以外的範圍3溫室氣體排放的披露應用可用實施寬免。董事會已考慮並批准採用該等寬免，並將於各未來報告期間重新評估其可用性。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING INDEX

環境、社會及管治報告索引

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主營範圍、層面、一般披露及關鍵績效指標(KPIs)		Section 章節
Mandatory Disclosure Requirements (ESG Reporting Code Part B) **強制披露規定(環境、社會及管治報告守則B部分)**		
Governance Structure **管治架構**	A statement from the board containing its oversight of ESG issues, the ESG management approach and strategy, and how the board reviews progress against ESG-related goals and targets 董事會聲明,載有其對環境、社會及管治事宜的監督、環境、社會及管治管理方針及策略,以及董事會如何檢討環境、社會及管治相關目標及指標的進度	"ESG Governance" 「環境、社會及管治事宜」
Reporting Principles **報告原則**	Description of, or explanation on, the application of the reporting principles of materiality, quantitative and consistency 對重要性、量化及一致性匯報原則的應用之描述或解釋	"About this Report – Reporting Principles" 「關於本報告 – 報告原則」
Reporting Boundary **匯報範圍**	Explanation of the reporting boundary of the ESG report and the process used to identify which entities or operations are included 環境、社會及管治報告匯報範圍的解釋,以及識別哪些實體或營運被納入匯報範圍所採用的程序	"About this Report – Reporting Boundary" 「關於本報告 – 匯報範圍」
A. Environmental (ESG Reporting Code Part C) **A. 環境(環境、社會及管治報告守則C部分)**		
A1: Emissions **A1:排放**		
General Disclosure **一般披露**		"Environmental Aspects" 「環境層面」
KPI A1.1	The types of emissions and respective emissions data 排放物種類及相關排放數據	"Emissions – Air Pollutant Emission" 「排放－空氣污染物排放」
KPI A1.3	Total hazardous waste produced and, where appropriate, intensity 所產生的有害廢棄物總量及(如適當)強度	No hazardous waste was generated during the reporting period 於報告期內概無產生有害廢棄物
KPI A1.4	Total non-hazardous waste produced and, where appropriate, intensity 所產生的無害廢棄物總量及(如適當)強度	"Emissions – Hazardous and Non-hazardous Wastes" 「排放－有害及無害廢棄物」
KPI A1.5	Description of emission targets 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	"Emissions – Air Pollutant Emission" "Emissions – Greenhouse Gas Emission" 「排放－空氣污染物排放」 「排放－溫室氣體排放」
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction targets and steps taken to achieve them 描述處理有害及無害廢物的方式、所訂立的減廢目標及為達到這些目標所採取的步驟	"Emissions – Hazardous and Non-hazardous Wastes" 「排放－有害及無害廢棄物」

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主營範圍、層面、一般披露及關鍵績效指標(KPIs)		Section 章節
A2: Use of Resources **A2：資源使用**		
General Disclosure **一般披露**		"Use of Resources" 「資源使用」
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity 按種類劃分的直接及／或間接能源消耗總量及強度	"Use of Resources – Energy" 「資源使用－能源」
KPI A2.2	Water consumption in total and intensity 總耗水量及強度	"Use of Resources – Water" 「資源使用－水」
KPI A2.3	Description of energy use efficiency targets 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	"Use of Resources – Energy" 「資源使用－能源」
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency targets and steps taken to achieve them 描述求取適用水源上可有任何問題，用水效益目標及為達到這些目標所採取的步驟	"Use of Resources – Water" 「資源使用－水」
KPI A2.5	Total packaging material used for finished products and, if applicable, with reference to per unit produced 製成品所用包裝材料總量及 (如適用) 參考每生產單位佔量	No packaging material was generated during the reporting period 於報告期內概無產生包裝材料
A3: The Environment and Natural Resources **A3：環境及天然資源**		
General Disclosure **一般披露**		"The Environment and Natural Resources" 「環境及天然資源」
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them 描述活動對環境及天然資源的重大影響及採取的管理措施	"The Environment and Natural Resources" 「環境及天然資源」
B. Social (ESG Reporting Code Part C) **B. 社會 (環境、社會及管治報告守則C部分)**		
Employment and Labour Practices **僱傭及勞工常規**		
B1: Employment **B1：僱傭**		
General Disclosure **一般披露**		"Employment" 「僱傭」
KPI B1.1	Total workforce by gender, employment type, age group and geographical region 按性別、僱傭類型、年齡組別及地區劃分的僱員總數	"Employment" 「僱傭」
KPI B1.2	Employee turnover rate by gender, age group and geographical region 按性別、年齡組別及地區劃分的僱員流動比率	"Employment" 「僱傭」

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主營範圍、層面、一般披露及關鍵績效指標(KPIs)		Section 章節
B2: Health and Safety **B2：健康及安全**		
General Disclosure **一般披露**		"Health and Safety" 「健康及安全」
KPI B2.1	Number and rate of work-related fatalities 因工作關係而死亡的人數及比率	2025/26, 2024/25 and 2023/24: 0 fatalities and 0% in each period. 二零二五／二六年、二零二四／二五年及二零二三／二四年：各期均為0人及0%。
KPI B2.2	Lost days due to work injury 因工傷損失工作日數	"Health and Safety" 「健康及安全」
KPI 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及安全措施以及相關執行及監察方法	"Health and Safety" 「健康及安全」
B3: Development and Training **B3：發展及培訓**		
General Disclosure **一般披露**		"Development and Training" 「發展及培訓」
KPI B3.1	The percentage of employees trained by gender and employee category 按性別及僱員類別劃分的經培訓僱員百分比	"Development and Training" 「發展及培訓」
KPI B3.2	The average training hours completed per employee by gender and employee category 按性別及僱員類別劃分的每個僱員完成的平均培訓時數	"Development and Training" 「發展及培訓」
B4: Labour Standards **B4：勞工準則**		
General Disclosure **一般披露**		"Labour Standards" 「勞工準則」
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour 描述檢討聘用常規的措施以避免童工及強制勞工	"Labour Standards" 「勞工準則」
KPI B4.2	Description of steps taken to eliminate such practices when discovered 描述在發現違規情況時消除童工及強制勞工情況所採取的步驟	"Labour Standards" 「勞工準則」
Operating Practices **營運常規**		

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主營範圍、層面、一般披露及關鍵績效指標(KPIs)		Section 章節
B5: Supply Chain Management **B5：供應鏈管理**		
General Disclosure **一般披露**		"Supply Chain Management" 「供應鏈管理」
KPI 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	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, 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、以及有關慣例的執行及監察方法	"Supply Chain Management" 「供應鏈管理」
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored 描述用於識別有關供應鏈的環境及社會風險的慣例，以及有關慣例的執行及監察方法	"Supply Chain Management" 「供應鏈管理」
KPI B5.4	Descriptions of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored 描述選擇供應商時用於推廣對環境有利的產品及服務的慣例，以及有關慣例的執行及監察方法	"Supply Chain Management" 「供應鏈管理」
B6: Product Responsibility **B6：產品責任**		
General Disclosure **一般披露**		"Product Responsibility" 「產品責任」
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons 已售或已運送產品總數中因安全及健康理由而須召回的百分比	No product sold was recalled for safety and health reasons 概無已售產品因安全及健康理由而被召回
KPI B6.2	Number of products and service-related complaints received and how they are dealt with 接獲關於產品及服務的投訴數目以及應對方法	"Product Responsibility – Complaints Handling" 「產品責任－投訴處理」
KPI B6.3	Description and practices relating to observing and protecting intellectual property rights 與關注及保護知識產權相關的描述及慣例	"Product Responsibility" 「產品責任」
KPI B6.4	Description of quality assurance process and recall procedures 描述質量檢定過程及召回程序	"Product Responsibility – Quality Management" 「產品責任－質量管理」
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored 描述消費者資料保護及隱私政策以及相關執行及監察方法	"Product Responsibility – Information Protection" 「產品責任－信息保護」

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主營範圍、層面、一般披露及關鍵績效指標(KPIs)		Section 章節
B7: Anti-corruption **B7：反貪污**		
General Disclosure **一般披露**		"Anti-corruption" 「反貪污」
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the case 於報告期間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" 「反貪污」
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored 描述預防措施及舉報程序，以及相關執行及監察方法	"Anti-corruption" 「反貪污」
KPI 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" 「反貪污」
Community **社區**		
B8: Community Investment **B8：社區投資**		
General Disclosure **一般披露**		"Community Investment" 「社區投資」
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport) 專注貢獻範疇 (如教育、環境問題、勞工需求、健康、文化及體育)	"Community Investment" 「社區投資」
KPI B8.2	Resources contributed (e.g., money or time) to the focus area 在專注範疇所動用資源 (即金錢或時間)	"Community Investment" 「社區投資」

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主營範圍、層面、一般披露及關鍵績效指標(KPIs)		Section 章節
C. Climate Resilience (ESG Reporting Code Part D – Climate-related Disclosures) **C. 氣候韌性 (環境、社會及管治報告守則D部分－氣候相關披露)**		
General Disclosure **一般披露**		"Climate Resilience" 「氣候適應力」
Governance **管治**	Governance of climate-related risks and opportunities (board oversight and management's role) 氣候相關風險及機遇的管治 (董事會監督及管理層的角色)	"Climate Resilience – Governance" 「氣候適應力 – 管治」
Strategy **策略**	Climate-related risks and opportunities, scenario analysis, and their impact on strategy and financial planning 氣候相關風險及機遇、情境分析，以及其對策略及財務規劃的影響	"Climate Resilience – Strategy" 「氣候適應力 – 策略」
Risk Management **風險管理**	Processes to identify, assess and manage climate-related risks and their integration into overall risk management 識別、評估及管理氣候相關風險的程序及其納入整體風險管理	"Climate Resilience – Risk Management" 「氣候適應力 – 風險管理」
Metrics and Targets **指標及目標**	Metrics and targets used to assess and manage climate-related risks and opportunities, including Scope 1 and Scope 2 GHG emissions 用以評估及管理氣候相關風險及機遇的指標及目標，包括範圍1及範圍2溫室氣體排放	"Climate Resilience – Metrics and Targets"; "Emissions" 「氣候適應力 – 指標及目標」;「排放」
Metrics and Targets – internal carbon price **指標及目標 – 內部碳價**	The Group does not apply an internal carbon price. 本集團並無應用內部碳價。	"Climate Resilience – Metrics and Targets" 「氣候適應力 – 指標及目標」
Metrics and Targets – remuneration **指標及目標 – 薪酬**	Climate-related performance is not currently a factor in determining the remuneration of the Directors or senior management. 氣候相關表現目前並非釐定董事或高級管理層薪酬之因素。	"Climate Resilience – Metrics and Targets" 「氣候適應力 – 指標及目標」
Metrics and Targets – transition plan **指標及目標 – 過渡計劃**	The Group has not yet developed a climate-related transition plan. 本集團尚未制定氣候相關過渡計劃。	"Climate Resilience – Metrics and Targets" 「氣候適應力 – 指標及目標」



Chuanglian Holdings Limited

創聯控股有限公司