



道和環球
DAOHE GLOBAL

DAOHE GLOBAL GROUP LIMITED

道和環球集團有限公司

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock Code 股份代號: 915)

2025

Environmental, Social and
Governance Report

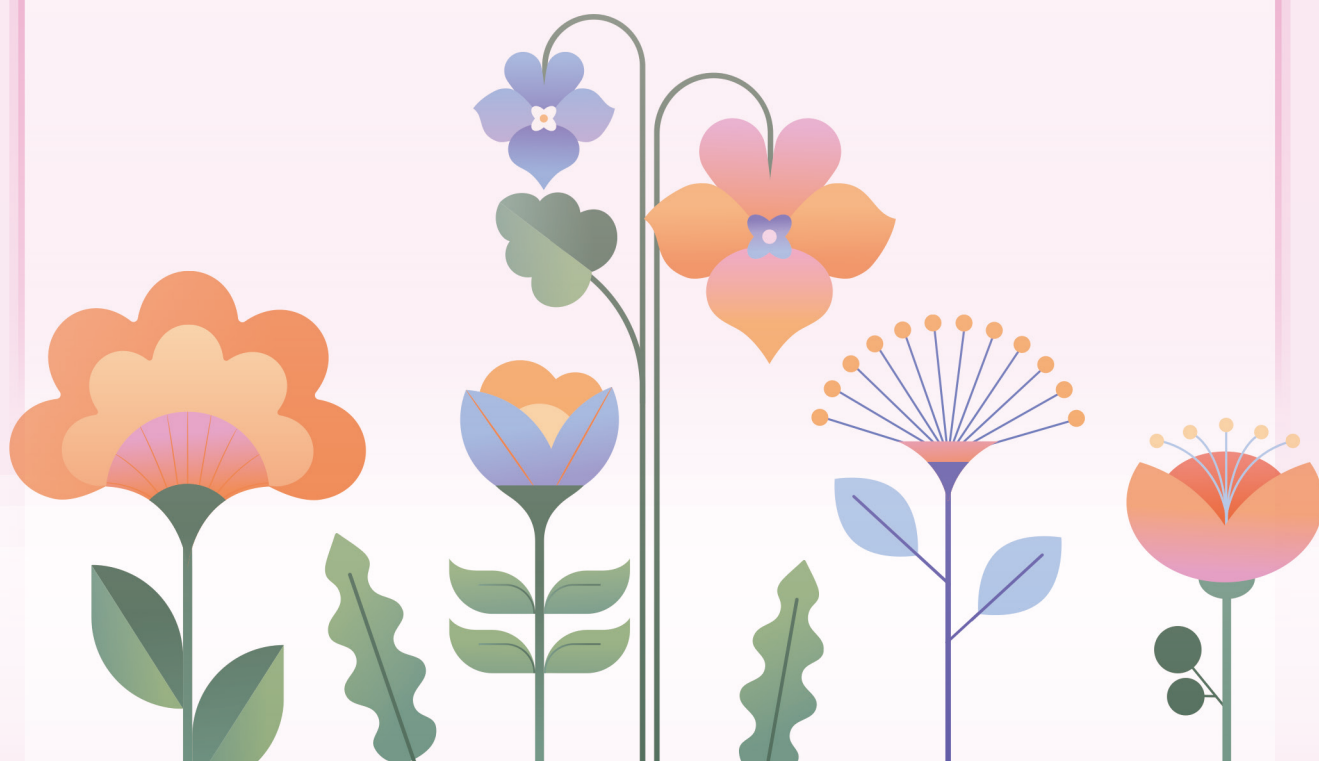
環境、社會及管治報告



CONTENTS

目錄

2	About This Report 關於本報告
8	Our Recent ESG Achievements 近期的環境、社會及管治成就
9	Environmental Protection 環境保護
26	Workplace and Employment 工作場所及僱傭
39	Operational Practices 營運慣例
47	Community Investment 社區投資
49	Appendix 附錄



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ABOUT THIS REPORT

Daohe Global Group Limited and its subsidiaries (together, the “**Group**” or “**we**”) are pleased to present our Environmental, Social and Governance Report (the “**ESG Report**”). The report concerns environmental and social impacts, policies and initiatives of the Group to demonstrate our long-term commitment to ensure that our activities, at all levels, are economically, socially and environmentally sustainable to stakeholders. Additional information in relation to the Group’s corporate governance and financial performance can be referred to our annual report for the year ended 31 December 2025.

1.1 Scope and Reporting Boundary

The scope of the ESG Report covers the environmental and social performances of our principal operating activities of the Group, including the business of trading and supply chain management services (“**Linmark**”) and the culture and entertainment (“**Loovee**”), spanning over the period from 1 January 2025 to 31 December 2025 (the “**Reporting Period**” or “**FY2025**”), a period which matches the financial year of the Group. The reporting boundary includes the operating entities in Hong Kong and the People’s Republic of China (the “**PRC**”). There is no change of the reporting boundary compared with the previous reporting period.

Going forward, we will continue to report our progress and gradually enhance the transparency and scope of our sustainability performance in future reports.

1.2 Reporting Principles

This report complies with the provision of the ESG Reporting Guide under Appendix C2 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”), and is prepared in accordance with the four reporting principles: materiality, quantitative, balance, and consistency; and the “comply or explain” provisions contained therein. It is recommended that this report is read in conjunction with the Company’s Annual Report 2025, in particular the Corporate Governance Report and the Directors’ Report.

As a responsible enterprise, the Group is committed to perfecting its business and improving the local community. To better understand our stakeholders’ concern over environmental and with respect to our business operations, we actively exchange information with our stakeholders through our transparent platform. We are devoted to continuously maintain our long-term partnership and improve our communication system to enhance sustainable growth to provide mutual benefit to all our stakeholders.

關於本報告

Daohe Global Group Limited 道和環球集團有限公司及其附屬公司（統稱「**本集團**」或「**我們**」）欣然提呈我們的環境、社會及管治報告（「**環境、社會及管治報告**」）。本報告與本集團的環境及社會影響、政策及倡議有關，彰顯我們長期的承諾，確保本集團於各層面的活動對持份者於經濟、社會及環境上得以可持續發展。有關本集團企業管治及財務表現的其他資料可參閱截至二零二五年十二月三十一日止年度之年報。

1.1 報告範圍

本環境、社會及管治報告的範圍涵蓋本集團自二零二五年一月一日起至二零二五年十二月三十一日止期間（「**報告期間**」或「**二零二五年財政年度**」）（期間與本集團財政年度相匹配）主要經營活動的環境及社會表現，包括貿易及供應鏈管理服務（「**林麥**」）及文化娛樂業務（「**樂唯**」）。報告範圍包括香港及中華人民共和國（「**中國**」）的經營實體。與上一報告期間相比，報告範圍並無任何變動。

展望未來，我們將繼續匯報我們的進展，並於未來報告中逐步提高我們可持續發展績效的透明度及範圍。

1.2 報告原則

本報告遵守香港聯合交易所有限公司（「**聯交所**」）證券上市規則附錄C2之環境、社會及管治報告指引的規定，並按照重要性、量化、平衡及一致性四項報告原則以及當中所載的「不遵守就解釋」條款編製。建議本報告與本公司二零二五年度年報，尤其是企業管治報告及董事會報告一併閱讀。

作為一家負責任的企業，本集團致力於完善旗下業務，同時改善本地社區。為了更好地了解持份者對環境及業務營運的關注事項，我們透過公開透明的平台與持份者積極交流資訊。我們致力於持續維持長期夥伴關係，改善通訊系統，促進可持續發展，實現所有持份者互惠互利。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ABOUT THIS REPORT (continued)

1.3 Stakeholders Engagement

During the Reporting Period, the Group engaged with our stakeholders in an open, honest and positive manner through multiple communication channels. The key expectations of the stakeholders and means of communications adopted by the Group are summarised as follows:

關於本報告(續)

1.3 持份者參與

於報告期間，本集團透過多種溝通渠道以公開、誠實及積極的態度與持份者保持溝通。相關持份者的主要期望及本集團所採用的溝通方式概述如下：

Stakeholders 持份者	Expectation and requirements 期望及要求	Means of communications and response 溝通方式及回應
Government and regulators 政府及監管機構	<ul style="list-style-type: none"> Compliance with relevant laws and regulations Support governmental policies Drive employment 	<ul style="list-style-type: none"> Regular reporting Compliance on disclosure of information
Shareholders 股東	<ul style="list-style-type: none"> Shareholder's return Compliant operation Transparency of information and effective communication 	<ul style="list-style-type: none"> General meetings Announcements Email, telephone communications and Company website
Partners 合作夥伴	<ul style="list-style-type: none"> Operate with integrity Fairness in operation Mutual benefits 	<ul style="list-style-type: none"> Business communications Engagement and cooperation
Customers 客戶	<ul style="list-style-type: none"> Customer service quality User experience Demand on competitive pricing and service level 	<ul style="list-style-type: none"> Online customer service support Meetings Email, Microsoft Teams, verbal communication and customer service hotline
	<ul style="list-style-type: none"> 客戶服務質素 用戶體驗 對競爭性價格及服務水平的要求 	<ul style="list-style-type: none"> 線上客戶服務支援 會議 電郵、Microsoft Teams、對話及客戶服務熱線

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ABOUT THIS REPORT (continued)

1.3 Stakeholders Engagement (continued)

關於本報告 (續)

1.3 持份者參與 (續)

Stakeholders 持份者	Expectation and requirements 期望及要求	Means of communications and response 溝通方式及回應
Suppliers 供應商	<ul style="list-style-type: none"> - Fairness in operation - Contract delivery 	<ul style="list-style-type: none"> - Constant supplier performance review and evaluation - Meetings - On-site visits - Email, WeChat and verbal communication - 持續審閱及評估供應商表現 - 會議 - 實地視察 - 電郵、微信及對話
Employees 僱員	<ul style="list-style-type: none"> - Equal opportunity employer - Occupational health and safety - Remunerations and benefits - Career development 	<ul style="list-style-type: none"> - Employee communication meetings - Trainings and workshops - Employee activities - Performance evaluation - Leisure activities - 僱員溝通會議 - 培訓及研討會 - 僱員活動 - 績效評估 - 休閒活動
Community 社區	<ul style="list-style-type: none"> - Charity work and community development - 慈善工作及社區發展 	<ul style="list-style-type: none"> - Company website - Announcements - 公司網站 - 公佈

The Group recognises the importance of stakeholders' views to our business. We endeavor to provide our stakeholders with clear information about our business operations and ESG issues.

本集團深知持份者的意見對我們的業務至關重要。我們致力於向持份者提供有關我們業務營運及環境、社會及管治問題的清晰資料。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ABOUT THIS REPORT (continued)

1.4 Reporting Framework

With reference to the ESG Reporting Guide and the Group's business operation, the presentation of our report is addressed in the following subject areas:

- Environmental protection
- Workplace and employment
- Operational practices
- Community investment

A complete index in compliance with the ESG Reporting Guide is appended at the end of the report to summarise our disclosure on relevant key performance indicators ("KPI") as required by the ESG Reporting Guide. Except for provisions that the Group considered inapplicable to its operations, the report is prepared according to the "comply or explain" provision as set out in the ESG Reporting Guide.

1.5 Materiality Assessment

The Group is committed to making eager effort to have an accessible and clear dialogue with stakeholders, including employees, customers, shareholders, investors, suppliers, contractors, and the major community. The Group engages its key stakeholders on a regular basis, through diversified channels such as staff meetings, telephone communication, annual general meeting, interview and business communication etc., to judge their expectations and evaluate on how we could deal with ESG issues in our best manner. We start by congregating a better understanding of their expectations and views on what ESG issues they think matter the most and how the Group should be expected to deal with such crucial ESG issues. This ESG report serves as an important tool to address the key concerns and interests of our stakeholders.

The Group selected material topics based on the current advancements across global sustainability agenda and industry trends as well as materiality assessment based on how material topics influence our operations and our stakeholders. The disclosures in this ESG report have followed and prioritised the key interests and concerns of our stakeholders during the Reporting Period, as obtained from the stakeholder engagement activities.

關於本報告 (續)

1.4 報告框架

參照環境、社會及管治報告指引及本集團的業務營運，我們的報告按以下主要範疇列報：

- 環境保護
- 工作場所及僱傭
- 營運慣例
- 社區投資

報告末尾附有環境、社會及管治報告指引的一套完整索引，當中概述環境、社會及管治報告指引規定的相關關鍵績效指標（「KPI」）披露。除本集團認為不適用於其業務的條文外，報告按照環境、社會及管治報告指引所載的「不遵守就解釋」條文編製。

1.5 重要性評估

本集團致力與持份者（包括員工、客戶、股東、投資者、供應商、承包商和主要社區）進行流暢和清晰的對話。本集團定期通過員工會議、電話溝通、股東週年大會、採訪和業務溝通等多種渠道與主要持份者進行接觸，判斷他們的期望並評估我們如何以最佳方式處理環境、社會及管治問題。我們首先要更好地了解他們對其認為最重要之環境、社會及管治問題的期望和看法，以及本集團應如何處理這些關鍵環境、社會及管治的問題。本環境、社會及管治報告被視為解決持份者主要關注和利益的重要工具。

本集團根據全球可持續發展議程和行業趨勢的當前進展以及基於重大主題如何影響我們的運營和持份者的重要性評估來選擇重要主題。本環境、社會及管治報告中的披露遵循並優先考慮了我們持份者在報告期間從其參與活動中所得知的主要利益和關注。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ABOUT THIS REPORT (continued)

1.5 Materiality Assessment (continued)

Material issues were identified and summarised as follows:

Areas of focus 關注範疇	Material issues 重要問題
Environmental protection 環境保護	Use of resources Energy consumptions 資源使用 能源消耗
Workplace and employment 工作場所及僱傭	Employees' remuneration Labour practice and compliance Training and development Health and safety 僱員薪酬 勞工慣例及合規 培訓及發展 健康與安全
Operating practices 營運慣例	Operational compliance Information privacy protection Intellectual property right protection Quality assurance 營運合規 信息私隱保護 知識產權保護 質量保證
Community investment 社區投資	Charity and community development 慈善及社區發展

關於本報告 (續)

1.5 重要性評估 (續)

我們識別並歸納以下重要問題：

1.6 Statement of the Board of Directors

In order to ensure the establishment of competent ESG risk management measures and internal control system, the Board has overall responsibility for directing the sustainability strategies and the reporting of ESG. The Board guides the management and monitoring of ESG matters while the management of the Group would execute the strategies and practice sustainability in the daily operation.

The Board regularly reviews and evaluates the Group's policy on sustainable development to ensure the effectiveness of the system for accomplishing the expectations and needs of the stakeholders. Internal reviews, such as independent assessments and analysis, are also arranged to improve ESG management. The Board also meets and considers the effectiveness of these systems as well as the progress made against relevant ESG-related goals and targets during the year ended 31 December 2025.

1.6 董事會聲明

為確保制定有效的環境、社會及管治風險管理措施及內部控制系統，董事會全權負責指導可持續發展策略及環境、社會及管治報告。董事會指引管理及監控環境、社會及管治事宜，而本集團管理層則在日常營運中執行該等策略並踐行可持續發展。

董事會定期檢討及評估本集團的可持續發展政策，確保系統行之有效，實現持份者的期望及需求。我們亦安排獨立評估及分析等內部檢討，以提升環境、社會及管治的管理。董事會亦開會並考慮該等制度的有效性以及截至二零二五年十二月三十一日止年度在實現相關環境、社會及管治相關目標方面取得的進展。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ABOUT THIS REPORT (continued)

1.6 Statement of the Board of Directors (continued)

The Environmental, Social and Governance Committee (the “**ESG Committee**”) has been established since December 2020 to carry out ESG-related tasks. The ESG Committee advises and assists the Board in managing ESG related issues and assists the Group to formulate ESG policy and implement ESG management. The Chairman of the ESG Committee shall be appointed by the Board or elected among the ESG Committee members and shall be an executive director or an independent non-executive director of the Company, whereas the rest of the members are comprised of various department heads. The Board is responsible for the oversight of the overall management and decisions relating to the sustainability governance of the Group.

This report has been reviewed by the ESG Committee and approved by the Board of the Company. An annual review is carried out by the Board on the ESG initiatives proposed to make sure adequate measures has been taken to enhance sustainability governance. The ESG Committee formulates and establishes overall ESG policy and strategy, and sets ESG-related goals and targets on relevant KPIs in guiding the implementation of ESG Initiatives. We aim to make full use of our ESG data and reduce carbon footprint by raising employees’ ESG awareness, ultimately incorporating ESG initiatives into our operational strategy. We strive to provide a supportive working environment to our employees, while minimising any environmental impact caused by our operating activities.

1.7 Information and Feedback

We welcome all sorts of comments and suggestions from our stakeholders with respect to this ESG Report or our sustainability performance. Comments or views can be sent to info@daoheglobal.com.hk.

關於本報告 (續)

1.6 董事會聲明 (續)

本公司自二零二零年十二月起已成立環境、社會及管治委員會(「**環境、社會及管治委員會**」)，負責開展環境、社會及管治相關工作。環境、社會及管治委員會就管理環境、社會及管治相關事宜向董事會提供建議並協助其管理，並協助本集團制定環境、社會及管治政策及落實環境、社會及管治管理。委員會主席應由董事會委任或自委員會成員推選，並須為本公司執行董事或獨立非執行董事，而其餘成員則由各部門主管組成。董事會負責監督與本集團可持續發展管治有關的整體管理及決策。

本報告已由環境、社會及管治委員會審閱，並已獲本公司董事會批准。董事會就建議的環境、社會及管治措施進行年度檢討，確保已採取充分的措施以提升可持續發展管治。環境、社會及管治委員會制定及建立整體的環境、社會及管治政策及策略，並根據相關的KPI設定環境、社會及管治相關目標，以指導環境、社會及管治措施的實施。我們旨在充分利用環境、社會及管治資料，提高僱員的環境、社會及管治意識，減少碳足跡，最終將環境、社會及管治舉措納入我們的營運策略。我們力求為僱員提供一個相互扶持的工作環境，同時將營運活動對環境的影響降至最低。

1.7 信息及反饋

我們歡迎持份者就本環境、社會及管治報告或我們的可持續發展表現提出意見及建議。相關意見或建議可發送至info@daoheglobal.com.hk。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

OUR RECENT ESG ACHIEVEMENTS

2. With a global presence in 11 countries and a strong sourcing network throughout Asia, Linmark is a global supply chain management solutions provider and business partner that offers diverse and comprehensive and efficient sourcing solutions and value-added services to its global customers. Loozee, principally engages in the culture and entertainment business, provides various social and entertainment services, including claw crane mobile online games, to a large number of users in the PRC. Apart from creating value for our customers, the Group contemplates that ESG is an integral part of our principal business and also our ability to succeed in a relentlessly competitive market. As such, the Group continuously spends remarkable efforts to address various aspects of ESG, including greenhouse gas (“GHG”) reduction, development and training opportunities for employees, environmental compliance, health and safe work environment for employees.

近期的環境、社會及管治成就

2. 林麥為一間全球供應鏈管理解決方案供應商及業務夥伴，其業務遍佈全球11個國家並於亞洲擁有強大的採購網絡，可為全球客戶提供高效的多元化及全面採購解決方案及增值服務。樂唯主要從事文化娛樂業務，為中國廣大用戶提供不同的社交及娛樂服務，包括抓娃娃手機在線遊戲。除為客戶創造價值外，本集團認為環境、社會及管治為我們主要業務的組成部分，亦為我們在持續競爭的市場中取得成功的能力。因此，本集團一直努力關注環境、社會及管治的各方面，包括減少溫室氣體（「溫室氣體」）、為僱員提供發展及培訓機會、環境合規、健康及安全的工作環境。



ENVIRONMENTAL PROTECTION

3.1 Environmental Policies

We believe that as a responsible citizen, everyone has a stake in protecting Mother Earth. The Group endeavours to protect the environment and to build a sustainable future for our generations, and we are committed to upholding high environmental standards to fulfil relevant requirements throughout our operation. We strive to continue our devotion on human and financial resources for environmental conservation, and focus on minimising carbon footprint and environmental compliance as required by applicable laws and regulations.

The Group is principally engaged in the trading and supply chain management services and the culture and entertainment business, due to the current business nature, we do not own any manufacturing operations and therefore do not generate any hazardous wastes in its operations and thus no significant consumption of natural resources.

Nevertheless, the Group is committed to actively minimising our adverse impact on our environment, by formulating relevant rules and regulations for a sound and effective management of energy consumption, GHG emission, as well as discharge of domestic waste, sewage and other pollutants, highlighted as below:

- Complying with relevant laws and regulations as required;
- Monitoring the carbon emission with reference guidelines issued by the Environmental Protection Department (EPD)/ Electrical and Mechanical Services Department (EMSD), Greenhouse Gas (GHG) Protocol and ISO 14064 standard;
- Continuously improving the ESG management system to set and maintain rigorous standards for managing its environmental risk;
- Improving our environmental management approach by updating and defining appropriate goal, measures and quantifiable targets on a regular basis;
- Promoting training on occupational safety and environmental awareness among the workforce with regular communication; and
- Communicating our environmental performance to stakeholders and seeking their involvement wherever possible and appropriate.

環境保護

3.1 環境政策

我們認為保護地球是每個公民的義務。本集團致力於保護環境，為後代構建一個可持續發展的未來。我們在營運過程中致力維持高環境標準以符合相關要求。我們致力不斷為環境保護投入人力和財力資源，著重減少碳足跡及按照適用法律及法規的要求做到環境合規。

本集團主要從事貿易及供應鏈管理服務及文化娛樂業務。由於業務性質使然，本集團現時並無擁有任何製造業務，故其營運並無產生任何有害廢棄物，因此並無重大消耗天然資源。

儘管如此，本集團仍致力透過制定有關規則及法規，妥善有效地管理能源耗用、溫室氣體排放、生活垃圾、污水和其他污染物的排污，積極減低對環境的不利影響，摘要如下：

- 遵守相關法律及法規的規定；
- 參考環境保護署／機電工程署所頒佈指引、溫室氣體議定書及ISO 14064標準，來監察碳排放；
- 不斷完善環境、社會及管治管理系統，以建立及維持嚴格的環境風險管理標準；
- 通過定期更新及界定適當的目的、措施及可量化目標，改善我們的環境管理方法；
- 促進員工對職業安全的培訓和通過定期溝通，提高員工的環保意識；及
- 向持份者傳達我們的環境績效，並盡可能及適當地尋求他們參與。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ENVIRONMENTAL PROTECTION (continued)

3.1 Environmental Policies (continued)

The Group has made reference to relevant environmental rules and low-carbon measures suggested by relevant government departments and organisations in formulating its environmental policy, and we required employees to follow these practices.

Minimising GHG emissions and enhancing energy efficiency through the implementation of our environmental policies outlined in section 3.1 of this report and the execution of energy efficiency managerial plan are the long term environmental targets of the Group.

During the Reporting Period, there was no incident of non-compliance with local relevant environmental laws and regulations relating to exhaust gas and GHG emissions (Cap. 311 Air Pollution Control Ordinance), discharge into water and land (Cap. 358 Water Pollution Control Ordinance), and generation of hazardous and non-hazardous waste (Cap. 354 Waste Disposal Ordinance) that have a significant impact on the Group, and therefore no penalty was imposed on the Group during the Reporting Period.

3.2 Energy Efficiency Management

The Group is aware that a significant portion of our GHG emission and carbon footprints was constituted by general electricity consumption. As such, we actively maintain a steady focus on reducing our energy consumption to manage our impact on the environment, being committed to observing the “Indoor Temperature Energy Saving Charter” and the “No Incandescent Light Bulbs Energy Saving Charter” introduced by the Environment Bureau of the Government of the Hong Kong Special Administrative Region. During the Reporting Period, the Group adopted several specific energy-saving initiatives and practices to reduce our GHG emission and to conserve energy usage, including but not limited to:

- Installing of LED lighting systems for workplaces;
- Maintaining indoor temperature at an optimal level for comfort;
- Providing on-off and zoning control of lighting and ventilation system in the workplace according to the operation schedule;
- Encouraging employees to switch off machines and devices, such as computers and monitors when not in use;

環境保護 (續)

3.1 環境政策 (續)

本集團於制定環境政策時已參考相關政府部門及機構建議的相關環境規例及低碳措施，並要求僱員遵守該等慣例。

通過實施本報告第3.1節中概述的環境政策和執行能源效率管理計劃，最大限度地減少溫室氣體排放和提高能源效率是本集團的長期環境目標。

於報告期間，本集團概無任何違反有關廢氣及溫室氣體排放(第311章《空氣污染管制條例》)、向水及土地的排污(第358章《水污染管制條例》)，以及有害及無害廢棄物的產生(第354章《廢物處置條例》)的本地相關環保法律法規而對本集團有重大影響的事件，因此於報告期間，本集團概無被施加處罰。

3.2 能效管理

本集團視一般電力消耗為我們造成溫室氣體排放及碳足跡的主要來源。因此，我們積極持續關注節約能源以控制對環境造成的影響，並嚴格遵守香港特別行政區政府轄下環境局所頒佈的《室內溫度節能約章》及《不要鎢絲燈泡節能約章》。於報告期間，本集團採納多項具體節能措施及慣例，以減少溫室氣體排放及節約能源使用，當中包括但不限於：

- 於工作場所廣泛應用LED照明系統；
- 保持舒適的室內溫度；
- 根據營運時間表，在工作場所提供具個別開關及區域控制的照明及通風系統；
- 鼓勵僱員關閉閒置的機器及設備，例如電腦及顯示器；

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ENVIRONMENTAL PROTECTION (continued)

3.2 Energy Efficiency Management (continued)

- Procuring energy efficient electrical appliances (such as those with Grade 1 energy labels, fridge with door) and systems;
- Encouraging employees to make the best use of modern telecommunication system to avoid unnecessary travel arrangement wherever appropriate and possible;
- Placing "Green Message" reminders on office equipment and workplace to further enhance employees' environmental awareness;
- Continuously replacing aged air handling unit by more energy efficient ones with variable frequent drive control;
- Cleaning the air conditioners regularly to improve operational efficiency;
- Installing timing devices in some equipment for automatic shutdown during non-office hours to avoid unnecessary energy consumption;
- Implementing a rationing system for office supplies;
- Applying energy-saving modes by default for all electrical appliances;
- Switching off LED advertising panels during non-business hours;
- Establishing operational protocols and centralising management to ensure the effective use of vehicles;
- Conducting regular inspection and maintenance of vehicles to enhance burning efficiency of fuel; and
- Preferring local suppliers.

The Group believes that the adoption of the above mitigation measures will help to change the behavior of the use of energy in the workplace and finally achieve the goal of reducing the GHG emission and protecting our environment.

環境保護(續)

3.2 能效管理(續)

- 採購節能電器(例如貼有1級能源標籤的電器、有門冰箱)及系統;
- 鼓勵僱員利用現代通訊系統,在適當及可能的情況下避免不必要的差旅安排;
- 在辦公室設備及工作場所貼上「綠色信息」告示貼,進一步提高僱員的環保意識;
- 持續以具有變頻驅動控制且更節能的裝置替換老化的空氣處理裝置;
- 定期清潔空調,提高運行效率;
- 部分設備安裝定時裝置,在非辦公時間自動關機,避免不必要的能源消耗;
- 實施辦公室用品配給制度;
- 所有電器設置應用節能模式;
- 在非營業時間關閉LED廣告面板;
- 建立操作規程及集中管理,以確保車輛有效使用;
- 定期對車輛進行檢查及保養,以提高燃料的燃燒效率;及
- 優先選用當地供應商。

本集團深信,採用以上緩解措施將有助改變工作場所使用能源之做法,最終達成減少溫室氣體排放及保護環境之目標。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ENVIRONMENTAL PROTECTION (continued)

3.3 Emissions

GHG

The Group's major business focus is on the supply chain management solutions and the culture and entertainment, with the absence of manufacturing and construction activities, majority of our operations are conducted in an office environment and limited environmental impact is caused directly by our office operations.

Carbon footprint arising from our day-to-day operations is mainly from the electricity used in office, emissions from vehicles and business travel of our directors and employees and paper waste disposal at landfills.

The data related to GHG emissions of the Group's operation is as follows:

Table 1 – Air Emissions

Air emissions	Unit	FY2025	FY2025 Intensity	FY2024	FY2024 Intensity
廢氣排放	單位	二零二五年 財政年度	二零二五年 財政年度 密度	二零二四年 財政年度	二零二四年 財政年度 密度
GHG emissions 溫室氣體排放	kgCO ₂ e 千克二氧化碳當量	197,952.9	761.4	214,225.8	874.4
Nitrogen Oxides (NO _x) 氮氧化物(NO _x)	g 克	2,822.4	10.9	2,944.0	12.0
Sulphur Oxides (SO _x) 硫氧化物(SO _x)	g 克	57.4	0.2	55.7	0.2
Particulate Matter (PM) 顆粒物(PM)	g 克	207.8	0.8	203.3	0.8

環境保護(續)

3.3 排放物

溫室氣體

本集團的主要業務專注於供應鏈管理解決方案及文化娛樂，並無製造及建築活動，我們的大部分業務活動在辦公室環境中進行，對環境造成的直接影響有限。

我們日常業務活動產生的碳足跡主要來自辦公室用電、董事及僱員乘車及差旅產生的排放，以及於堆填區棄置的廢紙。

本集團於營運產生的溫室氣體排放量相關數據如下：

表1 – 廢氣排放

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

ENVIRONMENTAL PROTECTION (continued)

3.3 Emissions (continued)

GHG (continued)

Table 2 – GHG Emissions Breakdown

GHG emissions	Unit	FY2025	FY2024
溫室氣體排放	單位	二零二五年 財政年度	二零二四年 財政年度
Total GHG Emissions (Scope 1, 2 & 3) 溫室氣體排放總量(範圍1、2及3)	kgCO ₂ e 千克二氧化碳當量	197,952.9	214,225.8
Scope 1 – Direct emissions 範圍1 – 直接排放	kgCO ₂ e 千克二氧化碳當量	7,325.4	8,938.6
Scope 2 – Energy indirect emissions 範圍2 – 能源間接排放	kgCO ₂ e 千克二氧化碳當量	155,103.1	168,675.0
Scope 3 – Other indirect emissions 範圍3 – 其他間接排放	kgCO ₂ e 千克二氧化碳當量	35,524.4	36,612.2
Intensity of GHG emissions 溫室氣體排放密度	kgCO ₂ e/total numbers of employees 千克二氧化碳當量/僱員總數	761.4	874.4

Note:

Scope 1 emissions come from direct GHG emissions from combustion of fuels in stationary or mobile sources (excluding electrical equipment) to generate electricity, heat or steam.

Scope 2 emissions come from indirect GHG emissions from the generation of purchased electricity.

Scope 3 emissions include other indirect GHG emissions that occur outside the Group such as emissions from business travel of employees and paper waste disposed at landfills.

The methodology adopted for reporting on GHG gas emissions set out above was based on “How to Prepare an ESG Report? – Appendix 2: Reporting Guidance on Environmental KPIs” issued by the Stock Exchange and The GHG Protocol: A Corporate Accounting and Reporting Standard.

GHG emissions included emissions of carbon dioxide, methane, and nitrous oxide, where methane and nitrous oxide emissions were converted to carbon dioxide emissions based on global warming potential. Therefore, the total amount of GHG emissions is the total amount of carbon dioxide emissions equivalent.

環境保護 (續)

3.3 排放物 (續)

溫室氣體 (續)

表2 – 溫室氣體排放明細

附註：

範圍1 排放來自固定或流動來源(不包括電力設備)為產生電力、熱力或蒸汽而燃燒燃料的直接溫室氣體排放。

範圍2 排放來自購入電力產生的間接溫室氣體排放。

範圍3 排放包括本集團以外產生的其他間接溫室氣體排放，例如僱員商務差旅的排放及於堆填區棄置的廢紙。

上述溫室氣體排放報告方法依據香港聯合交易所發布的《如何編製ESG報告？ – 附錄2：環境關鍵績效指標報告指南》及《溫室氣體會計系統：企業會計與報告準則》。

溫室氣體排放包括二氧化碳、甲烷和一氧化二氮的排放，其中甲烷和一氧化二氮的排放量根據全球暖化潛勢值轉換為二氧化碳排放量。因此，溫室氣體排放總量等於二氧化碳當量排放量。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ENVIRONMENTAL PROTECTION (continued)

3.3 Emissions (continued)

Target

The Group and the ESG Committee has established an emission reduction pathway with a long-term perspective as a directional target to review the GHG emissions from time to time in the coming year by closely implementing the measures as disclosed in section 3.2 of this report.

We are dedicated to contributing to environmental protection. We will continue to review the effectiveness of the existing initiatives and continue to identify opportunities for increasing energy efficiency in future years.

3.4 Waste Management

Waste Management Policy

The Group endeavours to adopt a 'go-green' operational initiative in minimising waste in our operation wherever possible and practical. In doing so, constant reminder for our colleagues on the "4-R Principles – Reduce, Reuse, Replace and Recycle" are well communicated across departments. Our waste management policy has set out the 4-R Principles and detailed procedures for implementation. We strive to achieve reduction of waste from its origin. Our waste management practice is compliant with laws and regulations relating to environmental protection in the region where we operate.

Hazardous Waste

Due to our business nature, the Group does not produce material hazardous waste from its daily office operations other than batteries and used computers. The Group encourages the development of new technologies and progressive designs to minimise application of hazardous materials in designs and to be compliant with the latest regulatory requirements. In addition, electronic waste was recycled whenever practical across our business operations, ultimately reducing both the monetary and environmental costs involved in disposal of these electrical parts that may become hazardous waste.

環境保護 (續)

3.3 排放物 (續)

目標

本集團及環境、社會及管治委員會已制訂具有長遠願景的減排路線圖，作為未來方向的目標，通過嚴格執行本報告第3.2節所披露的措施，於來年將會不時監察溫室氣體排放的狀況。

我們致力為環境保護作出貢獻。我們將繼續審視現有舉措的成效，並繼續物色機會，在未來數年提高能源效率。

3.4 廢物管理

廢物管理政策

本集團致力推行「更環保」的經營措施，盡可能減少營運產生的廢物。就此而言，會不斷提示各部門同事「4-R原則—減少使用(Reduce)、物盡其用(Reuse)、替代使用(Replace)及循環再用(Recycle)」。我們的廢物管理政策內載有4-R原則及其具體實施流程。我們致力從源頭實現廢物管理。我們的廢物管理常規符合我們經營所在地區的環保相關法律及法規。

有害廢棄物

基於業務性質使然，除電池及二手電腦外，本集團並無於日常辦公室營運過程中產生重大有害廢棄物。本集團鼓勵開發新技術及漸進式設計，以盡量減少在設計中應用有害材料，並符合最新的監管規定。此外，在可行情況下，我們致力於營運過程中回收電子廢物，最終減少處置該等可能成為有害廢棄物的電子零件所涉及的金錢及環保成本。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ENVIRONMENTAL PROTECTION (continued)

3.4 Waste Management (continued)

Non-hazardous Waste

Non-hazardous wastes produced during the year were mainly general office wastes and domestic refuse, scrap paper, cardboard and packaging materials which were at a reasonable level, including used paper and used stationery. All these wastes were collected and disposed of properly. No hazardous waste with significant environmental impact is produced due to the Group's business nature.

Table 3 – Non-hazardous Waste

Waste 廢棄物	Unit 單位	FY2025	FY2024
		二零二五年 財政年度	二零二四年 財政年度
Total non-hazardous waste produced 所產生無害廢棄物總量	kg 千克	51,667.2	48,686.4

* The data of non-hazardous waste, including general domestic waste, are based on best estimation by the management.

We constantly support paperless office and encourage all employees to reduce paper usage by duplex printing and reuse single-sided paper for photocopying, paper recycle and frequent use of electronic information systems for material sharing or internal administrative documents. We created a centralised paper ordering system to simplify paper usage monitoring. We use e-greeting cards to send festival greetings to the stakeholders. We encourage the information sharing via IT networks and reduce difficult documentation procedure. We maintain 100% recycling of used toner cartridges by collecting and returning all used cartridge to recycling agents. We encourage minimal consumption of paper towels in the workplaces. We implemented paperless internal application such as employee time sheets, quality inspection forms and leave forms etc. We adopted the smart printing solution. The smart printing solution enables the Group to achieve environmental objectives by reducing unclaimed printing, as printing is released only upon presentation of a staff card from that particular staff who gives the printing instruction.

環境保護(續)

3.4 廢物管理(續)

無害廢棄物

本集團年內產生的無害廢棄物主要為一般辦公室廢物及生活垃圾、廢紙、紙板及包裝材料(用量合理)，包括已用紙張及文具。所有廢物經妥當回收及處置。由於本集團的業務性質，概無產生對環境造成重大影響的有害廢棄物。

表3 – 無害廢棄物

* 無害廢棄物(包括一般生活廢物)的數據乃基於管理層估算得出。

我們一直支持無紙化辦公室及鼓勵全體僱員透過雙面打印及將曾單面使用的紙張重用於影印、紙張回收及慣常使用電子資訊系統進行資訊分享或內部行政檔案之用，藉以減少紙張使用量。我們創建集中的紙張訂購系統，以簡化監測紙張的使用。我們使用電子賀卡向持份者發送節日問候。我們鼓勵通過資訊科技網絡共享信息，減少繁瑣的文件存檔程序。我們收集並向回收代理商交回所有已使用的碳粉盒，以保持100%回收已使用的碳粉盒。我們鼓勵在工作場所盡量減少使用紙巾。我們已實施無紙化的內部應用，如員工考勤表、質量檢查表及休假表等。我們已採納智能打印解決方案。智能打印解決方案使本集團能夠通過減少無人認領列印的情況從而實現環保目標，因為只有在發出列印指令的特定員工出示員工卡後方能列印。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ENVIRONMENTAL PROTECTION (continued)

3.4 Waste Management (continued)

Non-hazardous Waste (continued)

The Group encourages recycling practices in the workplace. We encourage our staff to collect and recycle used papers, plastic bottles, appointed recycling contractor to collect computer equipment and aluminium. Recycling bags are also put in the Hong Kong office to collect waste papers for recycling.

Wastewater Discharge

The Group's operations do not consume a significant amount of water. Our main use of water is for sanitary purposes. The Group ensures all domestic sewage is properly discharged into the urban sewage pipe network for subsequent sewage treatment.

Target

The Group and the ESG Committee has established an emission reduction pathway with a long-term perspective as a directional target to review the waste emissions from time to time in the coming year by closely implementing the measures as disclosed in section 3.4 and 3.5 of this report.

We are dedicated to contributing to environmental protection. We will continue to review the effectiveness of the existing initiatives and continue to identify opportunities for reducing waste production in future years.

Target for water efficiency is not presented as data gathering is not applicable.

3.5 Use of Resources

The Group acknowledges the importance of maximising resources efficiency to every responsible corporate, and has been exploring for new ways to lessen the waste generated on paper and packaging material, while promoting conservation of energy and resources. The Group has in place policies to raise awareness of electricity conservation and has implemented a number of energy saving measures in our daily operation, details of which can refer to section 3.2 "Energy Efficiency Management" of this report.

環境保護 (續)

3.4 廢物管理 (續)

無害廢棄物 (續)

本集團鼓勵於工作場所進行回收。我們鼓勵員工收集及回收廢紙、塑料瓶、委託回收商回收電腦設備及鋁。香港辦公室亦放有回收袋，用於收集廢紙以作回收。

廢水排放

本集團業務的耗水量不大。我們的主要用水乃供衛生用途。本集團確保所有生活廢水均妥善排放至城市污水管道網絡，以進行後續污水處理。

目標

本集團及環境、社會及管治委員會已制訂具有長遠願景的減排路線圖，作為未來方向的目標，通過嚴格執行本報告第3.4及3.5節所披露的措施，於來年將會不時監察廢物排放的狀況。

我們致力為環境保護作出貢獻。我們將繼續審視現有舉措的成效，並繼續物色機會，在未來數年減少廢物產生。

由於數據收集不可行，故並無提出用水效率目標。

3.5 資源使用

本集團深知最大限度地提高資源效率對每一個負責任的企業的重要性，並一直在探索減少紙張及包裝材料產生廢物的新方法，同時促進節約能源和資源。本集團已制定提高節電意識的政策，並在日常營運中實施多項節能措施，詳情可參閱本報告第3.2節「能效管理」。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ENVIRONMENTAL PROTECTION (continued)

3.5 Use of Resources (continued)

Water Consumption

The Group takes a cautious approach to water stewardship, seeking to maximise efficiency and reduce waste. We strive to engage all employees, clients, suppliers and business partners to develop a habit of conserving water consciously. Water saving devices are installed at water taps in the office wherever possible. Pantry and washrooms are posted with environmental messages to remind employee the importance and urgency of water conservation. The utility facilities are maintained regularly for service to ensure that water seepage or leaking pipelines are replaced or repaired on a timely basis.

There is no applicable data of water consumption because it is not feasible to obtain water withdrawal and discharge data as an individual occupant of leased office premises in Hong Kong where water supply and discharge are not billed to us separately by the respective building management. There is no issue in sourcing water that is fit for purpose whereas the Group considers its water consumption level is reasonable.

Packaging Material

Given our business nature, the Group does not have manufacturing facilities and does not consume a significant amount of packaging material.

環境保護(續)

3.5 資源使用(續)

耗水

本集團在水資源管理方面採取謹慎態度，務求盡量提高效率及減少浪費。我們致力促使全體僱員、客戶、供應商及業務合作夥伴培養自覺節約用水的習慣。盡可能在辦公室的水龍頭上安裝節水裝置；茶水間及洗手間貼上環保信息，以提醒僱員節約用水的重要性及迫切性；定期維護公用設施，確保及時更換或維修滲水或漏水的管道。

由於相關樓宇管理部門不會單獨向我們就香港租用的辦公室物業的供水及排水收取費用，因此以個別用戶身份取得取水及排水數據並不可行，故並無適用的耗水數據。尋求適用水源並無任何問題，而本集團認為其耗水量屬合理。

包裝材料

基於業務性質使然，本集團並無製造設施，亦無消耗大量包裝材料。

Table 4 – Use of Resources

表4 – 資源使用

	Unit	FY2025	FY2025 Intensity	FY2024	FY2024 Intensity
	單位	二零二五年 財政年度	二零二五年 財政年度 密度	二零二四年 財政年度	二零二四年 財政年度 密度
Electricity 電	kWh 千瓦時	339,777.0	1,306.8	353,897.0	1,444.5
Unleaded petrol 無鉛汽油	L 升	3,901.9	15.0	3,787.5	15.5
Paper 紙張	kg 千克	1,372.6	5.3	1,950.4	8.0
Water 水	M ³ 立方米	n/a	n/a	n/a	n/a

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ENVIRONMENTAL PROTECTION (continued)

3.6 Climate-related Disclosure

Governance

Board Leadership and Strategy

Supported by the ESG Committee and other specialised Board Committees, the Board provides strategic leadership and oversight of climate-related risks and opportunities. These issues are reviewed during annual Board meetings and regular meetings to ensure climate considerations are fully integrated into our long-term business strategy.

ESG Committee Composition and Mandate

The ESG Committee, appointed by the Board and chaired by our Executive Director, comprises an Executive Director, an Independent Non-Executive Director and various Department representatives. The Committee is responsible for implementing, managing, and reviewing all climate-change policies. To ensure robust oversight, the Committee meets annually to identify, assess, monitor, and report on climate-related issues.

Capacity Building and Expertise

To maintain high-level climate competence, the Board will receive ongoing training to ensure the necessary expertise to oversee climate risks effectively. Furthermore, we regularly invite subject matter experts to address the Board, particularly regarding material issues affecting our business operations.

Integration and Monitoring

We have integrated climate considerations into our core governance by broadening the responsibilities of our standing committees. Specifically, the ESG Committee maintains a dedicated focus on monitoring climate-related risks and performance, complemented by the Audit Committee's oversight of our climate strategy as it pertains to reporting standards and public disclosure.

Management Responsibility

Management is responsible for determining and allocating the necessary resources and capital for the identification, mitigation, and monitoring of climate-related issues. Additionally, the management team establishes climate-related performance targets to assist the Board in evaluating the overall effectiveness of our climate strategy and mitigation measures.

環境保護 (續)

3.6 氣候相關披露

管治

董事會領導及策略

在環境、社會及管治委員會及其他專門董事會委員會的支持下，董事會就提供氣候相關風險與機遇提供策略引導及監督。該等議題於年度董事會會議及常規會議上審閱，以確保氣候考量充分融入我們的長期業務策略。

環境、社會及管治委員會組成及職權範圍

環境、社會及管治委員會由董事會委任，由執行董事擔任主席，成員包括一名執行董事、一名獨立非執行董事及多個部門代表。委員會負責執行、管理及檢討所有氣候變化政策。為確保有效監督，委員會每年召開會議，以識別、評估、監察及報告氣候相關議題。

能力建構與專業知識

為保持高水準的氣候應對能力，董事會將持續接受培訓，以確保其具備有效監督氣候風險所需的專業知識。此外，我們定期邀請相關領域的專家向董事會提供意見，特別是針對影響我們業務營運的重大議題。

整合與監督

我們已通過擴大現有常設委員會的職責範圍，將氣候考量納入核心管治架構。具體而言，環境、社會及管治委員會專注監督氣候相關風險及績效，而審核委員會則負責監督涉及報告標準及公開披露事項的氣候策略。

管理層責任

管理層負責釐定及分配所需資源與資金，以識別、緩解及監督氣候相關事宜。此外，管理團隊制定氣候相關績效目標，以協助董事會評估我們的氣候策略及緩解措施的整體成效。

ENVIRONMENTAL PROTECTION (continued)

3.6 Climate-related Disclosure (continued)

Governance (continued)

Management Responsibility (continued)

Integrated approach of the governance structure in relation to the climate related disclosure:

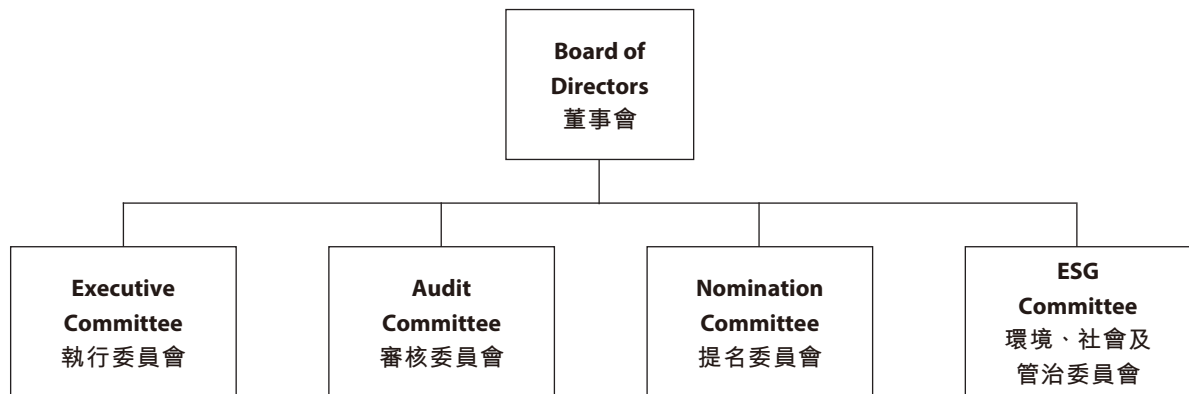
環境保護 (續)

3.6 氣候相關披露 (續)

管治 (續)

管理層責任 (續)

針對與氣候相關披露的管治結構綜合方針：



Integrating the climate related risk and opportunities into day-to-day management and operation
將氣候相關風險與機遇融入日常管理及營運

Ensuring compliance with new regulations
確保符合新法規

Ensuring the Board has the necessary expertise and skills to oversee climate related issues
確保董事會具備監督氣候相關議題所需的專業知識與技能

Formulating and reviewing the implementation of the ESG policy in relation to climate related issue
制定及檢討與氣候相關議題有關的環境、社會及管治政策的實施情況

Strategy

Climate-related Risk and Opportunities

To identify climate-related risks, the Group adopted an industry-level risk review approach, recognising that these risks are highly dependent on our specific sector. The results of our materiality assessment and selected climate scenarios were presented to gather specific insights from management regarding our operations. We have also employed The Intergovernmental Panel on Climate Change ("IPCC"): SSP1.9 and SSP8.5 climate scenario to strengthen our analytical capabilities. A qualitative evaluation approach has been further adopted through the management's internal discussions and prioritisation of the identified risks.

策略

氣候相關風險與機遇

為識別氣候相關風險，本集團採納行業層面的風險檢討方針，並知悉此類風險高度依賴於我們所處的特定行業。我們向管理層提交了重要性評估結果和選定的氣候情景，旨在收集他們就與我們營運相關的具體見解。此外，我們還採用了政府間氣候變遷專門委員會（「IPCC」）的SSP1.9和SSP8.5氣候情景，以增強我們的分析能力。並透過與管理階層的內部討論和對已識別風險的優先排序，進一步採用了定性評估方法。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ENVIRONMENTAL PROTECTION (continued)

3.6 Climate-related Disclosure (continued)

Strategy (continued)

Climate-related Risk and Opportunities (continued)

The Group has identified the following climate-related risks that may impact our operations over the short terms (1–3 years), medium (4–5 years), and long term (beyond 5 years):

環境保護 (續)

3.6 氣候相關披露 (續)

策略 (續)

氣候相關風險與機遇 (續)

本集團已識別以下可能於短期（1至3年）、中期（4至5年）及長期（5年以上）影響我們運營的氣候相關風險：

Risk variables 風險變量	Description 描述	Impact time horizon 影響時間範圍	Current and anticipated financial implication 當前及預期財務影響
Transition Risks 轉型風險			
Policy and legal risks	Enhanced regulatory disclosure: Increasing requirements for mandatory carbon reporting lead to higher compliance costs and the need for specialised ESG relevant training.	Short/medium term	<ul style="list-style-type: none"> Cost and time increase such as data collection and training Increase the administrative, auditing and professional costs for the Group
政策與法律風險	加強監管披露：強制性碳報告要求不斷提高，導致合規成本增加，並需要專門的ESG相關培訓。	短／中期	<ul style="list-style-type: none"> 成本及時間增加，例如數據收集及培訓 增加本集團的行政、審計及專業成本
Market and Technology Risks	Transition to low-emission vehicles: The shift toward electric vehicles for corporate transport.	Medium to long term	<ul style="list-style-type: none"> Increase in capital expenditure for the replacement of assets and procurement of new electric vehicles. Potential for accelerated depreciation or write-down costs related to the early retirement of the current vehicles.
市場與技術風險	轉用低排放車輛：公司運輸轉用電動汽車。	中長期	<ul style="list-style-type: none"> 更換資產及採購新電動汽車的資本支出增加。 現有車輛提前報廢可能導致加速折舊或撇減成本。

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

ENVIRONMENTAL PROTECTION (continued)

3.6 Climate-related Disclosure (continued)

Strategy (continued)

Climate-related Risk and Opportunities (continued)

環境保護 (續)

3.6 氣候相關披露 (續)

策略 (續)

氣候相關風險與機遇 (續)

Risk variables 風險變量	Description 描述	Impact time horizon 影響時間範圍	Current and anticipated financial implication 當前及預期財務影響
Physical Risks – Acute 實體風險 – 突發			
Flooding and Storm 洪水與強風	Grid instability and infrastructure damage: Increased frequency of cyclones, typhoons, and floods can cause physical damage to regional power grids. Such events can lead to inadequate or unstable electricity supply, disrupting daily operations. 電網不穩及基礎設施損壞：氣旋、颱風及洪水發生頻率增加，可能對區域電網造成物理損壞。此類事件可導致電力供應不足或不穩定，中斷日常運營。	Medium to long term 中長期	– Increased operational costs due to rising electricity bills and the need for emergency power solutions. – 因電費上漲及需要緊急電力解決方案而導致運營成本增加。
Physical Risks – Chronic 實體風險 – 慢性			
Temperature Extremes 極端氣溫	Heatwave: Increase frequency and intensity of temperature extremes and heatwaves 熱浪：極端氣溫及熱浪的頻率及強度增加	Short/medium term 短/中期	– Increase in operational cost due to higher air conditioning usage – 因空調用量增加而導致運營成本上升

Climate Strategy and Decision-making

Our climate strategy is centered on building long-term resilience by integrating climate-related risks and opportunities into our core operating business. Aligned with our 2050 Net Zero commitment, the Board's strategic direction is implemented across all businesses under our operational control to balance the Group's carbon footprint with its exposure to environmental volatility. This coordinated approach ensures that climate risk management is embedded within our core corporate actions.

氣候策略與決策

我們的氣候策略核心是將氣候相關風險與機遇融入核心運營業務，以建立長期韌性。與我們的二零五零年淨零排放承諾一致，董事會的策略方向在我們運營控制下的所有業務中貫徹執行，以平衡本集團的碳足跡與環境波動風險。這種協調一致的方式確保氣候風險管理嵌入我們的核心理公司行動中。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ENVIRONMENTAL PROTECTION (continued)

3.6 Climate-related Disclosure (continued)

Strategy (continued)

Climate Strategy and Decision-making (continued)

To increase the climate resilience of our business model, we conducted a comprehensive strategic review using scenario analysis for 2030 and 2050 time horizons. By benchmarking our operations against the IPCC's SSP1.9 (low-emission) and SSP8.5 (high-emission) pathways, this proactive evaluation allows us to navigate both the transition to a low-carbon economy and the physical risks of climate change, ensuring our portfolio remains robust and competitive.

Our Climate Strategy

Pillar 支柱	Action area 行動領域	Key initiatives 關鍵舉措
Strategy and allocation	Business model shift	Vehicles transition: Replace the internal combustion engine vehicles with electric vehicles to reduce carbon emissions.
策略與配置	業務模式轉型	<p>Asset efficiency: Systematic retirement of low-efficiency office equipment to reduce operational carbon footprint.</p> <p>車輛轉型：將內燃機車輛更換為電動汽車，以減少碳排放。</p> <p>資產效率：系統性淘汰低效率辦公設備，以減少運營碳足跡。</p>

環境保護 (續)

3.6 氣候相關披露 (續)

策略 (續)

氣候策略與決策 (續)

為提高我們業務模式的氣候韌性，我們採用二零三零年及二零五零年時間範圍的情景分析進行了全面的策略評估。通過將我們的運營與IPCC的SSP1.9 (低排放) 及SSP8.5 (高排放) 路徑進行基準比較，這種前瞻性評估使我們能夠駕馭向低碳經濟的轉型以及氣候變化的實體風險，確保我們的投資組合保持穩健及競爭力。

我們的氣候策略

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ENVIRONMENTAL PROTECTION (continued)

3.6 Climate-related Disclosure (continued)

Strategy (continued)

Climate Strategy and Decision-making (continued)

Our Climate Strategy (continued)

環境保護(續)

3.6 氣候相關披露(續)

策略(續)

氣候策略與決策(續)

我們的氣候策略(續)

Pillar 支柱	Action area 行動領域	Key initiatives 關鍵舉措
Adaptation & mitigation 適應與減緩	Direct operational protection 直接運營保護	<p>Sustainable packaging: Research more environmental friendly packaging and material</p> <p>Hazard management: Enhanced routine inspections and early detection of hazards, implementing practical preventive measures to reduce potential damage from natural disasters.</p> <p>Data resilience: Regularly perform complete backups of system data to ensure the rapid resumption of critical business operations in the event of a disruption.</p> <p>可持續包裝：研究更環保的包裝及材料</p> <p>危害管理：加強危害的定期檢查及早期發現，實施切實可行的預防措施，以減少自然災害造成的潛在損失。</p> <p>數據韌性：定期對系統數據進行完整備份，以確保在發生中斷時能够快速恢復關鍵業務運營。</p>
Organisational 組織層面	Resourcing & capacity building 資源配置與能力建設	<p>Role integration: Expanded existing employees' roles and responsibilities to formally include the management of climate-related risks and opportunities.</p> <p>Safety culture: Regularly promote natural disaster prevention knowledge to enhance the safety awareness and protection capabilities of the Group's employees.</p> <p>角色整合：擴大現有員工的角色及職責範圍，以涵蓋氣候相關風險與機遇。</p> <p>安全文化：定期推廣預防自然災害的知識，以提升本集團員工的安全意識及防護能力。</p>

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ENVIRONMENTAL PROTECTION (continued)

3.6 Climate-related Disclosure (continued)

Strategy (continued)

Financial position, financial performance and cash flows

Current financial effects

For the current financial Reporting Period, there have been no material financial effects resulting from climate-related risks. However, we remain vigilant and will continue to monitor our climate resilience and any potential impacts on our financial performance moving forward.

Anticipated financial effects

To demonstrate our commitment to sustainability, the Group has allocated a dedicated reserve over the next five years to manage anticipated climate-related costs and transitions.

Capital Expenditure (CAPEX)–Vehicles Decarbonisation:

The primary focus of this investment will primarily support the transition of our corporate vehicles. We are committed to replacing traditional Internal Combustion Engine (ICE) vehicles with fully electric models. This transition is a key pillar of our strategy to reduce our direct carbon footprint and align with global low-carbon transport trends.

Insurance and Asset Protection: A portion of the allocated reserve will support comprehensive insurance coverage for our office premises and personnel. This investment is designed to safeguard corporate property and ensure the safety of our employees against increasing physical climate risks.

Energy-Efficient Infrastructure: We anticipate changes in our operating costs as we transit to a lower-carbon office environment. This includes the strategic procurement of energy-efficient equipment, such as LED lighting, high-efficiency refrigeration, and low-energy printing systems, to reduce our indirect emissions.

Enhanced Regulatory Disclosure: In response to increasing mandatory carbon reporting requirements, the Group is prepared for higher compliance costs.

Specialised ESG Training: We will increase investment in professional training and regular regulatory updates. This ensures our internal teams possess the specialised expertise required to navigate evolving ESG standards and manage climate-related risks effectively.

環境保護 (續)

3.6 氣候相關披露 (續)

策略 (續)

財務狀況、財務表現及現金流量

當前財務影響

氣候相關風險並未對本財務報告期間產生重大財務影響。然而，我們保持警惕，將持續監察我們的氣候適應能力及未來對財務表現產生的任何潛在影響。

預期財務影響

為彰顯我們對可持續發展的承諾，本集團已就未來五年分配專項儲備，以管理預期氣候相關成本及轉型。

資本支出 (CAPEX)–車輛脫碳：此項投資的主要焦點將主要用於支持我們公司車輛的轉型。我們致力於將傳統內燃機 (ICE) 車輛替換為全電動車型。此項轉型是我們減少直接碳足跡及順應全球低碳交通趨勢戰略的關鍵支柱。

保險與資產保護：部分指定儲備將用於為我們的辦公場所及人員提供全面保險保障。此項投資旨在保障公司財產及確保員工安全，以應對日益增加的實體氣候風險。

節能基礎設施：我們預期在向低碳辦公環境轉型過程中，運營成本將發生變化。這包括策略性採購節能設備，如LED照明、高效製冷及低能耗打印系統，以減少我們的間接排放。

加強監管披露：為應對日益嚴格的強制性碳報告要求，本集團已準備好承擔更高的合規成本。

專業 ESG 培訓：我們將增加對專業培訓及定期監管更新的投入。此舉確保我們的內部團隊具備所需的專業知識，以應對不斷演變的 ESG 標準，並有效管理與氣候相關的風險。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ENVIRONMENTAL PROTECTION (continued)

3.6 Climate-related Disclosure (continued)

Strategy (continued)

Climate-related targets

Target set 目標設定	Reduce total GHG emission to 75% of our current emission in 2050 於二零五零年將溫室氣體淨排放總量減少至當前排放量的75%
Target type 目標類別	Absolute 絕對值
Objective of target 目標宗旨	To align with the Paris agreement's 2050 goal to limit global warming to reach net-zero GHG emission 與《巴黎協定》於二零五零年實現溫室氣體淨零排放以限制全球變暖的目標保持一致
Monitoring progress 進度監控	Our ESG Committee reviews the target and our performance annually and assesses whether revision is necessary 我們的環境、社會及管治委員會每年檢討目標及表現，並評估是否需要修訂
Scope of target 目標範圍	Cover our business of trading and supply chain management services and culture and entertainment 涵蓋貿易及供應鏈管理服務業務以及文化娛樂業務的營運
Gross emission – base period (2024) 總排放量－基期(二零二四年)	214,226 kgCO ₂ e 214,226 千克二氧化碳當量
Gross emission – base period (2050) 總排放量－基期(二零五零年)	160,670 kgCO ₂ e 160,670 千克二氧化碳當量

環境保護(續)

3.6 氣候相關披露(續)

策略(續)

氣候相關目標

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

WORKPLACE AND EMPLOYMENT

4.1 Recruitment and Promotion

The Group regards every employee as the most valuable resource and our greatest asset to propel the Company forward and is committed to creating a nurturing environment for our employees, where employee's development and training were centered. We are aware that creating value for our employees would be equivalent to creating value for all of our stakeholders. As such, it is of paramount importance for us to proactively manage our talent pipeline and career development for employees.

The Group is determined to uphold an open, fair, just and reasonable recruitment and human resource policies, with respect to equal opportunities, diversity and anti-discrimination. We embrace diversity and inclusion. We do not have specific requirements or conventions on gender, age or race in employment. Our recruitment policy stipulates that we recruit candidates based on their experience and expertise, and do not discriminate on grounds of gender, disability, pregnancy, marital and family status, racial background, religious belief, age or sexual orientation. Our Group is firmly committed to gender equality, and particularly encourages female participation at managerial and operational levels. The Group endeavours to provide a good working environment free from discrimination and harassment by putting the principle of equality and fairness into practice.

We are committed to supporting our employees to maintain a family-friendly work environment because we respect their roles and responsibilities in their families. We strive to make sure employees and business partners comply with laws and regulations, follow ethical business practices and respect equal opportunity in employment. We bring in new recruits and equip them with necessary skill sets to develop a long-term rewarding career with us.

工作場所及僱傭

4.1 招聘及晉升

本集團將每位僱員視為推動本公司發展的最寶貴資源及最重要資產，致力於為僱員創造一個以僱員發展及培訓為中心的培育環境。我們深知，為僱員創造價值將等同於為所有持份者創造價值。因此，積極管理人才隊伍及僱員的職業發展，對我們來說至關重要。

本集團致力於平等機會、多元化及反歧視方面秉持公開、公平、公正及合理的招聘及人力資源政策。我們支持多元及共融。我們對僱傭的性別、年齡或種族並無特別要求或慣例。我們的招聘政策規定，我們基於申請人的經驗及專業知識招聘，不會因性別、殘疾、懷孕、婚姻及家庭狀況、種族背景、宗教信仰、年齡或性取向而歧視。本集團堅定地致力於性別平等，尤其是鼓勵女性參與管理及運營階層。本集團本著平等、公平的原則，努力提供一個沒有歧視和騷擾的良好工作環境。

我們致力支援僱員，維護適合家庭的工作環境，因為我們尊重彼等於家庭中的角色及責任。我們致力於確保僱員及業務合作夥伴遵守法律法規，遵循道德商業常規並尊重平等的就業機會。我們引進新僱員並為彼等配備必要技能，以與我們共同發展長遠並具成就的事業。

WORKPLACE AND EMPLOYMENT (continued)

4.2 Employment

The Group offers competitive remuneration and implements a sound performance appraisal system with appropriate incentives in order to attract and retain our employees. The Group offers competitive wages, medical insurance, disability and invalidity coverage and other compensation to our employees. Remuneration payable to staff was determined based on their duties, work experience and the prevailing market practices. Salary increments are assessed objectively, on an individual, team and business performance basis and the remuneration packages are regularly reviewed and adjusted to remain the Group's competitiveness in the labour market. Apart from basic remuneration, share options may be granted to eligible employees by reference to the performance of the Group and individual employees. We have well-equipped pantry with free refreshment and drinks. Our employees are entitled to paid sick leave, marriage leave, compassionate leave, maternity leave and paternity leave in accordance with the applicable labour laws and regulations. To create a harmonious working environment and enhance employees' sense of belongings towards the Group, we organise leisure activities for employees from time to time to strengthen bonding between colleagues across different departments.

In order to ensure our employees' understanding of the Group's policies, employee handbook has been issued to each employee. Terms and conditions of employment, staff compensation and dismissal, staff benefits, policies in avoiding conflict of interest, chance of promotion, occupational health and safety, complaint and whistle-blowing channels and office rules are clearly stated in the employee handbook.

Our remuneration policy strictly adheres to the Employment Ordinance (Chapter 57 of the Laws of Hong Kong) and other applicable laws and regulations relating to employment.

As at 31 December 2025, the Group had 260 full-time employees, of which 69% based in the PRC, 19% based in Hong Kong, 5% based in Bangladesh, 3% based in Taiwan, 2% based in Vietnam and 2% based in other regions.

During the Reporting Period, the Group was not aware of any incident of material non-compliance that has a significant impact on the Group relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare.

工作場所及僱傭 (續)

4.2 僱傭

本集團提供有競爭力的薪酬，實施完善的績效考核制度，並有適當的獎勵計劃，以吸引及挽留僱員。本集團為僱員提供有競爭力的工資、醫療保險、傷殘及殘疾保險及其他補償。應付予員工的薪酬乃根據其職責、工作經驗及現行市場慣例釐定。加薪是以個人、團隊及業務表現為基礎而作客觀評估，本集團定期審查及調整薪酬待遇，以保持本集團在勞動力市場的競爭力。除基本薪酬外，本集團亦可根據本集團及個別僱員的表現，向合資格僱員授予購股權。我們有設備齊全的茶水間，提供免費茶點和飲料。僱員根據適用勞工法例及規例，享有有薪病假、婚假、恩恤假、產假及侍產假。為營造和諧的工作環境，增強僱員對本集團的歸屬感，我們不定期為僱員舉辦休閒活動，加強不同部門同事之間的聯繫。

為確保僱員了解本集團的政策，本集團向每位僱員發放僱員手冊。僱員手冊中明確訂明僱用條款及條件、員工補償及解僱、員工福利、避免利益衝突的政策、晉升機會、職業健康與安全、投訴及舉報渠道及辦公制度。

我們的薪酬政策嚴格遵守《僱傭條例》(香港法例第57章)及其他適用的僱傭法律及法規。

於二零二五年十二月三十一日，本集團有260名全職僱員，其中69%在中國，19%在香港，5%在孟加拉，3%在台灣，2%在越南以及2%在其他地區。

於報告期間，本集團並不知悉有任何不合規事件對本集團在補償及解僱、招聘及晉升、工時、休息時間、平等機會、多元化、反歧視以及其他待遇及福利方面造成重大影響。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

WORKPLACE AND EMPLOYMENT (continued)

4.2 Employment (continued)

Hong Kong Region

In Hong Kong, the Group complied with the Labour Law of Hong Kong and relevant employment laws and regulations throughout the Reporting Period, including the Mandatory Provident Fund Schemes Ordinance (Chapter 485 of the Laws of Hong Kong) by participating in the Mandatory Provident Fund retirement benefit scheme for our eligible employees, Minimum Wage Ordinance (Chapter 608 of the Laws of Hong Kong), Employment Ordinance (Chapter 57 of the Laws of Hong Kong), and Employees' Compensation Ordinance (Chapter 282 of the Laws of Hong Kong) and other applicable laws and regulations.

PRC Region

In the PRC, we participated in welfare schemes concerning housing provident fund pension insurance, unemployment insurance, maternity insurance, occupational injury insurance and medical insurance in accordance with the local regulations including but not limited to the Regulations on the Administration of Housing Provident Funds, the Social Insurance Law and Labour Law of the PRC and other applicable laws and regulations.

Taiwan Region

In Taiwan, the Group, on a monthly basis, contributes labour pension to individual accounts of labour pension at the Bureau of Labour Insurance, Ministry of Labour for employees pursuant to the Labour Standard Act and Labour Pension Act and other applicable laws and regulations. In addition, the Group also provides mandatory benefits, such as National Health Insurance and Labour Insurance.

工作場所及僱傭 (續)

4.2 僱傭 (續)

香港地區

在香港，本集團於整個報告期間一直遵守香港勞工法例及相關僱傭法律及法規，包括遵守《強制性公積金計劃條例》(香港法例第485章)為合資格僱員參與強制性公積金退休福利計劃、《最低工資條例》(香港法例第608章)、《僱傭條例》(香港法例第57章)及《僱員補償條例》(香港法例第282章)，以及其他適用法例及規例。

中國地區

在中國，我們根據《住房公積金管理條例》、《中華人民共和國社會保險法》及《中華人民共和國勞動法》等當地法規以及其他適用法律法規，參與有關住房公積金、退休金保險、失業保險、生育保險、工傷保險及醫療保險的福利計劃。

台灣地區

在台灣，本集團根據《勞動基準法》及《勞工退休金條例》以及其他適用法律及規例，每月為僱員就勞工退休金向勞動部勞工保險局的勞工退休金個人賬戶供款。此外，本集團亦提供強制性福利，如全民健康保險及勞工保險。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

WORKPLACE AND EMPLOYMENT (continued)

4.2 Employment (continued)

The employee turnover by gender, by age group and by geographical location is as shown below:

Table 5 – Workforce and Turnover Rate

		FY2025	FY2024
		二零二五年	二零二四年
		財政年度	財政年度
Total number of full-time employees	全職僱員總數	260	245
Overall turnover rate	整體流失比率	26.1%	29.6%
Turnover rate by gender	按性別劃分的流失比率		
Male	男性	28.7%	35.8%
Female	女性	24.0%	24.1%
Turnover rate by age group	按年齡組別劃分的流失比率		
Under 30 years old	30歲以下	61.8%	81.6%
30–50 years old	30至50歲	18.3%	17.3%
Over 50 years old	50歲以上	10.0%	13.3%
Turnover rate by geographical location	按地理位置劃分的流失比率		
Hong Kong	香港	16.0%	17.0%
PRC	中國	33.0%	37.0%
Others	其他	20.0%	15.0%

工作場所及僱傭 (續)

4.2 僱傭 (續)

按性別、年齡組別及地理位置劃分的僱員流失情況如下：

表5 – 僱員及流失比率

Note: Turnover rate is defined as the rate of employees who voluntarily resign or leave because of retirement, dismissal, or other reasons, and is calculated according to the following formula:

附註：流失比率的定義是自願辭職或因退休、解僱或其他原因而離職的員工比率，並按以下公式計算：

$$\text{Turnover rate} = \frac{\text{number of employee left during the year}}{(\text{number of employee at beginning of year} + \text{number of employee at end of year})/2}$$

流失比率 = $\frac{\text{年內離職僱員人數}}{(\text{年初僱員人數} + \text{年末僱員人數})/2}$

WORKPLACE AND EMPLOYMENT (continued)

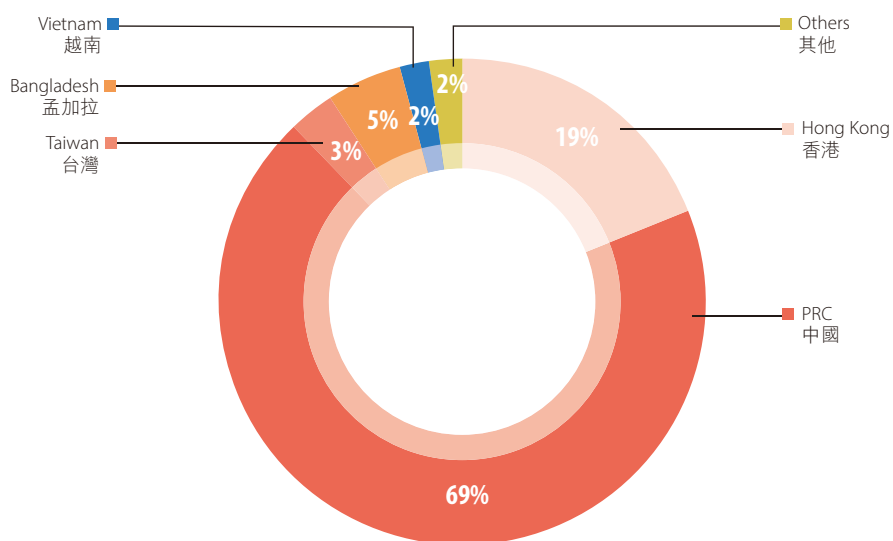
4.2 Employment (continued)

工作場所及僱傭 (續)

4.2 僱傭 (續)

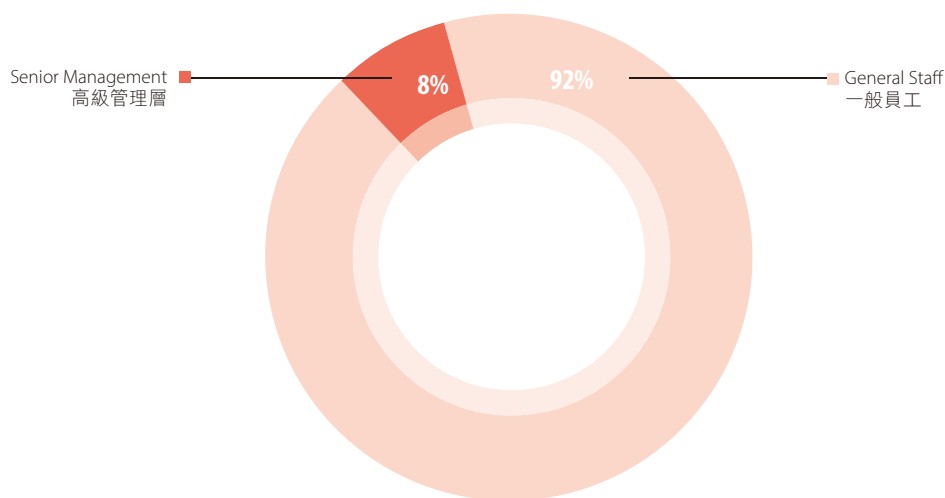
**TOTAL WORKFORCE BY GEOGRAPHICAL REGION
 AS OF 31 DECEMBER 2025**

於二零二五年十二月三十一日按地區劃分的僱員總數



**TOTAL WORKFORCE BY EMPLOYMENT LEVEL
 AS OF 31 DECEMBER 2025**

於二零二五年十二月三十一日按僱傭級別劃分的僱員總數



WORKPLACE AND EMPLOYMENT (continued)

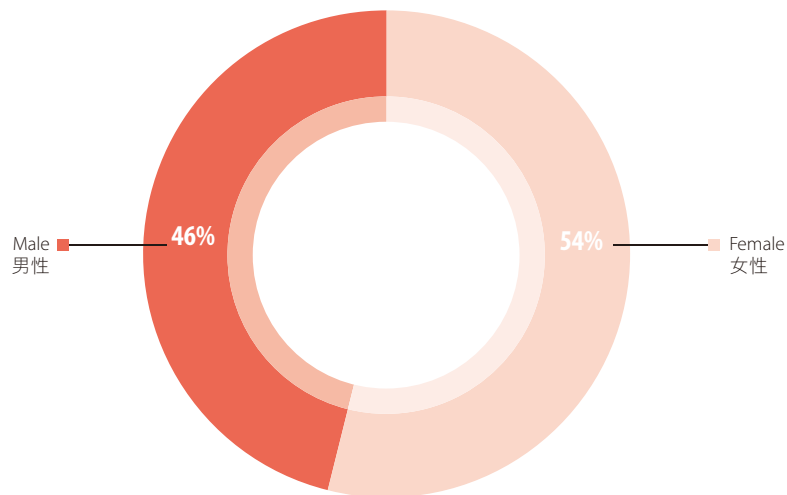
4.2 Employment (continued)

工作場所及僱傭 (續)

4.2 僱傭 (續)

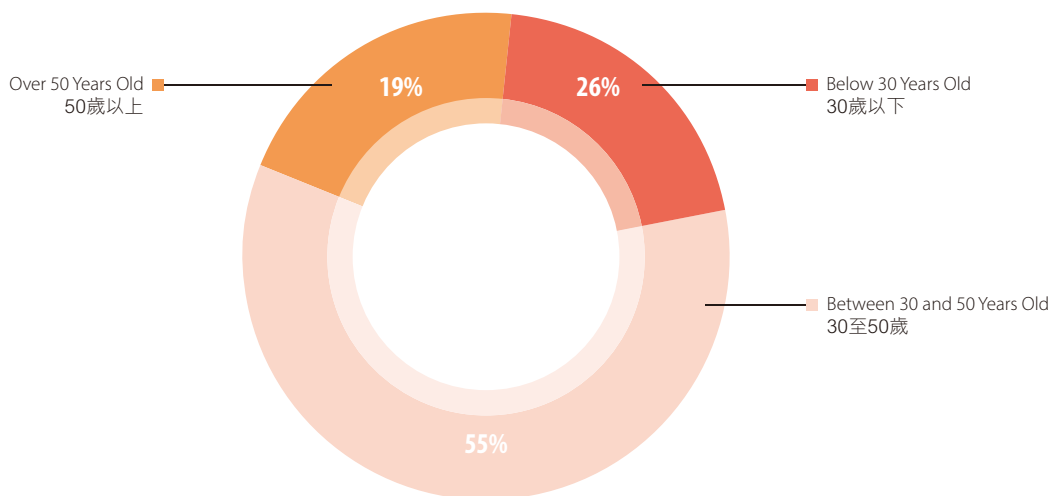
**TOTAL WORKFORCE BY GENDER
AS OF 31 DECEMBER 2025**

於二零二五年十二月三十一日按性別劃分的僱員總數



**TOTAL WORKFORCE BY AGE GROUP
AS AT 31 DECEMBER 2025**

於二零二五年十二月三十一日按年齡組別劃分的僱員總數



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

WORKPLACE AND EMPLOYMENT (continued)

4.3 Occupational Health and Safety

The Group is highly aware that employees' health, safety and wellbeing are of paramount importance to our operations and therefore, the Group is determined to attaching great importance to a healthy, comfortable and safe working environment for our employees. The goals of our Occupational Safety and Health ("OSH") policy are highlighted as below:

- The OSH management system aims at identification, prevention and management of risks and hazards throughout the workplaces as well as follow-up actions for accidents or personal injuries;
- The OSH management system defines appropriate objectives and targets on a regular basis;
- Zero tolerance of accidents and injuries;
- Promotion of safety culture among employees;
- Commitment of appropriate resources and leadership to the OSH management system;
- Communication of our health and safety performance with stakeholders and seek their involvement wherever applicable;
- Regular review of the performance of various OSH measures, so that their effectiveness and reliability can be maintained; and
- Compliance with applicable laws and regulations in relation to OSH.

To achieve the goals of our OSH policy, the following measures are adopted:

- Formulation of emergency response plans, risk assessment and accident investigation mechanism so as to ensure legal compliance with OSH;
- Organisation of fire drills and emergency evacuation simulations to raise the employees' awareness of fire prevention and to equip employees with appropriate knowledge and skills in the event of emergency;

工作場所及僱傭 (續)

4.3 職業健康與安全

本集團高度意識到僱員的健康、安全及福祉對我們的營運而言至關重要，故本集團決意高度重視為僱員提供健康、舒適及安全的工作環境。我們的職業安全與健康（「職安健」）政策目標概述如下：

- 職安健管理制度旨在識別、預防及管理工作地點的風險及危害，以及在事故或人身傷害方面的後續跟進；
- 職安健管理制度定期界定適當的目的及目標；
- 對意外及受傷零容忍；
- 向僱員推廣安全文化；
- 承諾為職安健管理制度提供適當資源及領導；
- 與持份者交流我們的健康與安全績效，並尋求其參與（如適用）；
- 定期檢討各項職安健措施的績效，以保持其有效性及可靠性；及
- 遵守有關職安健的適用法律及法規。

為達成職安健政策的目標，我們已採取以下措施：

- 制定應急計劃、風險評估及意外調查機制，確保遵守有關職安健的法律；
- 舉行防火演習及緊急疏散模擬練習，提升僱員的防火意識，讓僱員具備應付緊急情況的適當知識及技巧；

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

WORKPLACE AND EMPLOYMENT (continued)

4.3 Occupational Health and Safety (continued)

- Improvement of the fire evacuation plans by providing first aid kits and fire extinguishers in workplace in response to emergencies;
- Fire equipment such as fire extinguishers and the emergency lighting system are checked regularly to ensure proper functioning in the event of an emergency;
- Promotion of safety culture through various communication channels such as discussion and sharing sessions;
- Organisation of induction programs and safety training programs to new employees such that they can be familiar with our corporate policies in relation to health and safety matters as quickly as they can;
- Encourage contractors or sub-contractors to assist in the implementation of policies, procedures and practices related to OSH at work;
- Prohibition of smoking and abuse of alcohol and drugs in the workplace;
- Provision of clean and tidy rest area such as corridors and pantry; and
- Provision of adjustable chairs and monitors for eye protection.

During the Reporting Period, the Group complied with the laws and regulations in relation to occupational safety and health in multiple regions, such as the Occupational Safety and Health Ordinance of the Laws of Hong Kong, Labour Law of the PRC, Law of the PRC on the Protection of Minors, Regulations on Period of Medical Treatment of Diseases or Non-Work-Related Injuries of Employees and Regulation on Work-Related Injury Insurance of the PRC, by ensuring that the employees are working in a safe environment in respect of health, hygiene, ventilation, gas safety, building structure and means of escape.

During the Reporting Period, the Group did not record any accidents that resulted in death or serious physical injury, nor did it receive any complaints about work conditions. No material non-compliance with laws and regulations relevant to health and safety of employees were identified during the Reporting Period.

工作場所及僱傭 (續)

4.3 職業健康與安全 (續)

- 在工作場所放置急救箱及滅火器以應付緊急情況，藉以改善消防疏散計劃；
- 定期檢查滅火器等消防設備及應急照明系統，以確保在緊急情況能夠正常運作；
- 通過各種交流渠道（如討論及分享會），推廣安全文化；
- 為新僱員安排入職培訓及安全培訓計劃，以便彼等盡快熟悉有關健康及安全事宜的公司政策；
- 鼓勵承包商或分包商於工作時協助實施有關職安健的政策、程序及常規；
- 工作場所禁止吸煙及濫用酒精與藥物；
- 提供乾淨整潔的休息區，例如走廊及茶水間；及
- 提供可調節的椅子及顯示屏以保護眼睛。

於報告期間，本集團遵守多個地區有關職業安全及健康的法律及法規，如香港法例《職業安全及健康條例》、《中華人民共和國勞動法》、《中華人民共和國未成年人保護法》、《中華人民共和國僱員疾病或非工傷醫療期規定》及《中華人民共和國工傷保險條例》，確保僱員在健康、衛生、通風、氣體安全、建築結構及逃生通道等屬安全的環境下工作。

於報告期間，本集團並無錄得任何導致死亡或嚴重身體傷害的事故，亦並無收到任何關於工作條件的投訴。於報告期間，並無發現與員工健康及安全有關的重大違規行為。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

WORKPLACE AND EMPLOYMENT (continued)

4.3 Occupational Health and Safety (continued)

We assume every responsibility to assure that all necessary preventive and protective measures are taken to minimise occupational safety risks, and we pledge to provide a blame-free environment and encourage employees to stay home if they are ill.

Summary of work-related fatalities and injuries during the Reporting Period are shown in the table below.

Table 6 – Work Related Fatalities

		FY2025 二零二五年 財政年度	FY2024 二零二四年 財政年度	FY2023 二零二三年 財政年度
No. of work related fatalities	工作相關死亡數目	-	-	-
Rate of work related fatalities	工作相關死亡比率	-	-	-
No. of injuries at work	工傷數目	-	-	-
Lost days due to injury at work	因工傷損失工作日數	-	-	-

There was no incident of non-compliance with the relevant laws and regulations that has a significant impact on the Group relating to providing a safe working environment and protecting employees from occupational hazards being recorded for the Reporting Period.

4.4 Development and Training

The Group believes that expertise and knowledge that we can offer to empower our employees lays a solid foundation for its business growth and are the keys to its business success. The Group listens and responds to our people, striving to create an environment of continuous learning, to facilitate development of careers and to provide knowledge and skills for better fulfilment of roles and responsibilities. The Group is committed to providing high quality training for employees. Our training programs are designed to provide skill set required for the operation to meet our business vision as well as for the benefit of our society as a whole.

工作場所及僱傭 (續)

4.3 職業健康與安全 (續)

我們負責確保採取一切必要的預防及保護措施以盡量減低職業安全風險，且我們承諾提供免責環境並鼓勵僱員生病時留在家中。

下表列示於報告期間工作相關死亡及受傷事故概要。

表 6 – 工作相關死亡事故

		FY2025 二零二五年 財政年度	FY2024 二零二四年 財政年度	FY2023 二零二三年 財政年度
No. of work related fatalities	工作相關死亡數目	-	-	-
Rate of work related fatalities	工作相關死亡比率	-	-	-
No. of injuries at work	工傷數目	-	-	-
Lost days due to injury at work	因工傷損失工作日數	-	-	-

於報告期間並無發生任何違反有關提供安全工作環境及保障僱員免受職業性危害且對本集團有重大影響的相關法律法規的事件。

4.4 發展及培訓

本集團相信僱員的專業技能及知識為其業務增長奠定穩固基礎並為業務成功之關鍵所在。本集團聆聽並回應員工，致力創造持續學習的環境，促進職業發展及提供知識和技能，從而更好地履行職責。本集團致力為僱員提供高質素的培訓。我們的培訓計劃不僅提供營運所需技能，以滿足我們的業務願景，亦能惠及整體社會。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

WORKPLACE AND EMPLOYMENT (continued)

4.4 Development and Training (continued)

Considering that each of the positions is of unique professional and technical needs, the Group ensures that every new joiner receives proper orientation training and mentoring in order to help them adapt to the new working environment affirmatively and quickly. Continuous training is committed by the Group in different ways including internal training programs, comprehensive training for specific skill development, and courses for continuous professional development for relevant employees so as to ensure that they possess the appropriate qualities and skill sets. Implementation of occupational safety training and comprehensive risk assessments are also one of the most important tasks in the Group.

During the Reporting Period, employees at all levels satisfied their needs of trainings through multiple training programs, including induction training, technical skills training and pre-post training as summarised in the table below. These training programs not only facilitate the career prospect of individual employee, but also further enhance the sustainable development of the Group. We organised seminars for directors and senior management with topics generally including corporate governance, business development and strategy in order for them to develop and refresh their knowledge and skills as directors of a listed company. We additionally provided the management with a series of thematic reading materials to strengthen and refresh their knowledge, leadership and management skills, which is expected to drive the team to grow for the best interest of the Group.

工作場所及僱傭 (續)

4.4 發展及培訓 (續)

考慮到每個職位均有獨特的專業及技術要求，本集團確保每名新員工接受適當的入職培訓及指導，以幫助彼等完全及快速適應新工作環境。本集團承諾以不同的方式為有關僱員提供持續培訓，包括內部培訓計劃，專門技能發展的全面培訓及持續專業培訓課程，確保僱員具備適當資格及技能。實施職業安全培訓及全面風險評估亦為本集團最重要的工作之一。

於報告期間，本公司通過入職培訓、技術技能培訓及崗前培訓(如下表概述)等多元化培訓計劃，滿足各級僱員的培訓需求。該等培訓計劃不僅促進個別僱員的職業前景，亦進一步加強本集團的可持續發展。我們為董事及高級管理層舉辦研討會，主題一般包括企業管治、業務發展及策略，使彼等加強及更新作為上市公司董事的知識及技能。我們亦會為管理層提供一系列主題閱讀材料，鞏固及更新其知識、領導能力及管理技能，預期此舉將會推動團隊成長，並符合本集團的最佳利益。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

WORKPLACE AND EMPLOYMENT (continued)

4.4 Development and Training (continued)

During the Reporting Period, details of the development and training hours provided by the Group is summarised as below:

Table 7 – Employee Training Hours

	Unit 單位	FY2025 二零二五年 財政年度	FY2024 二零二四年 財政年度
Total hours of training received by employee 僱員受訓總時數	Hours 小時	535.0	487.0
Average hours of training received per employee 僱員平均受訓時數	Hours 小時	2.1	2.0
Average hours of training per employee by ranking 按職級劃分的僱員平均受訓時數			
Senior management 高級管理層	Hours 小時	5.9	6.6
General staff 一般員工	Hours 小時	3.7	3.7
Average hours of training per employee by gender 按性別劃分的僱員平均受訓時數			
Male 男性	Hours 小時	3.9	5.3
Female 女性	Hours 小時	4.0	3.7
Percentage of employees trained by ranking 按職級劃分的受訓僱員百分比			
Senior management 高級管理層	%	85	85
General staff 一般員工	%	49	39
Percentage of employees trained by gender 按性別劃分的受訓僱員百分比			
Male 男性	%	57	44
Female 女性	%	48	46

工作場所及僱傭 (續)

4.4 發展及培訓 (續)

於報告期間，本集團所提供的發展及培訓時數詳情概述如下：

表 7 – 僱員培訓時數

WORKPLACE AND EMPLOYMENT (continued)

4.5 Harmonious Corporate Culture

The Group is strongly convinced that a harmonious corporate culture among the employees and management are always the key drivers to the Group's healthy and prosperous growth. To achieve this, we utilise a variety of channels, including:

- Regular staff meetings to update on business performance and the development of key projects;
- Employee engagement such as informal feedback which provides a confidential route for employee feedback. Follow up actions ensure that employees' voices are heard and responded to at both corporate and team levels;
- Organise various group activities on a regular basis or arrange specific festival bonus in certain countries. We arranged performances and lottery to create a lively, harmonious and festival atmosphere and also to appreciate employees' hard work in a whole year; and
- Festive foods, such as mooncakes and fruit, and red packets are delivered to employees during Mid-Autumn Festival and Lunar New Year respectively in recognition of their contributions and dedicated work to the Group. Regular and festival gatherings are organised during the Reporting Period to enhance the harmonious spirit of different levels of staff members throughout the Group.

The Group believes that such a corporate culture and harmonic working environment will naturally achieve a synergistic result to facilitate employee retention and to improve productivity.

工作場所及僱傭 (續)

4.5 和諧的企業文化

本集團深信，僱員與管理層之間和諧的企業文化是本集團健康及繁榮發展的重要動力。為此，我們利用各種渠道，包括：

- 定期召開員工會議，提供有關業務表現及主要項目的進展情況；
- 僱員參與，如非正式反饋，讓僱員以保密方式作出反饋，並採取後續跟進，確保僱員的意見在公司及團隊層面均獲得聆聽及回應；
- 定期組織各種團體活動或於某些國家安排特定的節日獎金。我們籌辦表演及抽獎活動，以營造熱鬧、和諧的節日氣氛，亦藉此感謝員工一年來的辛勤工作；及
- 在中秋節及農曆新年分別向僱員派發月餅及水果等應節食品以及利是，以表揚彼等對本集團作出的貢獻及努力。於報告期間，我們舉辦定期及節日聚會，以提高本集團所有不同級別員工的和諧精神。

本集團相信，此企業文化及和諧的工作環境將自然而然地達到協同合作的效果，從而促使僱員留任並提高生產力。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

WORKPLACE AND EMPLOYMENT (continued)

4.6 Labour Standards

Recruitment of child labour and forced labour are strictly prohibited within the Group. The Group constantly rejects to engage suppliers and contractors that hire child labour or forced labour in their operations. New employees are required to provide true and accurate personal data when they are onboard. Recruiters strictly review the entry documents including academic certificates and identity cards. Applicant's identity information is verified during the recruitment process. The use of any false identity will be regarded as a fraud, and any labour contract that has been signed will also be deemed invalid with immediate termination of employment.

The Group enters into employment contract with employees in accordance with local laws and regulations, including but not limited to the Labour Contract Law of the PRC, Employment Ordinance of Hong Kong and Labour Law, Prohibition of Child Labour Provisions, Underage Workers Special Protection Provisions, Prohibition of Forced Labour and Prisoners Labour Policy and Procedures of the PRC as well as relevant statutory requirements regarding employment and labour practices in the countries that we operate.

During the Reporting Period, the Group strictly complied with the relevant laws and regulations where it operates. No material non-compliance with the laws and regulations related to the prevention of child labour or forced labour have been found by the Group.

工作場所及僱傭 (續)

4.6 勞工準則

本集團嚴禁僱用童工及強制勞工。本集團拒絕委聘在營運中僱用童工或強迫勞工的供應商及承包商。新僱員入職時須提供真實準確的個人資料。招聘人員嚴格審查入職文件，包括學歷證明及身份證。申請人的身份信息在招聘過程中予以核實。使用任何假身份的行為均被視為欺詐，已簽訂的勞動合同亦將被視為無效，並會遭即時解僱。

本集團根據當地法律法規與僱員簽訂僱傭合同，包括但不限於《中華人民共和國勞動合同法》、香港《僱傭條例》及《勞工法》、《禁止使用童工規定》、《未成年工特殊保護規定》、《中華人民共和國禁止強迫勞工和囚工政策及程序》以及我們營運所在國家有關僱傭及勞工慣例的法規要求。

於報告期間，本集團嚴格遵守營運所在地區的相關法律及法規。本集團並無嚴重違反有關防止童工或強迫勞工的法律及法規。

OPERATIONAL PRACTICES

We are determined to disseminate the pursuit of sustainability into our core business which is regarded as part of the responsibility of an accountable corporate citizen. We encourage all business partners to incorporate sustainability practices and policies into their operation to work together in our pursuit of sustainable development. Management systems and procedures are in place and developed in alignment with the Stock Exchange requirement on corporate governance.

5.1 Supply Chain Management

The Group values our long-standing relationship with our suppliers. We believe that stable supplier relationship can promote sustainable development and enhance quality control of our products and services.

Linmark, as a global trading and supply chain management solutions provider with over 50 years of experience, offers diverse and comprehensive services to a wide range of customers including retail chain operators, well known brands and licensors, wholesalers, mail order houses and department stores. Our global customers are located in North America, Europe, Asia, Australia and South Africa. In light of the Group's requirement of supply chain management, Linmark has developed a comprehensive Corporate Social Responsibility Compliance Manual (the "**CSR Manual**") and Vendor Code of Conduct (the "**Code of Conduct**") since 2009. The Code of Conduct outlines the basic requirements that all vendors must meet with respect to employment, ethics, environmental protection, health and safety, legal requirement, subcontractors and suppliers to vendors, compliance and corrective actions. The CSR Manual outlines the full audit procedures and requirements in compliance with the Code of Conduct and Customs-Trade Partnership Against Terrorism (C-TPAT) requirements of our customers.

營運慣例

我們致力在我們的核心業務中傳播對可持續發展的追求，此為負責任企業公民的責任之一。我們鼓勵所有業務夥伴將該等可持續發展常規及政策納入其業務營運，齊心協力達致可持續發展。我們已制定一系列的管理系統及程序，以符合聯交所規定的企業管治。

5.1 供應鏈管理

本集團重視與我們供應商的長遠關係。我們相信穩定的供應商關係能夠促進可持續發展並加強我們對產品及服務質量的控制。

林麥作為一家擁有逾50年經驗的全球貿易及供應鏈管理解決方案供應商，為眾多客戶提供多元化及全面服務，當中包括零售連鎖營運商、知名品牌及持有人、批發商、郵購公司和百貨公司。我們的全球客戶位於北美洲、歐洲、亞洲、澳洲及南非。鑒於本集團供應鏈管理的規定，自二零零九年起，林麥已制定完善的企業社會責任手冊（「**CSR手冊**」）及供應商行為守則（「**行為守則**」）。行為守則列明供應商須遵守有關僱傭、道德、環保、健康及安全、法律規定、供應商的承包商及供應商、合規及糾正措施方面的基本要求。CSR手冊則列明遵照行為守則及客戶的海關－商貿反恐怖聯盟規定的完整審核程序及規定。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

OPERATIONAL PRACTICES (continued)

5.1 Supply Chain Management (continued)

Annual performance review on the suppliers and contractors is conducted to ensure continuous compliance with the Group's CSR Manual and the Code of Conduct. In the event of unsatisfactory performance, the supplier will be asked to rectify this issue in a timely manner. We may also suspend the business relationships with the suppliers or contractors who fail to comply with our standards.

On the other hand, our another segment, Loozee, has similarly developed standard procedures in selecting appropriate suppliers in relation to the supplier compliance with employment, ethics, environmental protection, health and safety, legal requirement and social aspects. We review the samples of the gift products and carry out procurement quality control regularly. Inspection may be conducted by the Group if deemed necessary. Apparently, our overall supply chain management team not only considers economic and commercial benefits during the tendering processes, but also comprehensively evaluates the suppliers' and contractors' track record and unfavourable news with respect to environmental, social and ethical conducts as well as legal and regulatory compliance such as use of child and forced labour, occupational health and safety, hours of work, compensation, benefits and wages and mitigating environmental impacts on a regular basis. We believe that, through the above supply chain management system, we can minimise the potential environmental, social and ethical risks associated with our operation.

營運慣例 (續)

5.1 供應鏈管理 (續)

本集團對供應商及承包商進行年度績效審查，以確保其持續遵守本集團的CSR手冊及行為守則。如果表現欠佳，供應商將被要求及時糾正問題。我們亦可能暫停與未能遵守我們的標準的供應商或承包商的業務關係。

另一方面，我們的另一業務樂唯於挑選合適的供應商方面同樣地亦制定了符合僱傭、道德、環保、健康及安全、法律規定及社會層面的標準程序。我們定期審查禮品樣本及控制採購質量。如認為有需要，本集團亦會進行檢查。顯然，整體供應鏈管理團隊於投標過程中不僅考慮經濟及商業利益，亦會定期綜合評核供應商及承包商於環境、社會及道德操守，以及法律及監管合規方面的往績記錄及負面新聞，例如僱用童工或強迫勞工、職業健康及安全、工作時數、補償、福利及薪金，以及降低環境影響的措施。我們相信，通過上述供應鏈管理體系，我們可以將與營運相關的潛在環境、社會及道德風險降至最低。

OPERATIONAL PRACTICES (continued)

5.1 Supply Chain Management (continued)

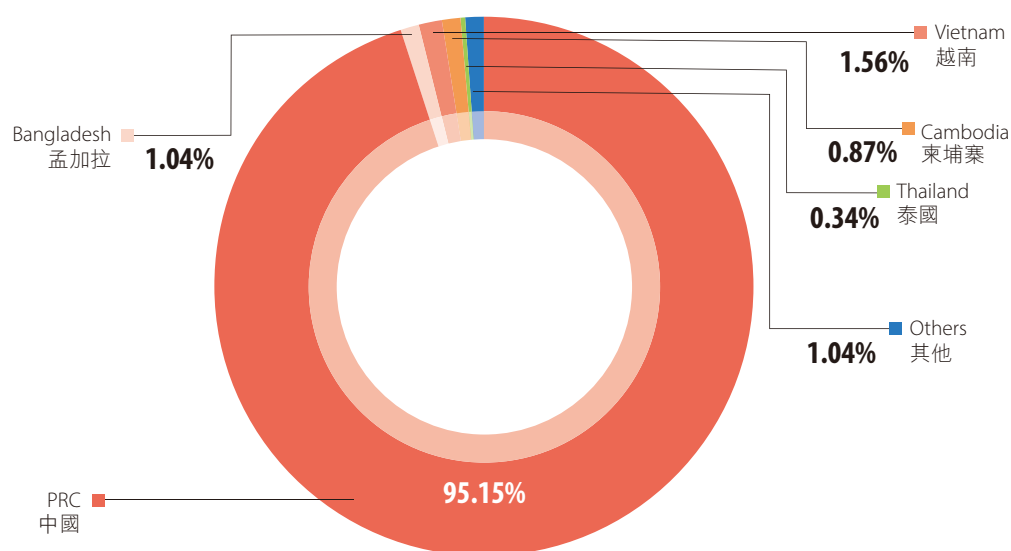
During the Reporting Period, the Group had multiple suppliers which were located in different region where we operated. The distribution of suppliers by geographical region for the Group are presented in the chart below:

營運慣例 (續)

5.1 供應鏈管理 (續)

於報告期間，本集團有多家營運所在地位於不同地區的供應商。下表呈列本集團的供應商按地區劃分的分佈：

SUPPLIERS DISTRIBUTION BY GEOGRAPHICAL LOCATION
按地理位置劃分的供應商分佈



Geographical location	地理位置	Number of Suppliers 供應商數目	Percentage 百分比
PRC	中國	549	95.15%
Vietnam	越南	9	1.56%
Bangladesh	孟加拉	6	1.04%
Cambodia	柬埔寨	5	0.87%
Thailand	泰國	2	0.34%
Others	其他	6	1.04%
Total	總計	577	100.00%

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

OPERATIONAL PRACTICES (continued)

5.2 Product Responsibility

The Group stresses the importance of providing customers with the highest standards of products and services that we deliver, while keeping up constant communication and feedback with our customers to better understand and fulfill their needs and expectations. Our communication channel is always open and we value feedback from our customers. In driving product excellence, we continue to monitor emerging trends and optimise our products that offer best solutions to our customers from time to time.

Quality assurance protocol is in place for Linmark and dedicated staff members of Linmark focusing on quality assurance ensures that products constantly meet customer requirements and are compliant to applicable legal and safety standards for its intended use. Our well-trained quality assurance team applies the latest mobile technology to ensure the highest level of quality inspection in all production countries. Moreover, the intellectual property rights (“IP rights”) of our customers are under strict protection in accordance with the corporate policies and confidentiality terms and conditions between our customers and the Group.

Staff members of Loozee also carry out the defined quality assurance protocol for both the software experience and the quality of the gift products and toys. In essence for software applications to be successful, providing good user experience to our customers is always our top priority. We update our software regularly to make sure that our customers are offered with a great satisfaction from using our software. In addition, before giving our gift products and toys to our customers, we run quality check to ensure our products meet our customers’ expectations.

During the Reporting Period, Linmark complied with the international quality standard and other relevant laws and regulations whereas Loozee complied with relevant laws and regulations of the PRC, for instances, Consumer Protection Law, Advertising Law and Product Quality Law, by ensuring that there are no false and misleading messages in our advertisements and promotion activities. During the Reporting Period, the Group did not identify any material non-compliance of the laws and regulations related to the quality of products and services.

During FY2025, there were no products sold or shipped subject to recalls for safety and health reasons and there was no material complaint or damage claim received on our product sold or service rendered.

營運慣例 (續)

5.2 產品責任

本集團強調向客戶提供最高標準的產品及服務的重要性，同時與客戶持續保持溝通及反饋，更好地了解及滿足客戶所需及所想。我們總是提供開放的溝通渠道並重視客戶的反饋。為提升產品質素，我們一直注意新興趨勢並不時優化我們的產品，為我們的客戶提供最佳的解決方案。

林麥已制定質量保證政策，而其敬業的員工著重於質量保證，以確保產品持續滿足客戶要求並符合其擬定用途的適用法律及安全準則。我們的質量保證團隊訓練有素，採用最新流動科技，確保於所有生產國進行最高水平的質量檢驗。此外，根據公司政策以及客戶與本集團簽訂的保密條款及條件，客戶的知識產權（「知識產權」）受到嚴密保護。

樂唯的員工亦對軟件體驗以及禮品及玩具的質量實施既定的質量保證政策。為在軟件應用方面取得成功，為客戶提供良好的用戶體驗始終是我們的首要任務。我們會定期更新軟件以確保客戶使用軟件時感到滿意。此外，向客戶提供禮品及玩具前，我們會進行質量檢驗以確保產品符合客戶期望。

於報告期間，林麥遵守國際質量標準及其他相關法律及規例，而樂唯遵守中國相關法律及法規，例如《消費者權益保護法》、《廣告法》及《產品質量法》，確保廣告及宣傳活動中概無錯誤及誤導訊息。於報告期間，本集團並未發現任何違反與產品及服務質素有相關的法律及法規的重大事宜。

於二零二五年財政年度，概無因安全及健康問題而須召回已售或已付運產品的情況，亦無收到有關對我們已售產品或提供的服務提出重大投訴或損害申索。

OPERATIONAL PRACTICES (continued)

5.3 Customer Feedback and Handling

We focus on our customers' needs and expectations, and pay attention to the level of satisfaction of customers and their feedback. Regular and online communication channels and feedback systems are in place to gather for improvement from our diverse portfolio of customers. In cases where any feedback or complaints received from customers and merchants, due assessments would be made immediately followed by detail investigations to identify the possible causes of the issue according to clearly written internal procedures, so that corresponding remedial actions can be taken.

In managing complaints and feedback from customers, Linmark specially established the Claim Alert System to register and keep track of customer claims and complaints. Our account manager and suppliers will jointly investigate the reported cases and take follow-up actions to identify solutions and hence resulting in improvement of our operation. Follow-up actions, including internal evaluation and modification of training programs for employees, will be taken to address the issues identified and to continuously improve our service delivered. Feedback will additionally be provided to the customers in a timely manner. With respect to the culture and entertainment business of Loozee, real time customer supports and telephone hotline are available to solve their problems in the most efficient way. Their feedback and complaints will be delivered to the customer services team and make sure their concerns are well addressed.

Loozee received no complaints against our services and products, there were no cases of product recall nor complaints received against our services or products due to health and safety issues during the Reporting Period.

Table 8 – Product Recalls and Complaints

		FY2025 二零二五年 財政年度	FY2024 二零二四年 財政年度
Percentage of sold/shipped products recalled due to safety and health reasons	因安全及健康問題而召回已出售／已付運產品的百分比	-	-
Percentage of complaints received about the products related to health and safety issues	有關健康及安全問題而接獲產品投訴的百分比	-	-

營運慣例 (續)

5.3 客戶反饋及處理方式

我們關注客戶所需及所想，並留意客戶的滿意程度及其反饋。我們已設立定期及線上溝通渠道及反饋機制，以收集不同客戶的改善意見。倘我們收到來自客戶及商家的任何反饋或投訴，我們會即時跟進，並根據書面訂明的內部程序，透過詳細調查找出導致相關問題的原因，進而採取相應的補救措施。

在管理客戶投訴及反饋方面，林麥專門建立了索賠警報系統以登記並跟蹤客戶的索賠及投訴。我們的客戶經理及供應商會共同調查舉報個案，並採取後續跟進以確定解決方案，從而改善我們的運營。我們將會採取後續跟進（包括內部評核及修訂僱員的培訓計劃）以處理發現的問題及持續改善我們提供的服務。此外，我們更會及時向客戶提供反饋。就文化娛樂業務而言，樂唯設有即時客戶支援及電話熱線，以最有效的方法解決客戶的問題。其反饋及投訴亦將交付予客戶服務團隊，確保其疑慮得以妥善解決。

於報告期間，樂唯未接獲任何有關服務及產品的投訴，我們的服務或產品亦無因健康及安全問題而出現產品被召回的情況或收到投訴。

表 8 – 召回產品及投訴

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

OPERATIONAL PRACTICES (continued)

5.3 Customer Feedback and Handling (continued)

Data and Privacy Protection

The Group attaches importance to data protection, and we undertake to strictly comply with relevant laws and regulations in relation to privacy on the respective jurisdictions of all of our operations that have an impact on the Group, to ensure that all data are securely kept in our internal system with access control. The Group uses only licensed software. We minimise the risk of information leakage including installation of anti-virus software and computer firewalls, mandatory periodic changes of passwords and provision of cyber-security training to employees. Information is stored in the Group's server, the access to which is password-protected. Files and information can only be accessed through encrypted channel when outside the Group. The personal information in the Group is isolated from the storage in the server, and can only be accessed by designated staff.

The Group sets out data privacy requirements in our corporate policies, under which customer and supplier data would be used exclusively and be retained only for as long as is necessary for the transaction purpose and matters relating to the Group's operation only. We strive to ensure all collected data kept is free of unauthorised or accidental access, processing, erasure or other use. Users of online platforms are required to consent to our privacy policy and agree to its terms prior to accessing the platforms.

A robust incident reporting regime is implemented and employees are required to report on any incidents of data leakage, with subsequent remedial actions to be taken.

Due to the Group's business nature, the protection of IP rights of customers, suppliers and the Group is of paramount importance. Confidentiality clauses are included in the contracts to be entered into between the Company, customers and suppliers to safeguard the IP rights and confidentiality for all parties.

During the Reporting Period, the Group has complied with all relevant laws and regulations that have a significant impact on the Group relating to privacy matters.

營運慣例 (續)

5.3 客戶反饋及處理方式 (續)

數據及私隱保護

本集團重視數據保護，且我們承諾嚴格遵守我們所營運的各司法管轄區就私隱對本集團構成影響的相關法律法規，以確保所有資料安全地存放於設置存取權限控制的內部系統內。本集團只使用經授權軟件。我們將信息洩露的風險降到最低，包括安裝防病毒軟件及電腦防火牆，強制定期更換密碼，以及為員工提供網絡安全培訓。信息存儲在本集團的伺服器中，對伺服器的存取由密碼保護。如在本集團以外地方，只有通過加密通道方能存取文件及信息。本集團的個人信息與伺服器中的存儲隔離，只有指定工作人員方可讀取。

本集團於企業政策訂明資料私隱規定，據此，客戶及供應商資料僅用於與本集團營運相關交易及事宜，並只在處理該交易及事宜所需的時限內保存。我們致力確保所有已收集的資料不會被未經授權或意外查閱、處理、刪除或作其他用途。線上平台用戶登入平台前須同意我們的私隱政策及同意其條款。

我們按健全的事件呈報機制行事並要求僱員呈報任何資料洩漏事宜，隨後我們將採取補救措施。

鑒於本集團的業務性質，對客戶、供應商及本集團知識產權的保護至關重要。本公司、客戶及供應商之間訂立的合約，當中載明保密條款，保護所有訂約方的知識產權及機密。

於報告期間，本集團已遵守有關私隱事宜且對本集團有重大影響的所有相關法律法規。

OPERATIONAL PRACTICES (continued)

5.4 Anti-corruption and Whistleblowing Policy

Insisting on honesty, integrity and fairness in all aspects of our business, and upholding a high standard of business ethics and prohibition of any forms of bribery and corrupt practices. The Group has developed a series of policies of anti-fraud and anti-bribery which apply to all members of the Group. The policies are revised in due course and all directors and employees are reminded of the requirement from time to time. We also encourage all of our business-related parties, including customers and suppliers to observe those principles of the policies and to proactively report any suspected misconduct issues to the Group.

During the Reporting Period, the Group observed with related laws and regulations that have a significant impact on the Group relating to bribery, extortion, fraud and money laundering, such as the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong), Criminal Law and the Regulations for Suppression of Corruption of the PRC. No cases of anti-corruption were concluded and the Audit Committee identified no complaints from employees during the Reporting Period.

The Group's Employee Handbook stipulates strict employee behavior standards, prohibiting employees from using their powers to engage in fraud and seeking personal gain. It is forbidden to solicit gifts, money or other remuneration from customers for any reason. The Employee Handbook also stipulates that if employees have any complaints, they can raise it to the Audit Committee Chairman or human resources department of the head office.

Employees and directors of the Company are provided with training regarding anti-bribery and anti-corruption from time to time. Furthermore, focused ethics and anti-bribery and anti-corruption training will be provided periodically to applicable professional functions. In the Reporting Period, the Group has arranged directors, senior management and staff to attend webinar in relation to anti-money laundering and sharing updates or readings in relation to anti-bribery. Looking ahead, we will continue to invest more resources in our anti-corruption training and expand the scope of anti-corruption training data disclosure.

During the Reporting Period, no violation of laws, regulations, or internal provisions of the Group relating to anti-corruption has occurred during operation.

營運慣例(續)

5.4 反貪污及舉報政策

本集團在業務各方面堅持誠實、誠信及公平的理念，堅持高標準的商業道德規範，禁止任何形式的賄賂及貪污行為，本集團已制定一系列適用於本集團所有成員公司的反詐騙及反賄賂政策。此等政策將適時修訂，並不時提醒全體董事及員工有關規定。我們還鼓勵所有業務相關方（包括客戶及供應商）遵守政策的原則，並主動向本集團匯報任何可疑的不當行為。

於報告期間，本集團遵守與賄賂、勒索、欺詐及洗黑錢有關且對本集團具重大影響的相關法律及法規，例如香港法例第201章《防止賄賂條例》、《中國刑法》及《中國懲治貪污條例》。於報告期間，概無就反貪污案件定罪，且審核委員會亦無獲悉僱員的投訴。

本集團的《員工手冊》訂明嚴格的員工行為標準，禁止員工以權謀私或欺詐。禁止以任何理由向客戶索取禮物、金錢或其他報酬。《員工手冊》亦訂明，員工如有投訴，可以向審核委員會主席或總部的人力資源部門提出。

公司員工及董事均會不時接受有關反賄賂及反貪污的培訓。此外，亦將定期為適用的專業職能部門提供重點道德及反賄賂及反貪污培訓。於報告期間，本集團已安排董事、高級管理層及員工參加有關反洗錢的網絡研討會，並分享有關反賄賂的最新信息或讀物。展望未來，我們將繼續為反貪污培訓投入更多資源，並擴大反貪污培訓數據的披露範圍。

於報告期間，本集團於營運過程中概無發生違反與反貪污有關的法律、法規或內部條例規定的情況。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

OPERATIONAL PRACTICES (continued)

5.5 Whistle-blowing

In order to encourage our employees to report illegality, irregularity, malpractice, unethical acts or behaviours, which may damage the Group's interests, we established whistle-blowing policy and implement procedures for our employees to report improprieties via a confidential reporting channel to the extent that is made possible to all employees. The Group is committed to addressing the "whistleblowers" concerns in a fair and reasonable manner and to handling the reports with due care and conducting a detailed investigation seriously for each reasonably established report. All "whistleblowers" who report in good faith are reasonably protected from retaliation or adverse consequence of their employment regardless of whether the allegation is substantiated.

5.6 Intellectual Property Rights

The Group is committed to complying with relevant laws of IP rights by valuing and protecting its intellectual properties through patent fees and periodic trademark renewals. In order to ensure that the customer's IP rights of products are properly protected during the outsourcing processes to suppliers, a confidentiality agreement regarding IP rights must be signed before engagement. Internally, we have entered into standard employment contracts with our employees which contain provisions on IP rights and confidentiality. Relevant employees of the Group have signed a written confirmation to (i) confirm that all IP rights created or made during their employment with the Group shall belong to us; and (ii) agree not to use or disclose confidential information relating to the product designs without authorisation of the Group.

營運慣例(續)

5.5 舉報

為鼓勵僱員匯報可能損害本集團權益的非法行為、違規行為、瀆職、不道德行為或操守，我們設立舉報政策，並通過向所有僱員開放的保密舉報渠道讓僱員匯報不正當的行為。本集團致力以公平合理的方式處理「舉報者」的疑慮，以及小心謹慎處理報告，就每個合理立案的報告認真進行詳細調查。不論指控是否成立，所有善意舉報的「舉報者」均會受到合理保護以免被報復或對其受僱產生不利後果。

5.6 知識產權

本集團致力遵守知識產權的相關法律並透過專利費用及定期重續商標，以示重視及保障我們的知識產權。為確保客戶產品的知識產權於外判予供應商的过程中獲得適當的保護，於聘用前必須簽署有關知識產權的保密協議。就內部而言，我們與僱員訂立標準的僱傭合約，當中載列有關知識產權及保密的條文。本集團相關僱員已簽署確認書，以(i) 確認於受僱本集團期間設立或製作的所有知識產權應屬於本集團；及(ii) 同意在未經本集團授權不得使用或披露有關產品設計的機密資料。

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

COMMUNITY INVESTMENT

The Group is dedicated to making a better society through our active involvement in the community and partnership with local non-profit organisations, putting the best effort and resources in helping the local communities and people in needs through multiple channels including community services and sponsorship programs.

The Group has been awarded the 10 Years Plus Caring Company Logo by the Hong Kong Council of Social Service, recognising its ongoing commitment to fulfilling its corporate social responsibilities.



6.1 Community Service

During the Reporting Period, the Group participated in the program of “Green Ladies and Green Little” operated by St. James’ Settlement. Established in 2008, Green Ladies, was the first social eco-enterprise operated with a consignment model in Hong Kong. It has been promoting eco-friendly habits and middle-aged ladies’ employment through promotion of second-hand clothing for sustainable use of resources.

During the year, the Group has organised a used clothing collection campaign called “Ladies and Kids Fashion Collection” and gathered second handed clothing from colleagues including woman, child, and accessories for donation. All second handed clothing were screened for sales at shops. 186 pieces of clothing were donated to Green Ladies and Green Little and revenue of around HK\$3,500 was generated.

The Group’s focus on contribution was to promote sustainable business and we share similar core values with Green Ladies on recycling and sustainability development. The Group will continue to support this meaningful program and consider other similar community investment opportunities to promote sustainability development.

社區投資

本集團致力透過積極參與社區及與當地非牟利機構合作，打造更美好的社會，透過社區服務及贊助計劃等多種渠道，致力及投放資源幫助當地社區及有需要人士。

本集團榮獲香港社會服務聯會頒發的10年Plus「商界展關懷」標誌，以表揚本集團持續履行企業社會責任的承諾。



6.1 社區服務

於報告期內，本集團曾參與聖雅各福群會經營的「Green Ladies and Green Little」計劃。Green Ladies於二零零八年成立，是香港首家以寄售模式運作的社會環保企業。其一直透過推廣二手服裝以促進資源的可持續再用，提倡環保習慣及促進中年女士就業。

於年內，本集團舉辦了名為「女裝及童裝衣物捐贈」的舊衣回收活動，向同事們募集了包括女裝、童裝及配飾等二手衣物進行捐贈。所有捐贈的二手衣物均經過篩選，用於在店內販售。最終，集團共向Green Ladies and Green Little捐贈了186件衣物，並籌集了約3,500港元的善款。

本集團致力於促進可持續發展業務，我們於回收及可持續發展方面的核心價值觀與Green Ladies相似。本集團將繼續支持此項有意義的計劃，並考慮其他類似的社區投資機會以促進可持續發展。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX

ESG REPORTING GUIDE OF THE STOCK EXCHANGE OF HONG KONG LIMITED

附錄

香港聯合交易所有限公司之環境、社會及管治報告指引

Subject Areas 主要範疇	Content 描述	Section/Page in the ESG Report 環境、社會及管治報告 章節／頁次
A. Environmental		
A. 環境		
A1. Emissions		
A1. 排放物		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣排放、向水及土地的排污、有害及無害廢棄物的產生等的：	Environmental Protection 環境保護
KPI A1.1 關鍵績效指標 A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Environmental Protection 3.3 Emissions 環境保護 3.3 排放物
KPI A1.3 關鍵績效指標 A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	Environmental Protection 3.4 Waste Management The Group has not identified any hazardous waste produced in our core business 環境保護 3.4 廢物管理 本集團並未發現核心業務產生任何有害廢棄物
KPI A1.4 關鍵績效指標 A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	Environmental Protection 3.4 Waste Management 環境保護 3.4 廢物管理

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX (continued)

附錄(續)

Subject Areas 主要範疇	Content 描述	Section/Page in the ESG Report 環境、社會及管治報告 章節/頁次
KPI A1.5 關鍵績效指標 A1.5	Description of emission target(s) set and steps taken to achieve them. 描述所訂立的排放目標及為達到這些目標所採取的步驟。	Environmental Protection 3.3 Emissions 環境保護 3.3 排放物
KPI A1.6 關鍵績效指標 A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Environmental Protection 3.4 Waste Management 環境保護 3.4 廢物管理
A2. Use of Resources A2. 資源使用		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	Environmental Protection 3.2 Energy Efficiency Management 環境保護 3.2 能效管理
KPI A2.1 關鍵績效指標 A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及/或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	Environmental Protection 3.5 Use of Resources 環境保護 3.5 資源使用
KPI A2.2 關鍵績效指標 A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度(如以每產量單位、每項設施計算)。	No applicable data of water consumption 無適用耗水數據
KPI A2.3 關鍵績效指標 A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為實現這些目標所採取的步驟。	Environmental Protection 3.4 Waste Management 環境保護 3.4 廢物管理
KPI A2.4 關鍵績效指標 A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及實現這些目標所採取的步驟。	Environmental Protection 3.5 Use of Resources 環境保護 3.5 資源使用
KPI A2.5 關鍵績效指標 A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位估量。	Not applicable to the Group's operation 不適用於本集團業務

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX (continued)

附錄(續)

Subject Areas 主要範疇	Content 描述	Section/Page in the ESG Report 環境、社會及管治報告 章節/頁次
A3. The Environment and Natural Resources		
A3. 環境及天然資源		
General Disclosure 一般披露	Policies on minimising the issuer's significant impact on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	Environmental Protection 3.1 Environmental Policies 環境保護 3.1 環境政策
KPI A3.1 關鍵績效指標 A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	Environmental Protection 3.1 Environmental Policies 環境保護 3.1 環境政策
B. Social		
B. 社會		
Employment and Labour Practices		
僱傭及勞工常規		
B1. Employment		
B1. 僱傭		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Workplace and Employment 4.2 Employment 工作場所及僱傭 4.2 僱傭

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX (continued)

附錄(續)

Subject Areas 主要範疇	Content 描述	Section/Page in the ESG Report 環境、社會及管治報告 章節/頁次
KPI B1.1 關鍵績效指標 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。	Workplace and Employment 4.2 Employment 工作場所及僱傭 4.2 僱傭
KPI B1.2 關鍵績效指標 B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	Workplace and Employment 4.2 Employment 工作場所及僱傭 4.2 僱傭
B2. Health and Safety B2. 健康與安全		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Workplace and Employment 4.3. Occupational Health and Safety 工作場所及僱傭 4.3. 職業健康與安全
KPI B2.1 關鍵績效指標 B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 於過去三年(包括報告年度)各年度因工亡故的人數及比率。	Workplace and Employment 4.3. Occupational Health and Safety 工作場所及僱傭 4.3. 職業健康與安全
KPI B2.2 關鍵績效指標 B2.2	Lost days due to work injury. 因工傷損失工作日數。	Workplace and Employment 4.3. Occupational Health and Safety 工作場所及僱傭 4.3. 職業健康與安全
KPI B2.3 關鍵績效指標 B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	Workplace and Employment 4.3. Occupational Health and Safety 工作場所及僱傭 4.3. 職業健康與安全

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX (continued)

附錄(續)

Subject Areas 主要範疇	Content 描述	Section/Page in the ESG Report 環境、社會及管治報告 章節/頁次
B3. Development and Training		
B3. 發展及培訓		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Workplace and Employment 4.4 Development and Training 工作場所及僱傭 4.4 發展及培訓
KPI B3.1 關鍵績效指標 B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比。	Workplace and Employment 4.4 Development and Training 工作場所及僱傭 4.4 發展及培訓
KPI B3.2 關鍵績效指標 B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Workplace and Employment 4.4 Development and Training 工作場所及僱傭 4.4 發展及培訓
B4. Labour Standard		
B4. 勞工準則		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Workplace and Employment 4.6 Labour Standards 工作場所及僱傭 4.6 勞工準則
KPI B4.1 關鍵績效指標 B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	Workplace and Employment 4.6 Labour Standards 工作場所及僱傭 4.6 勞工準則

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX (continued)

附錄(續)

Subject Areas 主要範疇	Content 描述	Section/Page in the ESG Report 環境、社會及管治報告 章節/頁次
KPI B4.2 關鍵績效指標 B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	Workplace and Employment 4.6 Labour Standards 工作場所及僱傭 4.6 勞工準則
Operating Practices 營運慣例		
B5. Supply Chain Management B5. 供應鏈管理		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Operational Practices 5.1 Supply Chain Management 營運慣例 5.1 供應鏈管理
KPI B5.1 關鍵績效指標 B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Operational Practices 5.1 Supply Chain Management 營運慣例 5.1 供應鏈管理
KPI B5.2 關鍵績效指標 B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目、以及相關執行及監察方法。	Operational Practices 5.1 Supply Chain Management 營運慣例 5.1 供應鏈管理
KPI B5.3 關鍵績效指標 B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Operational Practices 5.1 Supply Chain Management 營運慣例 5.1 供應鏈管理
KPI B5.4 關鍵績效指標 B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述用於甄選供應商時推動環保產品及服務的慣例，以及相關執行及監察方法。	Operational Practices 5.1 Supply Chain Management 營運慣例 5.1 供應鏈管理

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX (continued)

附錄(續)

Subject Areas 主要範疇	Content 描述	Section/Page in the ESG Report 環境、社會及管治報告 章節/頁次
B6. Product Responsibility B6. 產品責任		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Operational Practices 5.2 Product Responsibility 營運慣例 5.2 產品責任
KPI B6.1 關鍵績效指標 B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	Operational Practices 5.2 Product Responsibility 營運慣例 5.2 產品責任
KPI B6.2 關鍵績效指標 B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	Operational Practices 5.3 Customer Feedback and Handling 營運慣例 5.3 客戶反饋及處理方式
KPI B6.3 關鍵績效指標 B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	Operational Practices 5.6 Intellectual Property Rights 營運慣例 5.6 知識產權
KPI B6.4 關鍵績效指標 B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	Operational Practices 5.2 Product Responsibility 5.3 Customer Feedback and Handling 營運慣例 5.2 產品責任 5.3 客戶反饋及處理方式

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX (continued)

附錄(續)

Subject Areas 主要範疇	Content 描述	Section/Page in the ESG Report 環境、社會及管治報告 章節/頁次
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Operational Practices 5.3 Customer Feedback and Handling
關鍵績效指標 B6.5	描述消費者資料保障及私隱政策，相關執行及監察方法。	營運慣例 5.3 客戶反饋及處理方式
B7. Anti-corruption		
B7. 反貪污		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Operational Practices 5.4 Anti-corruption and Whistleblowing Policy
一般披露	有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	營運慣例 5.4 反貪污及舉報政策
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 cases.	Operational Practices 5.4 Anti-corruption and Whistleblowing Policy
關鍵績效指標 B7.1	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。	營運慣例 5.4 反貪污及舉報政策
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Operational Practices 5.4 Anti-corruption and Whistleblowing Policy
關鍵績效指標 B7.2	描述防範措施及舉報程序，以及相關執行及監察方法。	營運慣例 5.4 反貪污及舉報政策
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Operational Practices 5.4 Anti-corruption and Whistleblowing Policy
關鍵績效指標 B7.3	描述向董事及員工提供的反貪污培訓。	營運慣例 5.4 反貪污及舉報政策

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX (continued)

附錄(續)

Subject Areas 主要範疇	Content 描述	Section/Page in the ESG Report 環境、社會及管治報告 章節/頁次
Community 社區		
B8. Community Investment B8. 社區投資		
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	Community Investment 6.1 Community Service 社區投資 6.1 社區服務
KPI B8.1 關鍵績效指標 B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	Community Investment 6.1 Community Service 社區投資 6.1 社區服務
KPI B8.2 關鍵績效指標 B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源(如金錢或時間)。	Community Investment 6.1 Community Service 社區投資 6.1 社區服務

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX (continued)

CLIMATE-RELATED DISCLOSURES

附錄(續)

氣候相關披露

Disclosure requirements

披露要求

Section/Page in the ESG Report

環境、社會及管治報告

章節/頁次

(I) Governance

(I) 管治

3.6 Climate-related Disclosure

3.6 氣候相關披露

An Issuer shall disclose information about:

- | | |
|--|---|
| <p>(a) Disclosure on the governance body(s) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about:</p> <ul style="list-style-type: none"> (i) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities; (ii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities; (iii) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; (iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities, including whether and how related performance metrics are included in remuneration policies; and | <p>Governance</p> <p>Governance</p> <p>Governance</p> <p>Governance</p> |
| <p>(b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:</p> <ul style="list-style-type: none"> (i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and (ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions. | <p>Governance</p> <p>Governance</p> |

APPENDIX (continued)

附錄(續)

Disclosure requirements

披露要求

Section/Page in the ESG Report

環境、社會及管治報告
章節/頁次

發行人須披露有關以下方面的資料：

- | | |
|--|----|
| (a) 負責監督氣候相關風險和機遇的治理機構或個人的資訊。具體而言，發行人須指出有關機構或個人及披露以下資訊： | |
| (i) 該機構或個人如何釐定當前或將來是否有適當的技能和勝任能力來監督應對氣候相關風險和機遇的策略； | 管治 |
| (ii) 該機構或個人獲悉氣候相關風險和機遇的方式和頻率； | 管治 |
| (iii) 該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中，如何考慮氣候相關風險和機遇，包括該機構或個人是否有考慮與該等氣候相關風險和機遇相關的權衡評估； | 管治 |
| (iv) 該機構或個人如何監督有關氣候相關風險和機遇的目標制定並監察達標進度，包括是否將相關績效指標納入薪酬政策以及如何納入；及 | 管治 |
| (b) 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下資訊： | |
| (i) 該角色是否被委託給特定的管理層人員或管理層委員會以及如何對該人員或委員會進行監督；及 | 管治 |
| (ii) 管理層可有使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。 | 管治 |

(II) Strategy

(II) 策略

3.6 Climate-related Disclosure

3.6 氣候相關披露

Climate-related risks and opportunities

氣候相關風險和機遇

An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall:

- | | |
|--|---|
| (a) describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term; | Strategy–
Climate-related risk and opportunities |
| (b) explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; | Strategy–
Climate-related risk and opportunities |
| (c) specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons– short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and | Strategy–
Climate-related risk and opportunities |
| (d) explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making. | Strategy–
Climate-related risk and opportunities |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX (continued)

附錄(續)

Disclosure requirements

披露要求

Section/Page in the ESG Report

環境、社會及管治報告 章節/頁次

發行人須披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須：

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|---|------------------|
| (a) 描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇； | 策略—
氣候相關風險和機遇 |
| (b) 就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關物理風險或與氣候相關轉型風險； | 策略—
氣候相關風險和機遇 |
| (c) 就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍(短期、中期或長期)；及 | 策略—
氣候相關風險和機遇 |
| (d) 解釋發行人如何定義短期、中期及長期，以及這些定義如何與其策略決定規劃範圍掛鉤。 | 策略—
氣候相關風險和機遇 |

Business model and value chain

業務模式和價值鏈

An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose:

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|---|---|
| (a) a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and | Strategy—
Climate-related risk and opportunities |
| (b) a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets). | Strategy—
Climate-related risk and opportunities |

發行人須披露讓人瞭解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資訊。具體而言，發行人須作如下披露：

- | | |
|---|------------------|
| (a) 描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及 | 策略—
氣候相關風險和機遇 |
| (b) 描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方(例如，地理區域、設施及資產類型)。 | 策略—
氣候相關風險和機遇 |

Disclosure requirements

披露要求

Section/Page in the ESG Report

環境、社會及管治報告
章節／頁次

Strategy and decision making

策略和決策

An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose:

- | | |
|---|---|
| <p>(a) information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about:</p> <ul style="list-style-type: none"> (i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities; (ii) current and anticipated adaptation and mitigation efforts (direct or indirect); (iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; (iv) how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any); and | <p>Strategy—
Climate strategy and decision-making</p> |
| <p>(b) information about how the issuer is resourcing, and plans to resource, the activities disclosed.</p> | <p>Strategy—
Climate strategy and decision-making</p> |
| <p>(c) information about the progress of plans disclosed in previous reporting periods.</p> | <p>Strategy—
Climate strategy and decision-making</p> |

發行人須披露讓人瞭解氣候相關風險和機遇對其策略和決策的影響的資訊。具體而言，發行人須披露：

- | | |
|--|------------------------|
| <p>(a) 有關發行人已經及將來計劃在其策略和決策中如何應對氣候相關風險和機遇的資訊，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下資訊：</p> <ul style="list-style-type: none"> (i) 因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式(包括資源配置)作出的變動； (ii) 已經或預期將進行的任何適應或減緩工作(直接或間接)； (iii) 發行人任何與氣候相關轉型計劃(包括制定轉型計劃時使用的主要假設的資訊，以及該計劃所依賴的因素)，或若發行人並未有這樣的計劃，則作適當的否定聲明； (iv) 發行人計劃如何實現任何氣候相關目標(包括任何溫室氣體排放目標(如有))；及 | <p>策略—
氣候策略和決策</p> |
| <p>(b) 有關發行人當前及將來計劃如何為行動提供資源。</p> | <p>策略—
氣候策略和決策</p> |
| <p>(c) 披露先前各匯報期內所披露計劃的進度。</p> | <p>策略—
氣候策略和決策</p> |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX (continued)

附錄(續)

Disclosure requirements

披露要求

Section/Page in the ESG Report

環境、社會及管治報告
章節/頁次

Financial positions, financial performance and cash flows

財務狀況、財務表現及現金流量

Current financial effect

當前財務影響

- | | |
|--|---|
| (a) An issuer shall disclose qualitative and quantitative information about how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and | Strategy–
Financial position, financial performance and cash flows |
| (b) the climate-related risks and opportunities identified, for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements. | Strategy–
Financial position, financial performance and cash flows |
| (a) 發行人須披露有關氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量的定性和量化資料；及 | 策略—
財務狀況、財務表現及現金流量 |
| (b) 當存在將導致下一匯報年度相關財務報表中的資產和負債帳面價值發生重要調整的重大風險時，識別氣候相關風險和機遇的資訊。 | 策略—
財務狀況、財務表現及現金流量 |

Anticipated financial effect

預期財務影響

- | | |
|--|---|
| (a) The issuer shall provide qualitative and quantitative disclosures about how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:
(i) its investment and disposal plans; and
(ii) its planned sources of funding to implement its strategy; and | Strategy–
Financial position, financial performance and cash flows |
| (b) how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities. | Strategy–
Financial position, financial performance and cash flows |
| (a) 發行人須披露經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務狀況在短期、中期及長期內將如何變化的定性和量化資料：
(i) 其投資及處置計劃；及
(ii) 其為實施策略所需的資金的計劃資金來源；及 | 策略—
財務狀況、財務表現及現金流量 |
| (b) 基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。 | 策略—
財務狀況、財務表現及現金流量 |

Disclosure requirements

披露要求

Section/Page in the ESG Report

環境、社會及管治報告
章節/頁次

Climate Resilience

氣候韌性

- | | |
|---|---|
| <p>(a) The issuer shall provide qualitative and quantitative disclosures about the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of:</p> <ul style="list-style-type: none"> (i) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; (ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and (iii) the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term; | <p>Strategy–
Climate strategy and decision-making</p> |
| <p>(b) how and when the climate-related scenario analysis was carried out, including:</p> <ul style="list-style-type: none"> (i) information about the inputs used; (ii) the key assumptions the issuer made in the analysis; and (iii) the reporting period in which the climate-related scenario analysis was carried out. | <p>Strategy–
Climate strategy and decision-making</p> |
| <p>(a) 發行人需披露截至匯報日已識別的氣候相關風險和機遇的定性及量化資訊，使他人瞭解：</p> <ul style="list-style-type: none"> (i) 發行人的分析結果對其策略和業務模式的影響（如有），包括發行人需要如何應對氣候相關情景分析中確定的影響； (ii) 發行人對氣候韌性的評估中考慮的重大不確定因素的範疇；及 (iii) 發行人根據氣候發展調整其短期、中期和長期策略和業務模式的能力； | <p>策略—
氣候策略和決策</p> |
| <p>(b) 如何及何時進行氣候相關情景分析，包括：</p> <ul style="list-style-type: none"> (i) 使用的輸入數據； (ii) 發行人在分析中所作的關鍵假設；及 (iii) 進行氣候相關情景分析的匯報期。 | <p>策略—
氣候策略和決策</p> |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX (continued)

附錄(續)

Disclosure requirements

披露要求

Section/Page in the ESG Report

環境、社會及管治報告 章節/頁次

(III) Risk Management

(III) 風險管理

- (a) An issuer shall disclose information about the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about:
- (i) the inputs and parameters the issuer uses;
 - (ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks;
 - (iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks;
 - (iv) whether and how the issuer prioritises climate-related risks relative to other types of risks;
 - (v) how the issuer monitors climate-related risks; and
 - (vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period;

- (b) the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and

- (c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.

- (a) 發行人須披露用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策，包括有關以下方面的資訊：

- (i) 發行人使用的輸入資料及參數；
- (ii) 發行人可有及如何使用氣候相關情景分析來識別氣候相關風險；
- (iii) 發行人如何評估有關風險的影響的性質、可能性及程度；
- (iv) 發行人可有及如何就氣候相關風險相對於其他類型風險的優次排列；
- (v) 發行人如何監察其氣候相關風險；及
- (vi) 與上一個匯報期相；

- (b) 發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程（包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊）；及

- (c) 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。

3.6 Climate-related Disclosure

3.6 氣候相關披露

Strategy–

Climate-related risk and opportunities

Climate strategy and decision-making

Strategy–

Climate-related risk and opportunities

Climate strategy and decision-making

Strategy–

Climate-related risk and opportunities

Climate strategy and decision-making

策略—

氣候相關風險和機遇
氣候策略和決策

策略—

氣候相關風險和機遇
氣候策略和決策

策略—

氣候相關風險和機遇
氣候策略和決策

APPENDIX (continued)

附錄(續)

Disclosure requirements

披露要求

Section/Page in the ESG Report

環境、社會及管治報告
章節/頁次

(IV) Metrics and Targets

(IV) 指標及目標

GHG emissions

溫室氣體排放

- | | |
|--|---------------|
| (a) An issuer shall disclose its absolute gross GHG emissions generated during the reporting period, expressed as metric tons of CO ₂ equivalent, classified as: | 3.3 Emissions |
| <ul style="list-style-type: none"> • Scope 1 GHG emissions; • Scope 2 GHG emissions; and • Scope 3 GHG emissions. | |
| (b) measure its GHG emissions in accordance with the GHG Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring GHG emissions; | 3.3 Emissions |
| (c) disclose the approach it uses to measure its GHG emissions; | 3.3 Emissions |
| (d) for Scope 2 GHG disclosed, disclose its location-based Scope 2 GHG emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 GHG emissions; and | 3.3 Emissions |
| (e) for Scope 3 GHG emissions disclose the categories included within the issuer's measure of Scope 3 GHG emissions, in accordance with the Scope 3 categories described in the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). | 3.3 Emissions |
| (a) 發行人須披露匯報期內的溫室氣體絕對總排放量(以公噸二氧化碳當量表示)，並分為： | 3.3 排放 |
| <ul style="list-style-type: none"> • 範圍1溫室氣體排放； • 範圍2溫室氣體排放；及 • 範圍3溫室氣體排放。 | |
| (b) 除非管轄機關或發行人上市之另一交易所另有要求，否則發行人須根據《溫室氣體核算體系：企業核算與報告標準(2004年)》計量其溫室氣體排放； | 3.3 排放 |
| (c) 披露其用於計量溫室氣體排放的方法； | 3.3 排放 |
| (d) 就範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於瞭解該排放的任何所需合約文書的資訊；及 | 3.3 排放 |
| (e) 就範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈(範圍3)核算與報告標準(2011年)》所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。 | 3.3 排放 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX (continued)

附錄(續)

Disclosure requirements

披露要求

Section/Page in the ESG Report

環境、社會及管治報告
章節／頁次

Climate-related risks and opportunities

氣候相關風險及機遇

- | | |
|---|---|
| (a) An issuer shall disclose the amount and percentage of assets or business activities vulnerable to: | Our Group is in progress to quantify the impact |
| (i) climate-related transition risks; and | |
| (ii) climate-related physical risks. | |
| (b) An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities. | Our Group is in progress to quantify the impact |
| (a) 發行人須披露容易受以下風險影響的資產或業務活動的金額及百分比： | 本集團正在量化其所帶來的影響 |
| (i) 氣候相關轉型風險；及 | |
| (ii) 氣候相關物理風險。 | |
| (b) 發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。 | 本集團正在量化其所帶來的影響 |

Capital deployment, internal carbon prices, remuneration and industry-based metrics

資本運用、內部碳定價、薪酬及行業指標

- | | |
|--|--|
| (a) An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. | Our Group is in progress to quantify the impact |
| (b) An issuer shall disclose: | Our Group does not apply a carbon price in decision-making. |
| (i) an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and | |
| (ii) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; | |
| or an appropriate negative statement that the issuer does not apply a carbon price in decision-making. | |
| (c) An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. | Our Group does not factor in climate-related considerations into our remuneration policy |
| (d) In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks. | The Group is in progress to quantify the impact |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX (continued)

附錄(續)

Disclosure requirements

披露要求

Section/Page in the ESG Report

環境、社會及管治報告 章節/頁次

- | | |
|---|-------------------------|
| (a) 發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。 | 本集團正在量化其所帶來的影響 |
| (b) 發行人須披露如下：
(i) 闡釋發行人可有及如何在決策中應用碳定價（例如投資決策、轉移定價及情景分析）；及
(ii) 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價；或適當的否定聲明，確認發行人沒有在決策中應用碳定價。 | 本集團在決策過程中沒有應用碳定價。 |
| (c) 發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。 | 本集團未將氣候相關考量因素納入制定薪酬的政策。 |
| (d) 在決定披露哪些行業指標時，本交易所鼓勵發行人參考《〈國際財務報告可持續披露準則S2號〉行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。 | 本集團正在量化其所帶來的影響 |

Climate-related targets

氣候相關目標

- | | |
|--|--------------------------------------|
| (a) An issuer shall disclose (i) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (ii) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. | Strategy–
Climate-related targets |
| (b) An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target. | Strategy–
Climate-related targets |
| (c) An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance. | Strategy–
Climate-related targets |
| (d) For each greenhouse gas emissions target disclosed:
(i) which greenhouse gases are covered by the target;
(ii) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target;
(iii) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target;
(iv) whether the target was derived using a sectoral decarbonisation approach; and
(v) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. | Strategy–
Climate-related targets |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX (continued)

附錄(續)

Disclosure requirements 披露要求	Section/Page in the ESG Report 環境、社會及管治報告 章節/頁次
(a) 發行人須披露(i)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(ii)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。	策略一 氣候相關目標
(b) 發行人須披露其設定及審核每項目標的方法，以及其如何監察達標進度。	策略一 氣候相關目標
(c) 發行人須披露有關每項氣候相關目標的績效的資訊以及對發行人績效的趨勢或變化分析。	策略一 氣候相關目標
(d) 就每一項溫室氣體排放目標，發行人須披露： (i) 目標涵蓋哪些溫室氣體； (ii) 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放； (iii) 此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標； (iv) 目標是否是採用行業脫碳方法得出的；及 (v) 發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。	策略一 氣候相關目標

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