



ENVIRONMENTAL, SOCIAL  
AND GOVERNANCE REPORT  
環境、社會及管治報告  
**2023**



**PF Group Holdings Limited**

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號：8221

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

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GEM has been positioned as a market accommodated to small and mid-sized companies. An investment in these companies may involve a higher risk than an investment in other companies listed on the Stock Exchange. Prospective investors should be aware of the potential risks of investing in such companies and should make the decision to invest only after due and careful consideration.

Given that the companies listed on GEM are generally of a smaller market capitalization, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the Main Board of the Stock Exchange, and no assurance is given that there will be a liquid market in the securities traded on GEM.

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*This report, for which the directors of PF Group Holdings Limited collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of the Stock Exchange for the purpose of giving information with regard to the PF Group Holdings Limited. The directors, having made all reasonable enquiries, confirm that, to the best of their knowledge and belief, the information contained in this report is accurate and complete in all material respects and not misleading or deceptive and there are no other matters the omission of which would make any statement herein or this report misleading.*

### 香港聯合交易所有限公司（「聯交所」）GEM（「GEM」）的特色

GEM的定位，乃為中小型公司提供一個市場。相比其他在聯交所上市的公司，投資該等公司涉及較高投資風險。有意投資的人士應了解投資於該等公司的潛在風險，並應經過審慎周詳的考慮後方作出投資決定。

由於在GEM上市之公司普遍為市值較小的公司，在GEM買賣的證券可能會較在聯交所主板買賣的證券承受較大的市場波動風險，同時無法保證在GEM買賣的證券會有高流通量的市場。

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本報告乃遵照聯交所GEM證券上市規則而提供有關PF Group Holdings Limited的資料，PF Group Holdings Limited的董事願共同及個別就此負全責。董事在作出一切合理查詢後確認，就彼等所深知及確信，本報告所載資料在所有重大方面均屬準確完整，並無誤導或欺詐成份，亦無遺漏任何其他事項，致使本報告所載任何聲明或本報告有所誤導。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### INTRODUCTION

This Environmental, Social and Governance (“**ESG**”) Report (the “**ESG Report**”) summarises the ESG initiatives, programmes and performances of PF Group Holdings Limited (the “**Company**”), and its subsidiaries (collectively the “**Group**”) in areas of environmental protection, employment, labour and operating practices, and demonstrates its commitment to sustainability.

Being an integrated financial service provider, the Group offers a broad range of services including (i) securities dealing and brokerage services; (ii) placing and underwriting services; (iii) financing services including securities and initial public offering (“**IPO**”) margin financing, loan financing and money lending; (iv) asset management services; (v) supply chain financing; and (vi) advisory services. As the Group’s business nature is the provision of financial services in Hong Kong and it is primarily an office-based group with relatively low energy and water consumption, the direct impact of its operations on the environment is relatively insignificant. Nonetheless, the Group is of the view that sound ESG performance is important to the sustainable development of the Group’s business and the community.

### The ESG Governance Structure

The Group views ESG management as part of its responsibilities and is committed to incorporating ESG considerations into its decision-making process. The Group manages its ESG issues by employing a top-down approach. The board of directors (“**Board**”) has the overall responsibility for the Group’s ESG strategies and reporting. It is responsible for ensuring the effectiveness of the Group’s risk management and internal controls, evaluating, prioritising and managing material ESG issues, as well as adopting ESG strategies and targets, and reviewing the progress of the targets regularly.

### 緒言

本環境、社會及管治（「**環境、社會及管治**」）報告（「**環境、社會及管治報告**」）概述PF Group Holdings Limited（「**本公司**」）及其附屬公司（統稱「**本集團**」）在環保、僱傭、勞工及營運慣例方面的環境、社會及管治措施、計劃及表現，並展示其在可持續發展方面的承擔。

作為綜合金融服務供應商，本集團提供廣泛服務，包括(i)證券交易及經紀服務；(ii)配售及包銷服務；(iii)包括證券及首次公開發售（「**首次公開發售**」）保證金融資、貸款融資及財務信貸的融資服務；(iv)資產管理服務；(v)供應鏈融資；及(vi)諮詢服務。由於本集團業務性質為於香港提供金融服務，並為主要在辦公室工作的集團，能源消耗及用水相對較低，故其營運對環境的直接影響並不重大。儘管如此，本集團認為良好的環境、社會及管治表現對本集團業務及社區的可持續發展而言至關重要。

### 環境、社會及管治治理架構

本集團視環境、社會及管治管理為其責任的一部分，致力在決策過程中考量環境、社會及管治因素。本集團針對環境、社會及管治事宜採取自上而下的管理方法。董事會（「**董事會**」）須整體負責本集團的環境、社會及管治戰略及匯報，其負責確保本集團風險管理及內部監控的成效，評估、優先處理及管理重大環境、社會及管治相關事宜，採納環境、社會及管治策略及目標，以及定期檢討達成目標的進展情況。

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The Group has assigned designated personnel from various functional departments for overseeing the implementation of the Board's ESG decisions. The said personnel are responsible for collecting and analysing the relevant ESG information, identifying and assessing the Group's ESG risks, as well as reviewing and implementing ESG-related policies, guidelines and measures. The designated personnel from various functional departments also identify, evaluate and prioritise material ESG issues through materiality assessment, which are further reviewed and endorsed by the Board. In addition, the said personnel periodically report the ESG-related matters to the Board for the evaluation and subsequent implementation or revision of the Group's ESG strategies and management approaches, and to ensure appropriate risk management on ESG.

### Target-based Approach

To align with the Hong Kong government's goal of carbon neutralisation, the Group has set targets to enhance its performance on greenhouse gas ("GHG") emissions, energy efficiency, water consumption and waste management. The Group believes setting ESG-related targets demonstrates the Group's commitment to corporate social responsibility and allow the Group's stakeholders to have a clearer understanding of the ESG performance of the Group.

### SCOPE OF REPORTING

This ESG Report covers the Group's environmental and social performances of all its business operations in Hong Kong, which is the same as the reporting scope of its annual report for the year ended 31 March 2023 ("**Annual Report 2023**"), and also the same as the previous financial year. The ESG key performance indicators ("**KPIs**") are gathered and are shown in the ESG Report, supplemented by explanatory notes to establish benchmarks and gauge performance.

本集團已從各職能部門委派專員負責監督董事會環境、社會及管治決策的執行情況。該等人員負責收集及分析相關環境、社會及管治資料，釐定和評估本集團的環境、社會及管治風險，以及檢討和實施環境、社會及管治相關政策、指引及措施。各職能部門專員亦會通過重要性評估以識別、評估和優先考慮環境、社會及管治重要事宜，由董事會進一步審閱及批准。此外，該等人員會定期向董事會匯報環境、社會及管治相關事宜，供董事會評估及後續實施或修訂本集團環境、社會及管治策略及管理方針，並確保對環境、社會及管治採取適當的風險管理。

### 基於目標的方法

為了配合香港政府的碳中和目標，本集團已訂立目標，改善溫室氣體（「**溫室氣體**」）排放、能源效益、用水及廢棄物管理等方面的表現。本集團相信訂立環境、社會及管治相關目標能證明本集團兌現企業社會責任的承諾，並容許本集團持份者更清楚了解其環境、社會及管治表現。

### 報告範圍

本環境、社會及管治報告涵蓋本集團於香港的所有業務營運的環境及社會表現，與截至二零二三年三月三十一日止年度年報（「**二零二三年年報**」）的報告範圍一致，亦與上一個財政年度的報告範圍一致。環境、社會及管治關鍵績效指標（「**關鍵績效指標**」）經收集後呈列於環境、社會及管治報告內，並以附註解釋進行補充說明，以制定基準及評估表現。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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### REPORTING FRAMEWORK

The ESG Report is prepared in accordance with the Environmental, Social and Governance Report Guide (the “Reporting Guide”) as described in Appendix 20 of the Rules Governing the Listing of Securities on GEM (the “GEM Listing Rules”) of the Stock Exchange. For the Group’s corporate governance practices, please refer to the “Corporate Governance Report”, which is contained in pages 32 to 52 of the Annual Report 2023.

During the preparation for this ESG Report, the Group has applied the reporting principles in the Reporting Guide as follows:

**Materiality:** Materiality assessment was conducted to identify material ESG issues, thereby adopting the confirmed material ESG issues as the focus for the preparation of the ESG Report. The materiality of ESG issues was reviewed and confirmed by the Board and senior management. For further details, please refer to the sections headed “Stakeholder Engagement” and “Materiality Assessment”.

**Quantitative:** The standards, methodologies and applicable assumptions used in the calculation of KPIs were supplemented by explanatory notes.

**Consistency:** Unless otherwise stated, the preparation approach of this ESG Report is consistent with the previous financial year for comparison. If there are any changes in the scope of disclosure and calculation methodologies that may affect the comparison with previous ESG reports, explanations will be provided to the corresponding data.

### REPORTING PERIOD

The ESG Report specifies the ESG activities, challenges and measures being taken during the financial year from 1 April 2022 to 31 March 2023 (the “Reporting Period” or “FY2023”).

### 報告框架

環境、社會及管治報告乃根據聯交所GEM證券上市規則（「GEM上市規則」）附錄二十所述環境、社會及管治報告指引（「報告指引」）編製。有關本集團的企業管治常規，請參閱二零二三年年報所載「企業管治報告」第32至52頁。

在編製環境、社會及管治報告時，本集團採用報告指引規定的報告原則如下：

**重要性：**本集團已進行環境、社會及管治重要性評估以識別重大議題，並將已確認的重大環境、社會及管治議題作為本環境、社會及管治報告的編製重點。環境、社會及管治議題的重要性已由董事會及高級管理層審閱及確認。進一步詳情請參閱「持份者參與」及「重要性評估」兩節。

**量化：**計算關鍵績效指標所使用的標準、方法以及適用的假設均已於註釋補充。

**一致性：**除非另有說明，本環境、社會及管治報告的編製方法與上財政年度一致，以便進行比較。如計算方法有任何變化，並可能影響與過往環境、社會及管治報告的比較，將會就相應的數據進行解釋。

### 報告期間

環境、社會及管治報告詳述由二零二二年四月一日至二零二三年三月三十一日之財政年度（「報告期間」或「二零二三財年」）的環境、社會及管治活動、挑戰及所採取的措施。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### STAKEHOLDER ENGAGEMENT

The Group values feedback from its stakeholders as it brings invaluable directions for the continuous development of the Group. Internal and external stakeholders have been involved in regular engagement activities to share views regarding the Group's operations and performances. By using diversified communication channels as shown below, the Group garners a better understanding of its stakeholders' expectations and concerns, which helps the Group to enhance its operations and ESG strategies.

### 持份者參與

本集團重視持份者的意見反饋，冀能為本集團的持續發展提供寶貴的方向。內外部持份者定期參與活動，就本公司的營運及績效分享意見。通過使用下文所示的多樣化溝通渠道，本集團更好地了解持份者的期望及訴求，這有助本集團加強其經營及環境、社會及管治策略。

Stakeholders 持份者	Expectations and Concerns 期望及訴求	Key Communication Channels 關鍵的溝通渠道
Investors and shareholders 投資者及股東	<ul style="list-style-type: none"> <li>Compliance with relevant laws and regulations</li> <li>遵守相關法律及法規</li> <li>Timely announcement of latest information</li> <li>及時披露最新資訊</li> <li>Financial results</li> <li>財務業績</li> <li>Corporate sustainability</li> <li>企業可持續發展</li> </ul>	<ul style="list-style-type: none"> <li>Annual general meeting and other shareholder meetings</li> <li>股東週年大會及其他股東大會</li> <li>Financial reports</li> <li>財務報告</li> <li>Investor meetings</li> <li>投資者會議</li> <li>Press releases</li> <li>記者招待會</li> </ul>
Customers 客戶	<ul style="list-style-type: none"> <li>Product and service responsibility</li> <li>產品及服務責任</li> <li>Customer information and privacy protection</li> <li>客戶資料及私隱保護</li> </ul>	<ul style="list-style-type: none"> <li>Emails and customer service hotline</li> <li>郵件及客戶服務熱線</li> <li>Meetings</li> <li>會議</li> <li>Company website</li> <li>公司網站</li> <li>Financial reports</li> <li>財務報告</li> </ul>
Employees 僱員	<ul style="list-style-type: none"> <li>Health and safety</li> <li>健康與安全</li> <li>Equal opportunities</li> <li>平等機會</li> <li>Remuneration and benefits</li> <li>薪酬及福利</li> <li>Career development</li> <li>職業發展</li> </ul>	<ul style="list-style-type: none"> <li>Training, seminars and briefing sessions</li> <li>培訓活動、研討會及簡報會</li> <li>Conferences</li> <li>招待會</li> <li>Emails</li> <li>郵件</li> </ul>

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Stakeholders 持份者	Expectations and Concerns 期望及訴求	Key Communication Channels 關鍵的溝通渠道
Suppliers 供應商	<ul style="list-style-type: none"> <li>Fair competition</li> <li>公平競爭</li> <li>Business ethics and reputation</li> <li>商業道德及聲譽</li> <li>Cooperation with mutual benefits</li> <li>合作共贏</li> </ul>	<ul style="list-style-type: none"> <li>Supplier assessment exercise</li> <li>供應商評估機制</li> <li>Business cooperation</li> <li>業務合作</li> </ul>
Community, non-governmental organization and media 社區、非政府機構及媒體	<ul style="list-style-type: none"> <li>Giving back to society</li> <li>回饋社會</li> <li>Environmental protection</li> <li>環保</li> <li>Compliance with relevant laws and regulations</li> <li>遵守相關法律及法規</li> </ul>	<ul style="list-style-type: none"> <li>Public/community events and partnership projects on different topics</li> <li>針對不同議題的公眾或社區活動和夥伴計劃</li> <li>Community investment programme</li> <li>社區投資計劃</li> <li>ESG Reports</li> <li>環境、社會及管治報告</li> </ul>
Government and regulatory bodies 政府及監管機構	<ul style="list-style-type: none"> <li>Business ethics</li> <li>商業道德</li> <li>Compliance with relevant laws and regulations</li> <li>遵守相關法律及法規</li> </ul>	<ul style="list-style-type: none"> <li>Consultations</li> <li>諮詢</li> <li>Meetings</li> <li>會議</li> <li>Emails and company website</li> <li>郵件及公司網站</li> </ul>

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

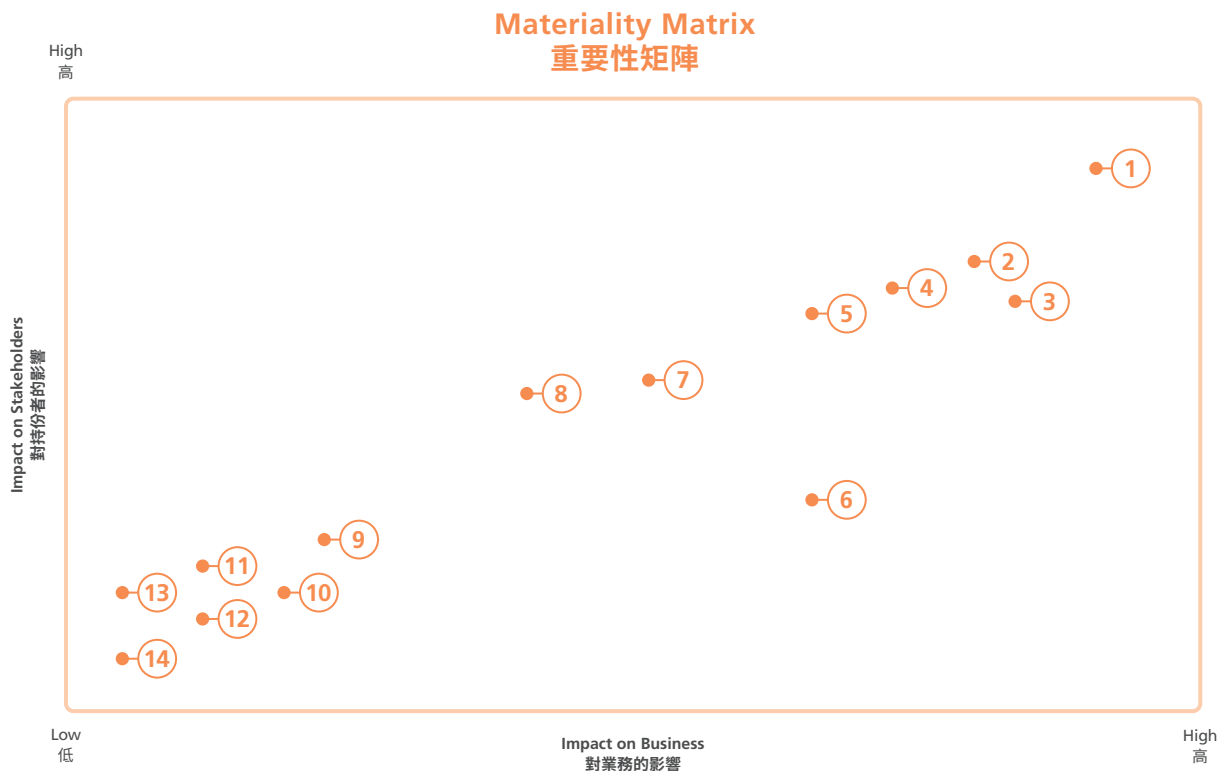
## 環境、社會及管治報告

### MATERIALITY ASSESSMENT

The Group has identified its material ESG issues as below. The Group assessed the importance of each issue based on its level of influence on stakeholders' assessments and decisions, as well as its level of significance on the business. The materiality assessment results are used to determine the focus of disclosure in the ESG Report and formulate the Group's ESG strategy.

### 重要性評估

本集團已識別下列重大環境、社會及管治議題。本集團根據每項議題對持份者評估和決策的影響程度以及對業務的重要程度評估其重要性。重要性評估的結果用以釐定環境、社會及管治報告的披露焦點及制定本集團的環境、社會及管治策略。



### Key ESG Issues

#### 關鍵環境、社會及管治議題

- |                                       |                            |
|---------------------------------------|----------------------------|
| 1. Protection of customer information | 8. Supply chain management |
| 1. 客戶資料保護                             | 8. 供應鏈管理                   |
| 2. Anti-corruption                    | 9. Indoor air quality      |
| 2. 反貪污                                | 9. 室內空氣質素                  |
| 3. Health and safety                  | 10. Climate change         |
| 3. 員工健康及安全                            | 10. 氣候變化                   |
| 4. Employment practices               | 11. Emissions              |
| 4. 僱傭慣例                               | 11. 排放管控                   |
| 5. Training and development           | 12. Waste management       |
| 5. 員工培訓及發展                            | 12. 廢棄物管理                  |
| 6. Community investment               | 13. Energy consumption     |
| 6. 社區投資                               | 13. 能源消耗                   |
| 7. Responsible margin financing       | 14. Water consumption      |
| 7. 負責任的保證金融資                          | 14. 用水                     |



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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### CONTACT US

The Group welcomes stakeholders' feedback on its ESG approach and performance. Please give suggestions or share your views with the Group via email at [info@pfs.com.hk](mailto:info@pfs.com.hk).

### A. ENVIRONMENTAL

#### A1. Emissions

The Group's commitment to the environment is mainly focused on energy saving, minimising paper consumption and reducing waste by recycling. To incorporate environmental sustainability into its business operations, the Group has established the Environmental Policy to manage and minimise the impacts of the Group's operations on the environment.

The Group strictly complies with laws and regulations regarding environmental and resources management in Hong Kong, including but not limited to the Air Pollution Control Ordinance, the Waste Disposal Ordinance, and the Water Pollution Control Ordinance in Hong Kong. During the Reporting Period, the Group was not aware of any cases of material non-compliance with relevant laws and regulations relating to exhaust gas emissions and GHG gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste that might have a significant impact on the Group.

### 聯絡我們

本集團歡迎持份者對其環境、社會及管治方針與表現提供意見反饋。請通過電郵至 [info@pfs.com.hk](mailto:info@pfs.com.hk) 向本集團及提出建議或分享您的想法。

### A. 環境

#### A1. 排放

本集團對環境所作承諾主要著眼於節能、減少用紙及透過循環回收減廢。為將環境可持續發展融入業務營運，本集團已制定環保政策以管理及減少本集團營運對環境的影響。

本集團嚴格遵守香港有關環保及資源管理的法律及法規，包括但不限於香港的《空氣污染管制條例》、《廢物處置條例》及《水污染管制條例》。於報告期間，本集團並無發現任何有關廢氣排放及溫室氣體排放、向水及土地的排污、有害及無害廢物的產生而對本集團造成重大影響的嚴重違反相關法律及法規的事項。

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### Exhaust Gas Emissions

Due to the Group's business nature, the Group is not involved in any industrial production and does not own any manufacturing facilities. Therefore, the amount of exhaust gas generated from our operations is insignificant. The only source of exhaust gas emissions of the Group was from the petrol consumed by the company-owned vehicle.

The performance of the Group's exhaust gas emissions is summarised below:

Type of Exhaust Gas <sup>1</sup> 廢氣類別 <sup>1</sup>	Unit 單位	2023 二零二三年	2022 二零二二年
Nitrogen oxides (NOx) 氮氧化物(NOx)	kg 千克	0.0525	0.0439
Sulphur oxides (SOx) 硫氧化物(SOx)	kg 千克	0.0014	0.0012
Particulate matter ("PM") 懸浮粒子(「PM」)	kg 千克	0.0039	0.0032

Note:

- <sup>1</sup> The calculation method of exhaust gas emissions and the related emissions factors were based on including but not limited to "How to prepare an ESG Report – Appendix 2 – Reporting Guidance on Environmental KPIs" issued by HKEX.

### 廢氣排放

基於本集團的業務性質，本集團未有涉及任何工業生產，且並無擁有任何生產設施。因此，我們營運產生的廢氣排放並不重大。本集團唯一的廢氣排放來源乃來自公司擁有汽車消耗的汽油。

本集團的廢氣排放表現概述如下：

附註：

- <sup>1</sup> 廢氣排放及相關排放因素之計算乃基於（包括但不限於）香港交易所發佈的《如何編備環境、社會及管治報告—附錄二—環境關鍵績效指標報告指引》。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### GHG Emissions

The main contributor to the Group's carbon emissions is the energy indirect GHG emissions (Scope 2) generated from the electricity purchased for office operations. This is in addition to the emissions from the petrol consumed as mentioned above. Methane gas generated at landfills due to office paper disposal also contributed to other indirect GHG emissions (Scope 3) of the Group.

The Group has set a target of organising at least one GHG emission reduction campaign annually to raise the environmental protection awareness of employees from this Reporting Period. To minimise the Group's carbon emissions, the Group actively adopts energy saving and paper saving measures, which will be explained in the sections headed "Energy Consumption" and "Waste Management" respectively.

During the Reporting Period, the Group's total GHG emissions intensity has decreased when compared to the previous financial year. The decrease was mainly due to reduced consumption of paper waste attributable to our continuous efforts on conserving resources. The performance of the Group's GHG emissions is summarised below:

### 溫室氣體排放

本集團的碳排放主要來自用於辦公室營運的所購電力的間接溫室氣體排放(範圍2)以及上文所述汽油消耗產生的排放。辦公廢紙在堆填區所產生的甲烷亦引致本集團其他間接溫室氣體排放(範圍3)。

本集團已訂立目標，自本報告期間起每年至少舉辦一次溫室氣體減排活動，以增強僱員的環保意識。為盡量降低本集團的碳排放，本集團積極採取節能及節省紙張措施，相關措施將分別於「能源消耗」及「廢棄物管理」各節闡析。

於報告期間，本集團溫室氣體排放總量密度與上一財政年度相比有所減少。該減少乃主要由於我們持續努力節約資源，紙張消耗減少。本集團的溫室氣體排放表現概述如下：

Indicators <sup>2</sup> 指標 <sup>2</sup>	Unit 單位	2023 二零二三年	2022 二零二二年
Direct GHG Emissions (Scope 1) 直接溫室氣體排放(範圍1)			
• Petrol consumed by vehicles • 汽車消耗的汽油	tCO <sub>2</sub> e 噸二氧化碳當量	0.26	0.22
Indirect GHG Emissions (Scope 2) 間接溫室氣體排放(範圍2)			
• Purchased electricity • 所購電力	tCO <sub>2</sub> e 噸二氧化碳當量	17.04	16.76
Other Indirect Emissions (Scope 3) 其他間接排放(範圍3)			
• Paper waste disposals • 紙張消耗	tCO <sub>2</sub> e 噸二氧化碳當量	0.27	2.59
<b>Total GHG Emissions (Scope 1, 2 &amp; 3)</b> <b>溫室氣體排放總量(範圍1、2及3)</b>	<b>tCO<sub>2</sub>e</b> <b>噸二氧化碳當量</b>	<b>17.57</b>	<b>19.57</b>
<b>Intensity<sup>3</sup></b> <b>密度<sup>3</sup></b>	<b>tCO<sub>2</sub>e/employee</b> <b>噸二氧化碳當量/僱員</b>	<b>0.88</b>	<b>1.03</b>

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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### Notes:

2. GHG emissions data is presented in terms of carbon dioxide equivalent and are based on, including but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Resources Institute and the World Business Council for Sustainable Development, the "Global Warming Potential Values" from the IPCC Fifth Assessment Report, 2014 (AR5), "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, the "Sustainability Report 2022" published by the Hong Kong Electric Investments Limited, and the "2022 Sustainability Report" published by the CLP Power Hong Kong.
3. As at 31 March 2023, the Group had a total of 20 employees including Directors (31 March 2022: 19). The data was also used for calculating other intensity data.

### **Sewage Discharge**

Due to the Group's business nature, the amount of sewage discharge is insignificant. The Group's offices are located in a commercial premise and generate only domestic sewage. Water supply and discharge are solely controlled by the property management company. Therefore, the Group do not have any statistical data on water consumption and discharge, as well as any further information on sub-metering. However, it is believed that the sewage discharge of the Group is within a normal and reasonable range. The Group will consider expanding its scope of disclosure when more information becomes available.

### 附註：

2. 溫室氣體排放資料乃按二氧化碳當量呈列，並參照（包括但不限於）世界資源研究所及世界可持續發展工商理事會刊發的《溫室氣體盤查議定書：企業會計與報告標準》、政府間因氣候變化而成立的專門委員會所發佈的二零一四年第五次評估報告內的《全球升溫可能值》、聯交所發佈的《如何準備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引》、港燈電力投資有限公司刊發的《二零二二年可持續發展報告》以及中電刊發的《二零二二年可持續發展報告》。
3. 於二零二三年三月三十一日，本集團共有20名（二零二二年三月三十一日：19人）僱員（包括董事）。此數據亦會用作計算其他密度數據。

### **污水排放**

鑑於本集團的業務性質，污水排放量並不重大。本集團辦公室設於商業樓宇，僅產生一般日常污水。本集團的供水和排水均由物業管理公司處自行控制。因此，本集團並無有關用水和排水的統計數據以及任何分項計量的進一步資料。然而，我們相信本集團的污水排放屬正常及合理範圍。在可獲得更多資料時，本集團會考慮擴大披露範圍。

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### **Waste Management**

The Group adheres to the principles of sustainable waste management and is dedicated to minimising the amount of waste generated from its business activities. To maintain a high standard in reducing waste, the Group educates its employees on the importance of sustainable development and provides them with relevant support to improve their awareness and knowledge in responsible disposal.

### *Hazardous waste*

Due to the Group's business nature, the amount of hazardous waste generated by the Group is minimal, thus the Group does not have a relevant target for the reduction of hazardous waste. Nevertheless, the Group remains vigilant, and should any hazardous waste be generated, it will appoint a qualified waste collector to handle such waste in order to comply with relevant environmental laws and regulations.

### *Non-hazardous waste*

The major non-hazardous wastes generated from the Group's operation are general waste and paper waste. To reduce waste generation, the Group takes environmental protection, resource saving and recycling readiness into consideration when procuring office equipment and supplies. The Group also donates unused computer devices to charity organisations. Besides, the Group has set a target of organising at least one waste reduction campaign annually from the Reporting Period.

With regard to paper consumption in the offices, the Group has implemented the following measures:

- Encourage employees to handle documents and communicate electronically; and
- Encourage employees to use duplex printing and make use of single-sided paper.

### **廢棄物管理**

本集團堅守廢棄物管理原則，致力於盡量減少其業務活動產生的廢棄物。為在減少廢棄物方面保持高標準，本集團教育僱員可持續發展的重要性，並為其提供相關支援以提升其在可持續發展方面的技能與意識。

### *有害廢棄物*

鑑於本集團的業務性質，本集團產生的有害廢棄物極少，因此本集團未有減少有害廢棄物的相關目標。儘管如此，本集團仍保持警惕，倘產生任何有害廢棄物，本集團將委聘合資格廢棄物收集商處理該等廢棄物，以遵守相關環境法律及法規。

### *無害廢棄物*

本集團營運產生的主要無害廢棄物為一般廢棄物與廢紙。為了減少產生廢物，當採購辦公室設備及供應品時，本集團會考慮環保、節省資源及能否循環回收方面。本集團亦會向慈善團體捐贈閒置的電腦設備。此外，本集團已訂立目標，將報告期間起每年至少舉辦一次減廢活動。

針對辦公室的紙張消耗，本集團已實施下列措施：

- 鼓勵僱員使用電子文檔處理文件及以電子方式通訊；及
- 鼓勵僱員雙面打印及使用單面列印的環保紙。

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During the Reporting Period, the Group's total non-hazardous waste intensity has reduced when compared to the previous financial year, due to the reduction of paper waste. The performance of the Group's non-hazardous waste is summarised below:

於報告期間，由於廢紙減少，本集團無害廢棄物總量密度與上一財政年度相比有所下降。本集團的無害廢棄物表現概述如下：

<b>Types of Waste</b> 廢棄物類別	<b>Unit</b> 單位	<b>2023</b> 二零二三年	<b>2022</b> 二零二二年
General Waste 一般廢棄物	tonnes 噸	0.024	0.020
Paper Waste 廢紙	tonnes 噸	0.055	0.540
Total Non-hazardous Waste 無害廢棄物總量	tonnes 噸	0.079	0.560
<b>Intensity</b> 密度	<b>tonnes/employee</b> 噸／僱員	<b>0.004</b>	<b>0.030</b>

### A2. Use of Resources

The Group recognises the importance of consuming finite resources in a responsible manner. To reduce resources utilisation, the Group has established the Environmental Policy and is devoted to implementing environmental control and monitoring measures in its business activities and workplace.

### A2. 資源使用

本集團認識到以負責任的方式消耗有限的資源之重要性。為了減少資源的使用，本集團已制定環保政策，並致力在其業務活動及工作場所中實施環境管控及監察措施。

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## 環境、社會及管治報告

### **Energy Consumption**

The Group's energy consumption is mainly contributed by direct energy consumption from petrol consumption and indirect energy consumption from the use of purchased electricity. To minimise energy consumption, the Group has set a target of participating at least one energy-saving campaign starting from the Reporting Period. During the Reporting Period, the Group participated in the Earth Hour organised by World Wide Fund ("WWF") as an effort to protect the earth by consuming less energy.

To encourage energy conservation in its daily operations and promote green office culture, the Group has established the following measures:

- Turn off lights and air-conditioners in the office premises when not in use;
- Consider energy-efficient products when procuring and replacing equipment;
- Set air-conditioners at optimal temperature; and
- Turn off electronic appliances, such as computers, photocopy machines, and printers when employees are off duty or on leave.

The Group will review the effectiveness of these measures from time to time and make adjustments according to the circumstances to achieve optimal use of resources.

### **能源消耗**

本集團的能源消耗主要由來自汽油的直接能源消耗及所購電力之間接能源消耗構成。為了盡量減低能源消耗，本集團已訂立目標，自報告期間起每年至少參加一次節能活動。於報告期間，本集團參加世界自然基金會（「WWF」）組織的地球一小時活動，通過減少能源消耗，為保護地球做努力。

為了鼓勵在日常運作中節約能源，促進綠色辦公文化，本集團已制定以下措施：

- 無人使用時關掉辦公室的電燈及空調；
- 採購及替換設備時考慮高能源效益產品；
- 空調調校至合適溫度；及
- 員工下班或休假時關閉電腦、影印機及打印機等電器。

本集團將不時檢討該等措施的成效，並根據情況作出調整，以達至資源的最佳使用。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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During the Reporting Period, the Group's total energy consumption intensity has increased. It is mainly attributable to increased electricity consumption at its two office locations. The performance of the Group's energy consumption is summarised below:

於報告期間，本集團能源消耗總量密度有所增加，主要由於本集團兩個辦公室的電力消耗增加。本集團能源消耗表現概述如下：

Types of Energy 能源種類	Unit 單位	2023 二零二三年	2022 二零二二年
Direct Energy Consumption: 直接能源消耗：			
• Petrol <sup>4</sup> • 汽油 <sup>4</sup>	MWh 兆瓦時	0.95	0.81
Indirect Energy Consumption: 間接能源消耗：			
• Purchased electricity • 所購電力	MWh 兆瓦時	31.58	23.60
<b>Total Energy Consumption</b> 能源消耗總量	<b>MWh</b> 兆瓦時	<b>32.53</b>	<b>24.41</b>
<b>Intensity</b> 密度	<b>MWh/employee</b> 兆瓦時／僱員	<b>1.63</b>	<b>1.28</b>

Notes:

4. The calculation of unit conversion refers to the "Energy Statistics Manual" issued by the International Energy Agency.

附註：

4. 單位轉換的計算是參考國際能源署發佈的《能源統計手冊》。

### Water Consumption

The Group's water consumption is mainly for domestic use in the offices. The Group has strengthened the promotion of water conservation by displaying posters at prominent locations in the offices to remind employees and clients to develop a habit of saving water consciously.

### 用水

本集團的用水主要是辦公區的日常用水。本集團已加強節水宣傳，於辦公室當眼處張貼海報以提醒員工和客戶養成自覺節約用水的習慣。

The water consumption of the Group was included in the management fee. The Group do not have any statistical data on water consumption and discharge, as well as any further information on sub-metering. In absence of relevant data, the Group have not set a target for reduction of water consumption. Should more information become available, the Group will consider expanding its scope of disclosure and set a practical target.

本集團用水已包括在管理費內。本集團並無有關用水和排水的統計數據以及任何分項計量的進一步資料。由於缺乏相關數據，本集團並無制定減少用水的目標。倘可獲得更多資料，本集團會考慮擴大披露範圍，並制定切實可行的目標。



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Due to the geographical location of the Group's business operations, the Group does not have any issues in sourcing water that is fit for its purpose and believes that its water consumption is at a reasonable level.

### ***Use of Packaging Materials***

As a service-based company, the Group is not involved in the use of packaging materials, and thus the disclosure regarding packaging materials is irrelevant to the Group.

### **A3. The Environment and Natural Resources**

Although the Group's major operations have a relatively low direct impact on the environment and natural resources, the Group is committed to environmental protection as a socially-responsible corporation. The Group has integrated the concept of environmental protection into its internal management and carried out continuous monitoring during its daily operations. The Group actively reviews its Environmental Policy and implements a series of measures to comply with the applicable environmental laws and regulations.

### ***Indoor Air Quality***

Indoor air quality in the offices is regularly monitored and measured. During the Reporting Period, the indoor air quality of the Group's offices was satisfactory. Air-purifying equipment is used in the offices and the air conditioning system is cleaned periodically to filter pollutants, contaminants and dust particles, and thus improving the indoor air quality.

鑑於本集團業務營運的地域，本集團就求取其適用水源上沒有任何問題，並認為用水量處於合理水準。

### ***包裝物料的使用***

作為服務型公司，本集團並無涉及包裝物料的使用，因此，有關包裝材料的披露與本集團無關。

### **A3. 環境及天然資源**

雖然本集團的主要業務對環境及天然資源的直接影響相對較低，但作為負社會責任的企業，本集團致力於環保。本集團已將環保理念融入其內部管理，並在日常營運中進行持續監察。本集團積極審視其環保政策，並落實一系列措施遵守適用的環保法律法規。

### ***室內空氣質素***

本集團定期監控及測量辦公室的室內空氣質素。於報告期間，本集團辦公室的室內空氣質素理想。為改善室內空氣質素，本集團已於辦公室使用空氣淨化器並定期清潔空調系統以過濾污染物、致污物及塵埃顆粒，藉以改善室內空氣質素。

### A4. Climate Change

The Group recognises that climate change has become a growing global problem. Climate change is an undeniably significant and impending issue that poses several unforeseen hazards and catastrophic consequences for businesses.

In accordance with the reporting framework developed by the Task Force on Climate-Related Financial Disclosures (“TCFD”), there are two major categories of climate-related risks, physical and transition risks. Based on the suggestion of the TCFD, the Group has conducted climate change assessment and established the Climate Change Policy to identify and manage the relevant climate-related risks. It has incorporated these risks into its risk management system and included them in the Enterprise Risk Management Report for effective risk mitigation. The Group keeps refining its mitigation measures based on the findings, and further minimise the potential impacts of climate change.

To minimize the potential risks and hazards, the Group has established mitigation plans, including flexible working arrangements and precautionary measures during bad or extreme weather conditions. The Group will explore emergency plan to further reduce the vulnerability of our installations to extreme weather events in order to enhance business stability.

#### **Physical Risks**

The increased frequency and severity of extreme weather events such as typhoons, storms, heavy rains, and extreme cold or heat bring acute and chronic physical risks to the Group’s business. The Group’s productivity will be reduced under extreme weather events as the safety of the Group’s employees is threatened and the power grid or communication infrastructures might be damaged, which exposes the Group to risks associated with non-performance and delayed performance, leading to direct negative impact on the Group’s operations and financial performance.

### A4. 氣候變化

本集團深知氣候變化已成為日益嚴重的全球問題。毫無疑問，氣候變化日益嚴重且亟待解決，將為企業帶來多種無法預見的危害和災難性的後果。

根據氣候相關財務信息披露工作組（「TCFD」）制定的報告框架，氣候相關風險分為實體風險和轉型風險兩大類別。基於TCFD的建議，本集團開展氣候變化評估，並制定氣候變化政策，以識別及管理有關氣候相關風險。本集團已將該等風險納入其風險管理系統，並將該等風險載入企業風險管理報告以有效降低風險。本集團根據發現不斷改善其降低風險的措施，並進一步降低氣候變化的潛在影響。

為降低潛在風險和危害，本集團已制定降低風險計劃，包括在惡劣或極端天氣情況下的彈性工作安排及預防措施。本集團將探討應急計劃，以進一步降低我們的裝置所受到的極端天氣事件的影響，從而提高業務穩定性。

#### **實體風險**

颱風、風暴、暴雨及極端寒冷或高溫等極端天氣事件的頻率和嚴重性增加，為本集團業務帶來嚴重的長期實體風險。在極端天氣事件下，本集團的員工安全會受到威脅，電網或通訊基礎設施或會受損，本集團的生產力將因此有所下降，從而使本集團面臨無法履約及延遲履約相關的風險，直接對本集團的營運及財務表現產生不利影響。

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In the event of such emergency incident, the Group will closely follow the latest weather news and advice released by the government. The Group will explore emergency plan to further reduce the vulnerability of our operations to extreme weather events in order to reduce risks and enhance business stability.

### **Transition Risks**

The Group anticipates that there will be more stringent climate-related legislation and regulations to support the global vision of carbon neutrality. Such changes may increase the Group's costs for compliance. Moreover, in the low-carbon economy, stakeholders expect companies to take more actions in climate change response and increase the transparency in disclosure. The Group may experience reputational risks if it fails to respond to the above expectations of stakeholders properly, which may materially and adversely affect its business operations and financial performance. In response to the potential policy and legal risks as well as the reputation risks, the Group regularly monitors existing and emerging trends, policies and regulations relevant to the industry and is prepared to alert the top management where necessary to avoid cost increments, non-compliance fines and/or reputational damage due to delayed response.

倘出現有關突發事件，本集團將密切關注最新的天氣資訊以及政府發佈的建議。本集團將制定應急計劃，以進一步降低我們的營運所受到的極端天氣事件的影響，從而降低風險，提高業務穩定性。

### **轉型風險**

本集團預計將有更嚴格的氣候相關法律法規來支持全球碳中和願景，該等變化亦可能增加本集團的合規成本。此外，在低碳經濟中，持份者期望公司在應對氣候變化方面採取更多行動，並提高披露的透明度。倘本集團未能妥當回應持份者的上述期望，其聲譽可能將面臨風險，這可能對其業務營運及財務表現造成重大不利影響。為應對潛在政策及法律風險以及聲譽風險，本集團定期監測與行業有關的現有及新出現的趨勢、政策及法規，並準備於必要時提醒最高管理層，以避免成本增加、違規罰款及／或因反應遲緩而導致聲譽受損。

## **B. SOCIAL**

### **B1. Employment**

Employees are the most valuable assets of the Group. The Group believes in employment equality and values the diversity of employee background and interests. To protect the legitimate rights of employees and establish clear guidelines to their duties, the Group has distributed the Employee Handbook to every employee. It states the terms and conditions of employment, including terms relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.

## **B. 社會**

### **B1. 僱傭**

僱員為本集團最寶貴的資產。本集團信奉就業平等，且重視員工背景及權益的多元化。為了保障僱員的合法權利並為彼等的職責制定明確指引，本集團已向全體員工分發僱員手冊，其規定了僱傭條款及條件、包括與補償及解僱、招聘及晉升、工作時數、休假、平等機會、多元性、反歧視及其他福利待遇相關的條款。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

The Group strictly complies with laws and regulations regarding employment, including but not limited to the Employment Ordinance, the Sex Discrimination Ordinance, the Employees' Compensation Ordinance and the Minimum Wage Ordinance in Hong Kong. During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations regarding its benefits and welfare, compensation and dismissal, recruitment, termination, promotion, working hours, rest periods, equal opportunity, diversity and anti-discrimination and other labour practices that might have a significant impact on the Group.

As at 31 March 2023, the Group had a total of 20 employees including Directors (31 March 2022: 19). All the employees were full-time employees located in Hong Kong. The breakdown of workforce by gender, age group and employee category is summarised below:

本集團嚴格遵守僱傭相關法律法規，包括但不限於香港的《僱傭條例》、《性別歧視條例》、《僱員補償條例》及《最低工資條例》。於報告期間，本集團並無發現任何有關待遇及福利、補償及解僱、招聘、終止僱傭、晉升、工作時數、休假、平等機會、多元性及反歧視及其他勞工常規而可能對本集團造成重大影響的嚴重違反法律法規的事項。

於二零二三年三月三十一日，本集團共有20名（二零二二年三月三十一日：19名）僱員（包括董事）。所有僱員均為香港全職僱員。按性別、年齡組別、僱員類別劃分的僱員明細概述如下：

Categories	類別	2023 二零二三年	2022 二零二二年
<b>By Gender</b>	<b>按性別劃分</b>		
Male	男性	10	10
Female	女性	10	9
<b>By Age Group</b>	<b>按年齡組別劃分</b>		
30 or below	30歲以下	2	1
31-50 years old	31至50歲	11	11
51 or above	51歲以上	7	7
<b>By Employee Category</b>	<b>按僱員類別劃分</b>		
Directors	董事	7	7
Senior management	高級管理層	5	5
Middle management	中級管理層	3	3
General	一般	5	4

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

During the Reporting Period, the total employee turnover rate of the Group was approximately 10.00%<sup>5</sup> (2022: 21.05%). The employee turnover rate by gender, age group and geographical region is summarised below:

於報告期間，本集團僱員總流失比率約為10.00%<sup>5</sup>（二零二二年：21.05%）。按性別、年齡組別及地區劃分的僱員流失比率概述如下：

Categories	類別	2023	2022
		(%)	(%)
		二零二三年	二零二二年
		(%)	(%)
<b>By Gender<sup>6</sup></b>	<b>按性別劃分<sup>6</sup></b>		
Male	男性	10.00	20.00
Female	女性	10.00	22.22
<b>By Age Group<sup>6</sup></b>	<b>按年齡組別劃分<sup>6</sup></b>		
30 or below	30歲以下	–	–
31-50 years old	31至50歲	9.09	–
51 or above	51歲以上	14.29	57.14
<b>By Geographical Region<sup>6</sup></b>	<b>按地區劃分<sup>6</sup></b>		
Hong Kong	香港	10.00	21.05

Notes:

- The total employee turnover rate = Total number of employees leaving employment during Reporting Period/Total number of employees at the end of the Reporting Period.
- The employee turnover rate by category = The number of employees leaving employment in the specified category during the Reporting Period/The number of employees in the specified category at the end of the Reporting Period.

附註：

- 僱員總流失比率=報告期間內離職僱員總人數／報告期間末的僱員總人數。
- 按類別劃分的僱員流失比率=報告期間內該類別僱員的離職總人數／於報告期間末該類別僱員人數。

### ***Recruitment, Promotion and Dismissal***

The Group proactively implements strategies for talent recruitment, continues to improve its recruitment system. The Group's employees are recruited under a transparent and fair recruitment process based solely on their suitability for the position and potential to fulfil the Group's current and future needs.

The Group offers promotion and development opportunities for outperforming employees through an open and fair assessment system. The system in place allows employees to exploit their full potential and contribute to the Group's sustainable growth. The Group has formulated the Performance Appraisal Employee Guide and conducts performance reviews annually to provide employees with feedback on past performance, agree on standards for future performance, and develop goals and objectives for their personal and professional growth. Meanwhile, the results of the performance appraisal are used in their salary review and promotion appraisal. The Group also gives priority to internal promotion as opposed to external recruitment to recognize its employees' consistent efforts.

The termination of employment contract is governed by internal policies to ensure all dismissals comply with relevant laws and regulations in Hong Kong. The Group strictly prohibits any kinds of unfair or unlawful dismissals.

### ***Remuneration and Benefits***

To retain and motivate employees, the Group offers competitive remuneration packages, including competitive staff salaries, discretionary bonuses and allowances. The Group ensures that the salary is commensurate with the employee's qualifications, experience and working performance. The management also regularly reviews the Group's remuneration policy with reference to relevant market standards.

### ***招聘、晉升及解僱***

本集團積極實施人才招聘策略，不斷完善招聘制度。本集團按透明和公平的招聘程序招聘僱員，僅基於他們是否適合該職位及是否有潛力應付本集團當前及未來的需要。

本集團通過公開、公平的評估制度，為表現優異的僱員提供晉升及發展機會，現有制度讓僱員得以充分發揮彼等潛力，為本集團的可持續發展作出貢獻。本集團已制定表現評估僱員指引並每年進行表現審核，為員工的過往表現提供反饋意見，商定未來表現的標準，以及為他們的個人及職業發展制定方針及目標。同時，表現審核結果將用於員工的薪酬審查及晉升考核。本集團亦優先考慮內部晉升，而非外部招聘，以表彰員工的持續努力。

終止僱傭合同受內部政策所規限，以確保所有解僱均符合香港的相關法律及法規。本集團嚴禁任何形式的不公平或違法解僱行為。

### ***薪酬及福利***

為挽留及激勵僱員，本集團提供了具競爭力的薪酬待遇（包括具競爭力的員工薪金、酌情花紅及津貼）。本集團確保薪金與僱員的資歷、經驗及工作表現相稱。管理層亦定期參考相關市場標準檢討本集團的薪酬政策。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

In addition to annual leave and sick leave, employees of the Group are entitled to leave entitlements such as maternity leave, paternity leave and marriage leave. The Group also provides medical insurance packages to employees at the expense of the Group.

### ***Equal Opportunities and Anti-discrimination***

The Group strives to create a workplace that is free from discrimination and provides equal employment and promotion opportunities by recruiting or promoting people mainly based on job requirements and individual performance, without consideration of age, gender, marital status, pregnancy, family status, disability, race, colour, descent, national or ethnic origins, nationality, religion or any other non-job related elements. In addition, the Group has zero-tolerance for any workplace discrimination, harassment or vilification. Employees are highly encouraged to report any incidents involving discrimination. All cases reported will be handled fairly and transparently in accordance with the local laws and regulations.

### ***Working Hours and Rest Periods***

The Group cares about the well-being of employees and hopes to instil a culture of work-life balance. As such, the Group has developed basic working hours according to different business needs and relevant laws and regulations. In addition, employee consent must be obtained for any necessary overtime arrangement, and the employee will be compensated in accordance with the laws and regulations.

除年假及病假外，本集團僱員享有產假、待產假及婚假等休假權利。本集團亦為各僱員提供醫療保險，費用由本集團承擔。

### ***平等機會及反歧視***

本集團銳意建立不存在歧視以及提供平等僱傭與晉升機會的工作環境，主要按工作要求及個人表現招聘或晉升人才，不涉及年齡、性別、婚姻狀況、懷孕狀況、家庭狀況、殘疾狀況、種族、膚色、血統、民族或族裔、國籍、宗教或任何其他非工作相關因素。此外，本集團對任何工作場所的歧視、性騷擾或污衊採取零容忍態度。本集團十分鼓勵僱員舉報任何歧視個案。所有舉報個案將按照地方法律及法規得到公平及透明的處理。

### ***工作時間及休息時間***

本集團關心員工的福祉，並希望推行一種工作與生活平衡的文化。因此，本集團已根據不同的業務需要並遵循相關法律及法規制定基本的工作時間。此外，任何必要的加班安排均須取得員工同意，並按照法律法規對員工進行補償。

### B2. Health and Safety

Given the nature of its business, the Group's operation does not involve any high-risk activities. Nonetheless, the Group is committed to providing employees with a safe and healthy working environment and has formulated the Occupational Safety and Health Policy to eliminate any potential health and safety risks.

The Group strictly complies with laws and regulations regarding occupational health and safety, including but not limited to the Occupational Safety and Health Ordinance in Hong Kong. During the Reporting Period, the Group was not aware of any cases of material non-compliance with relevant laws and regulations relating to providing a safe working environment and protecting employees from occupational hazards that might have a significant impact on the Group. In addition, there were no significant incident of safety and work-related fatalities in the past three years, including the Reporting Period, and no lost working days due to work injuries during the Reporting Period (2022: nil).

To ensure the cleanliness and safety of the workplace, the Group has strictly implemented relevant measures. The office layouts are designed in accordance with relevant health and safety regulations. The exit aisles are equipped with lighting panels "Exit" to guide the way out of the workplace when an emergency such as a fire occurs. Smoking is strictly prohibited in the entire office premises. Besides, the Group continues to promote work-life balance by encouraging its employees to pursue personal interests and achieve physical and mental health. Meanwhile, the Group reviews the effectiveness of the health and safety-related policy and measures annually.

### B2. 健康與安全

基於業務性質，本集團業務營運並無涉及任何高風險活動。儘管如此，本集團仍致力為僱員提供安全健康的工作環境，並制定職業安全及健康政策，以消除任何潛在的健康及安全風險。

本集團嚴格遵守職業健康及安全法律及法規，包括但不限於香港的《職業安全及健康條例》。於報告期間，本集團並無發現任何有關提供安全工作環境及保護僱員免受職業危害而可能對本集團產生重大影響的嚴重違反相關法律法規的事項。此外，於過去三年（包括報告期間），並無錄得任何重大安全事故及因工作關係而死亡的事件，且於報告期間並無錄得或因工傷損失工作日數（二零二二年：無）的事件。

為確保工作場所保持清潔及安全，本集團嚴格執行相關措施。辦公室規劃乃依據相關健康及安全規例設計。出入通道均裝設「出口」照明顯示板，以便於發生緊急事故（例如火警）時就逃離工作場所提供逃生指示。所有辦公室均嚴禁吸煙。此外，本集團不斷向僱員宣揚在工作與生活之間取得平衡，鼓勵僱員追尋個人興趣，達致身心健康。同時，本集團每年檢討健康及安全相關政策及措施的有效性。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### **Outbreak of COVID-19**

In response to the outbreak of COVID-19, the Group has taken measures to enhance health and safety precautions in the workplace to ensure the health of employees and the Group's business continuity. In addition to strengthening the sanitation of the offices, the Group strictly requires staff to wear surgical masks, conducts temperature checks, and reminds employees of the importance of maintaining personal hygiene.

### **B3. Development and Training**

Knowledge and skills of employees are vital to the continuous business growth and success of the Group. As such, the Group is committed to providing support to its employees in continuous professional training and encourages them to attend professional training programmes by offering sponsorship, examination fee reimbursement, education and examination leave. The Group has formulated the Succession Planning Policy, the Compliance Manual and the Employee Handbook to ensure that the Group identifies and develops a talent pool of employees through mentoring and training.

As a financial service provider, the Group's employees are required to obtain relevant professional qualifications and licences. Employees with any relevant licences must fulfil prescribed hours of continuous professional training for each type of regulated activity in each calendar year in accordance with all applicable laws, rules, regulations and guidelines, including but not limited to the Securities and Futures Ordinance in Hong Kong. Besides, pursuant to the GEM Listing Rules, the company secretary of the Group and all directors are required to participate in continuous professional training to develop and refresh their knowledge and skills.

### **COVID-19的爆發**

為應對COVID-19的爆發，本集團已採取措施加強工作場所的健康及安全防範措施，以確保僱員的健康及本集團業務的可持續性。除了加強辦公室的消毒工作外，本集團嚴格要求員工佩戴外科口罩，進行體溫檢查，並提醒僱員保持個人衛生的重要性。

### **B3. 發展與培訓**

僱員的知識及技能對於本集團業務持續增長及成功至關重要。因此，本集團致力支援僱員參與持續專業培訓，並透過提供資助、報銷考試費、教育假及考試假以鼓勵僱員參加持續專業課程。本集團已制定接班計劃政策、合規手冊及僱員手冊，以確保本集團能夠通過指導和培訓，物色並培養有能力的僱員。

作為金融服務供應商，本集團僱員須取得相關專業資格及牌照。根據所有適用法律、規則、法規及指引（包括但不限於香港《證券及期貨條例》），凡持有相關牌照的僱員，須於每個曆年就各類受規管活動接受規定時數的持續專業培訓。此外，根據GEM上市規則，本集團的公司秘書及全體董事須參與持續專業培訓，以增進及重溫其知識及技能。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

The Group has provided adequate support to its employees to ensure that its employees are equipped with sufficient knowledge and skills to fulfil their duties and to comply with the aforesaid training requirements. During the Reporting Period, 75%<sup>7</sup> of the Group's employees participated in the training. The average training hours completed per employee<sup>8</sup> was approximately 4.08 hours.

本集團已為僱員提供足夠支援，確保僱員具備充足知識及技能，可履行其職責及遵守上述培訓規定。於報告期間，本集團75%<sup>7</sup>的僱員已參與培訓。僱員平均受訓時數<sup>8</sup>約為4.08小時。

The breakdown of employees trained, and average training hours completed per employee by gender and employee category is summarised below:

按性別及僱員類別劃分的受訓僱員明細及僱員平均受訓時數概述如下：

Categories	類別	Breakdown of Employee Trained (%)	Average Training Hours per Employee (hours)
		受訓僱員明細	僱員平均受訓時數 (小時)
<b>By Gender</b>	<b>按性別劃分</b>		
Male	男性	53.33	5.40
Female	女性	46.67	2.75
<b>By Employee Category</b>	<b>按僱員類別劃分</b>		
Directors	董事	46.67	3.86
Senior management	高級管理層	20.00	7.20
Middle management	中級管理層	13.33	2.17
General	一般	20.00	2.40

Notes:

附註：

7. The percentage of employees trained = Total number of employees trained during the Reporting Period/Total number of employees at the end of the Reporting Period; the employee training data has excluded data from employees who left employment during the Reporting Period.

7. 受訓僱員百分比=報告期間內受訓僱員總人數／報告期間末的僱員總人數；僱員受訓數據已排除報告期間離職員工的數據。

8. The average training hours completed per employee = Total training hours for the Reporting Period/ the total number of employees at the end of the Reporting Period; the employee training data has excluded data from employees who left employment during the Reporting Period.

8. 僱員平均受訓時數=報告期間受訓總時數／報告期間末的僱員總人數；僱員受訓數據已排除報告期間離職員工的數據。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

9. The breakdown of employees trained by category = Number of employees trained in the specified category during the Reporting Period/Number of employees trained during the Reporting Period; the employee training data has excluded data from employees who left employment during the Reporting Period.
10. The average training hours completed per employee by category = Total training hours by category for the Reporting Period/Total number of employees in the specified category at the end of the Reporting Period; the employee training data has excluded data from employees who left employment during the Reporting Period.

### B4. Labour Standards

The Group respects human rights and strictly prohibits any unethical hiring practices, including child labour and forced labour in the workplace. The Group conducts recruitment in accordance with the Employment Ordinance and other relevant laws and regulations in Hong Kong. Personal data are collected during the process to assist in the selection of suitable candidates and to verify candidates' eligibility. Through the well-established recruitment policies, the Group ensures that its employees are all above the minimum legal working age.

Furthermore, the Group has developed basic working hours and rest periods for employees according to local employment laws and regulations and has stated those in the Group's Employee Handbook. In addition, employee consent to overtime arrangement must be obtained and the relevant compensation will be arranged according to the laws and regulations to prohibit any forced overtime work.

9. 按類別劃分的受訓僱員明細 = 於報告期間內該類別的受訓僱員人數 / 報告期間內受訓僱員人數；僱員受訓數據已排除報告期間離職員工的數據。
10. 按類別劃分的僱員平均受訓時數 = 報告期間該類別的受訓總時數 / 報告期間末的該類別僱員總人數；僱員受訓數據已排除報告期間離職員工的數據。

### B4. 勞工標準

本集團尊重人權，嚴格禁止任何不道德的僱傭行為，包括在工作場所僱用童工及強制勞工。本集團根據香港的《僱傭條例》及其他相關法律及法規進行招聘。招聘過程中會收集個人資料，以協助甄選合適人選及核實人選的資格。本集團設有完善的招聘政策，確保其僱員全部超過最低合法工作年齡。

此外，本集團已遵循當地僱傭法例，規定員工的基本工作時間及休息時間，並在本集團的僱員手冊中載有相關規定。此外，加班安排必須取得員工同意，並按照法律法規對員工進行補償，以禁止出現強制加班的情況。

If there is any suspected violation case regarding child and force labour, the Group will conduct an investigation. When the violation case is confirmed, the Group will terminate the employment contract immediately and may take disciplinary actions against any staff members who are responsible for the cause of the incident. The Group strictly complies with laws and regulations regarding child and forced labour, including but not limited to the Employment Ordinance in Hong Kong. During the Reporting Period, the Group was not aware of any cases of material non-compliance with relevant laws and regulations relating to child and forced labour that might have a significant impact on the Group.

### B5. Supply Chain Management

The Group believes that proper management of its supply chain can help mitigate the indirect environmental and social risks and bring positive impact to the Group, the environment and the society. Therefore, the Group has established a stringent procurement system. The Group selects suppliers through a standardised supplier selection process. When selecting suppliers, the Group will make sure that the nominated suppliers can meet the Group's various requirements in respect of capabilities of providing service, market reputation and track records in relation to compliance with legal aspects and environmental and social risks involved. The Group conducts inspections and assessment to ensure the social and environmental performance of suppliers meet the Group's standards if necessary.

The Group has implemented the Green Procurement Policy to promote the environmental awareness and promotes sound environmental and governance practices amongst its business partners and suppliers. The Group encourages its business partners and suppliers to consider climate risks and actively mitigate their environmental impacts during supplier management meetings and events. In addition, the Group gives priority to purchasing recycled and environmentally friendly products and promotes local procurement to reduce the carbon emissions arising from the transportation of the supplies.

倘發現任何懷疑與童工及強制勞工相關的違法情況，本集團將展開調查。一旦確認違法，本集團將即時終止任何對事件負有責任的僱員的僱傭合約，並可能對該等僱員採取紀律處分。本集團嚴格遵守有關童工及強制勞工的法律及法規，包括但不限於香港的《僱傭條例》。於報告期間，本集團並未發現任何有關童工及強制勞工而可能對本集團造成重大影響的嚴重違反相關法律法規的事項。

### B5. 供應鏈管理

本集團相信，妥善管理其供應鏈有助減輕間接的環境及社會風險，並為本集團、環境及社會帶來正面影響。因此，本集團已建立嚴格的採購系統。本集團會通過標準化的供應商甄選流程甄選供應商。在甄選供應商時，本集團將確保獲提名的供應商能就提供服務的能力、市場聲譽，以及法律層面及所涉及的環境及社會風險之合規持續記錄符合本集團的多項要求。本集團在需要時進行勘查及評估，以確保供應商的社會及環境表現符合本集團的標準。

本集團已實施綠色採購政策，以促進環保意識，並在其業務合作夥伴和供應商之間促進良好的環境和治理實踐。本集團在供應商管理會議和活動中鼓勵其業務合作夥伴和供應商考慮氣候風險，並積極減輕其對環境的影響。此外，本集團優先採購可回收及環保產品，並提倡在當地採購，以減低自供應運輸產生的碳排放。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

The Group promotes fair and open competition and aims to develop long-term relationships based on mutual trust during the procurement process. Its suppliers are required to work in a responsible manner and comply with all relevant regulations, international treaties and contractual responsibilities. In avoidance of transfer of interests or exploitation of suppliers, the Group closely monitors the procurement made by the staff and forbids any practices that are against business ethics, and any materials violation of the Group's policies or any laws and regulations. Such violations may lead to the termination of supplier contracts.

Due to the Group's principal business activities, the Group did not engage major suppliers for the provision of products, raw materials and services, nor did it take part in any negotiation between its corporate or institutional clients and their suppliers during the Reporting Period. The Group purchases stationery, paper, computers and other office supplies for its daily operations, however, it has not entered into any long-term or bulk purchase agreements with any suppliers. However, the Group will engage in the assessment of its short-term suppliers in accordance with the aforementioned policy and practices during selection process.

During the Reporting Period, the Group had a total of 4 suppliers (2022: 4), which are all located in Hong Kong and have been evaluated according to the aforementioned supply chain management practices.

本集團提倡公平公開競爭，旨在基於互相信任的前提之下在採購過程中發展長期關係。其供應商須負責任地行事，遵守所有相關法例、國際公約及合約責任。為避免供應商的利益輸送或榨取，本集團會密切監察員工負責的採購活動，並嚴禁員工做出任何違反商業道德的行為，以及任何違反本集團政策或法律及法規的行為，該等違規行為或會導致供應商合約終止。

鑒於本集團的主要業務活動，本集團於報告期間並無委聘主要供應商提供產品、原材料及服務，亦沒有參與企業或機構客戶與其供應商的任何協商。本集團會採購文具、紙張、電腦等辦公室用品供其日常營運，然而，其並無與任何供應商簽訂任何長期或大量採購協議。然而，本集團將於甄選程序中，按上述政策及慣例評估其短期供應商。

於報告期間，本集團已按上述供應鏈管理慣例評估了共4名供應商（二零二二年：4名），該等供應商均位於香港。

### B6. Product Responsibility

The Group recognises that market reputation and customer satisfaction are keys to success. It strives to win customer loyalty by providing them with quality and reliable services, and manages customers' inquiries and complaints promptly and effectively. The Group has a risk management system in place and implemented relevant instructions in the Compliance Manual to ensure its full compliance with all applicable laws, rules and regulations. This is controlled and monitored by a team of experienced management personnel and compliance officers.

The Group strictly complies with laws and regulations relating to health and safety, advertising, labelling and privacy matters relating to products and services provided, including but not limited to the Personal Data (Privacy) Ordinance and the Trade Descriptions Ordinance in Hong Kong. During the Reporting Period, the Group was not aware of any cases of material non-compliance with relevant laws and regulations relating to health and safety, advertising, labelling and privacy matters relating to products and services provided that might have a significant impact on the Group.

Due to the Group's business nature, the Group's businesses do not involve the manufacture and sale of physical products. The number of recalls for safety and health reasons and the relevant recall procedures are not applicable to the Group.

### B6. 產品責任

本集團深明市場聲譽及客戶滿意度為業務成功的關鍵，透過向客戶提供優質可靠的服務並迅速有效處理客戶的查詢及投訴，從而贏得客戶信任。本集團設有風險管理制度，並執行合規手冊中的相關指引，以確保全面遵守所有適用法例、規則及法規。此等工作乃由包括資深管理人員及合規主任的團隊監控。

本集團嚴格遵守與所提供產品及服務有關的健康與安全、廣告、標籤及私隱事宜有關的法律及法規，包括但不限於香港的《個人資料(私隱)條例》及《商品說明條例》。於報告期間，本集團並未發現任何有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜而可能對本集團造成重大影響的嚴重違反相關法律法規的情況。

鑒於本集團的業務性質，本集團的業務並不涉及生產及銷售實體產品。基於安全及健康原因已回收的產品數量及相關回收程序並不適用於本集團。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### **Responsible Margin Financing**

Trading securities on a margin basis is a high-risk investment strategy. The Group works closely with margin clients to help them to understand the benefits and risks involved in margin trading, and to closely monitor their margin positions through well-established margin lending policies.

The Group would conduct sufficient know-your-client procedures to assess the suitability and creditworthiness of margin clients, set a proper margin loan limit for each margin client, determine appropriate margin ratios for pledging securities, and communicate with margin clients on the strategy to meet a margin call should one occur. Besides, the Group has set relevant policies and procedures on issues including but not limited to asset management and backup and contingency plan, which are set out in the Compliance Manual to ensure all staff has the responsibility to provide good quality services to clients. Furthermore, the Group has formulated the complaint handling procedures in the Compliance Manual. During the Reporting Period, the Group did not receive any material number of products and service-related complaints.

### **Protection of Customer Information**

The Group places a top priority on protecting the confidentiality of personal data and the privacy of its clients. Apart from complying with the relevant laws and regulations when collecting, processing and using clients' data, the Group has established the Personal Data (Privacy) Policy in the Compliance Manual and implemented various measures to prevent unauthorised access to clients' data, such as installation of a firewall and storing clients' data in a secured place. In addition, the Group reviews the effectiveness of relevant policy and measures annually.

### **負責任的保證金融資**

以保證金方式買賣證券為高風險投資策略。本集團與保證金客戶緊密合作，協助彼等理解保證金交易的好處及風險，並透過完善的保證金借款政策以密切監察其保證金狀況。

本集團會進行充分的了解您的客戶程序，以評估保證金客戶是否合適及其信譽、為各保證金客戶制定適當保證金貸款限額、就質押證券釐定合適保證金比率、及與保證金客戶就一旦發生追繳保證金事項時的應對策略進行溝通。此外，本集團還就包括但不限於資產管理、備份和應急計劃等事項制定了相關政策及程序，並在合規手冊中列示，以確保全體僱員有責任為客戶提供優質服務。此外，本集團已在合規手冊內制定投訴處理程序。於報告期間，本集團並無收到任何大量產品及服務相關的投訴。

### **保障客戶資料**

本集團將保護其客戶個人資料及私隱保密置於首位。除在收集、處理及使用客戶個人資料時須遵守相關法律及法規外，本集團亦於合規手冊內制定個人資料（私隱）政策，並採取多項措施，例如安裝防火牆及將客戶資料存放於安全的地方，以免出現未經授權查閱客戶資料的情況。此外，本集團每年檢討相關政策及措施的有效性。

### ***Advertising and Labelling of Products***

The Group respects consumer rights and is committed to providing accurate marketing information for its customers in connection with their purchase decisions. The Group strictly regulates and reviews the advertising materials to protect the interests of its customers. Labelling of its financial products should also be accurate, legitimate, clear, and not misleading in order to avoid any non-compliance with relevant laws and regulations.

### ***Intellectual Property Rights***

The Group endeavours to protect intellectual property rights. Intellectual properties and technical specifications of the Group and customers are protected and managed by a designated department. Employees shall not copy or disclose any information, including but not limited to designs, techniques and trade information, to third parties without the Group's consent.

## **B7. Anti-corruption**

The Group is committed to promoting a culture of integrity, fairness, honesty and openness when doing business and has zero tolerance for bribery and corruption. All employees of the Group are required to be familiar with and follow the Prevention of Bribery Ordinance in Hong Kong and to adhere to high standards of business and ethical conduct as laid out in the Group's Employee Handbook. The Group strictly complies with laws and regulations regarding anti-corruption, including but not limited to the Prevention of Bribery Ordinance in Hong Kong. During the Reporting Period, the Group was not aware of any cases of material non-compliance with relevant laws and regulations relating to bribery, extortion, fraud, money laundering and other corrupt practices that might have a significant impact on the Group. In addition, there were no concluded legal cases regarding corrupt practices brought against the Group or its employees during the Reporting Period.

### ***產品廣告及標籤***

本集團尊重客戶權利，並致力為客戶提供有關其購買決定的準確營銷資料。本集團嚴格監管並審閱其廣告素材，以保障客戶的利益。我們的財務產品標籤亦應為準確、合法、清晰且無誤導性，以避免任何違反相關法律法規的情況。

### ***知識產權***

本集團致力保護知識產權。本集團及客戶的知識產權及技術規格由指定部門保護及管理。未經本集團同意，僱員不得複製或向第三方披露任何資料，包括但不限於設計、技術及貿易資料。

## **B7. 反貪污**

本集團努力提倡在經營業務時秉持公正、公平、誠實及公開的文化，對賄賂及貪污採取零容忍態度。本集團全體僱員均須熟知並遵循香港《防止賄賂條例》，並須遵循本集團僱員手冊所載高商業標準及道德操守。本集團嚴格遵守有關反貪污的法律及法規，包括但不限於香港《防止賄賂條例》。於報告期間，本集團並未發現任何有關賄賂、勒索、欺詐、洗黑錢及其他貪腐行為而可能對本集團造成重大影響的嚴重違反相關法律法規的事項。此外，於報告期間概無對本集團或僱員提供並已審結的貪污訴訟案件。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

To encourage employees of the Group to report any suspected illegal activities such as money laundering, bribery and fraud, the Group has implemented the Whistle-blower Policy. The audit committee of the Company (the “**Audit Committee**”) has overall responsibility for the said policy. Within the said policy, the Group has set out a detailed reporting and investigative procedure to encourage employees to report fraudulent activities to the Audit Committee and to ensure that their reports are given due regard. The identity of anyone making a complaint or reporting information will be kept confidential to the fullest extent permitted by law. Responsibility for monitoring and reviewing the operation of this policy and any recommendations for action resulting from investigations into complaints lies with the Audit Committee.

When there is any suspected case in the violation of laws, regulations or the Group’s policy, the Group will investigate and impose disciplinary actions, which could result in dismissal. In addition, all employees of the Group are required to adhere to the requirements set out in the Anti-Money Laundering and Counter-Terrorist Financing Ordinance and the Hong Kong Securities and Futures Commission’s Guideline on Anti-Money Laundering and Counter-Financing of Terrorism and any update in relation thereto. The Group has implemented the Compliance Manual to identify and detect money laundering activities, covering policies in relation to, among others, customer due diligence, records retention, handling of cash and reporting of suspicious transactions to the management of the Group.

為鼓勵本集團僱員舉報洗錢、賄賂及欺詐等任何可疑非法活動，本集團設有舉報者政策。本公司的審核委員會（「**審核委員會**」）對上述政策負有全權責任。在上述政策中，本集團已制定詳細的舉報及調查程序，鼓勵僱員向審核委員會匯報詐騙活動，並確保彼等的匯報得到適當的重視。在法律允許的最大範圍內，任何作出投訴或匯報資料的人士之身份將被保密。監督及審視本政策的運作以及對投訴進行調查後提出任何行動建議的責任在於審核委員會。

當出現任何涉嫌違反法律、法規或本集團政策的情況時，本集團將進行調查並給予紀律處分，並可能導致解僱。此外，本集團全體僱員須謹守《打擊洗錢及恐怖分子資金籌集條例》及香港證券及期貨事務監察委員會之《打擊洗錢及恐怖分子資金籌集指引》以及其任何更新版本所載規定。本集團已制定其合規手冊，以識別及查明洗錢活動，涉及有關（其中包括）客戶盡職審查、保留記錄、處理現金及向本集團管理層匯報可疑交易的政策。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

During the Reporting Period, 3 directors and 6 employees have participated in anti-corruption training with a total training hours of 3 hours and 6 hours respectively. Such training could enrich their professional skills and knowledge in their respective roles and responsibilities regarding anticorruption and business ethics.

### B8. Community Investment

The Group invest its time, expertise and resources to drive social impact. It focuses on improving the well-being of the communities where it is based and where its employees work and live. The Group has established the Community Investment Policy and implemented relevant guidelines on community investment. Our employees are empowered to volunteer in various ways that advance the Group's purposes and strengthen their sense of social responsibility.

During the Reporting Period, the Group donated 6,000 packs of COVID-19 Rapid Antigen Test ("RAT") kits to the Food Angel. Food Angel is a charitable organization engaged in the preparation of meals to serve the underprivileged groups in Hong Kong.

The Group is supportive of recycling programs organized by various parties. It supported the "Red Packets Recycling Program" organized by the Greeners Action, and placed collection bins in its offices for the collection of red packets. All red packets collected are donated to the Greeners Action for redistribution to the public. In addition, it supported the recycling of mooncake boxes organized by Lush. As an effort to reduce electronic waste, the Group also collaborated with local recycler for the recycling of a used printer.

於報告期間，3名董事及6名僱員已參與反貪污培訓，總培訓時數分別為3小時及6小時。該等培訓將就彼等各自的角色及職責，豐富其有關反貪污及商業道德的專業技能及知識。

### B8. 社區投資

本集團投入其時間、專業知識及資源來推動社會影響。其專注於改善其所在社區以及其僱員工作和生活的社區的福祉。本集團已建立社區投資政策並執行有關社區投資的相關指引。我們的僱員有權以各種方式參與義工，以促進本集團的宗旨並加強彼等的社會責任感。

於報告期間，本集團向惜食堂捐贈了6,000包COVID-19快速抗原檢測（「快速抗原檢測」）試劑盒。惜食堂乃一家慈善組織，從事於為香港弱勢團體準備膳食。

本集團支持由各方組織的回收計劃。其支持綠領行動組織的「利是封回收計劃」，並在辦公室放置收集箱來收集利是封。所有收集到的利是封均捐贈予綠領行動，以重新分發給公眾。此外，其支持Lush組織的月餅盒回收活動。為了減少電子廢物，本集團亦與當地回收商合作回收舊打印機。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### THE REPORTING GUIDE CONTENT INDEX OF THE STOCK EXCHANGE

### 聯交所報告指引內容索引

#### Mandatory Disclosure Requirements 強制披露規定

#### Section/Declaration 章節／聲明

Governance Structure  
管治架構  
Reporting Principles  
報告原則  
Reporting Boundary  
報告範圍

The ESG Governance Structure  
環境、社會及管治管治架構  
Reporting Framework  
報告框架  
Scope of Reporting  
報告範圍

#### Subject Areas, Aspects, General Disclosures and KPIs

#### Description

#### Section/Declaration

主要範疇、層面、  
一般披露和  
關鍵績效指標

描述

章節／聲明

#### 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 exhaust gas and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.  
有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的：  
(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。

Emissions  
排放

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。

Emissions – Exhaust Gas Emissions  
排放－廢氣排放

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### Subject Areas, Aspects, General Disclosures and

KPIs 主要範疇、層面、 一般披露和 關鍵績效指標	Description 描述	Section/Declaration 章節／聲明
KPI A1.2 關鍵績效指標A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 直接(範圍1)及能源間接(範圍2)溫室氣體排放量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	Emissions – GHG Emissions 排放－溫室氣體排放
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	Emissions – Waste Management (not applicable – explained) 排放－廢棄物管理(不適用－已解釋)
KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	Emissions – Waste Management 排放－廢棄物管理
KPI A1.5 關鍵績效指標A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Emissions – GHG Emissions 排放－溫室氣體排放
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。	Emissions – Waste Management 排放－廢棄物管理

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### Subject Areas, Aspects, General Disclosures and KPIs

主要範疇、層面、  
一般披露和  
關鍵績效指標

### Description

描述

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## 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.

Use of Resources  
資源使用

有效使用資源（包括能源、水及其他原材料）的政策。

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 (MWh) and intensity (e.g. per unit of production volume, per facility).

Use of Resources – Energy  
Consumption  
資源使用－能源消耗

按類型劃分的直接及／或間接能源（如電、氣或油）總耗量（以兆瓦時計算）及密度（如以每產量單位、每項設施計算）。

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).

Use of Resources – Water  
Consumption (not applicable – explained)

總耗水量及密度（如以每產量單位、每項設施計算）。

資源使用－用水（不適用－已解釋）

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.

Use of Resources – Energy  
Consumption

描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。

資源使用－能源消耗

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.

Use of Resources – Water  
Consumption (not applicable – explained)

描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。

資源使用－用水（不適用－已解釋）

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.

Use of Resources – Use of  
Packaging Materials (not applicable – explained)

製成品所用包裝材料的總量（以噸計算）及（如適用）每生產單位佔量。

資源使用－包裝物料的使用（不適用－已解釋）

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<b>A3. The Environment and Natural Resources</b>		
<b>A3.環境及天然資源</b>		
General Disclosure 一般披露	Policies on minimising the issuer's significant impacts 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。	The Environment and Natural Resources 環境及天然資源
KPI A3.1 關鍵績效指標A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	The Environment and Natural Resources – Indoor Air Quality 環境及天然資源－室內空氣質素
<b>A4. Climate Change</b>		
<b>A4.氣候變化</b>		
General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	Climate Change 氣候變化
KPI A4.1 關鍵績效指標A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	Climate Change 氣候變化

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## B. Social

### B. 社會

#### 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。

Employment  
僱傭

KPI B1.1  
關鍵績效指標B1.1

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

按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。

Employment  
僱傭

KPI B1.2  
關鍵績效指標B1.2

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

按性別、年齡組別及地區劃分的僱員流失比率。

Employment  
僱傭

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### 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。	Health and Safety 健康與安全
KPI B2.1 關鍵績效指標B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年(包括匯報年度)每年因工亡故的人數及比率。	Health and Safety 健康與安全
KPI B2.2 關鍵績效指標B2.2	Lost days due to work injury. 因工傷損失工作日數。	Health and Safety 健康與安全
KPI B2.3 關鍵績效指標B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored. 描述所採納的職業健康與安全措施，相關執行及監察方法。	Health and Safety 健康與安全



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### B3. Development and Training

#### B3. 發展與培訓

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。

Development and Training  
發展與培訓

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。

Development and Training  
發展與培訓

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。

Development and Training  
發展與培訓

### B4. Labour Standards

#### B4. 勞工標準

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。

Labour Standards  
勞工標準

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

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## 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。

Product Responsibility

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。

Product Responsibility (not applicable – explained)

產品責任（不適用—已解釋）

KPI B6.2

關鍵績效指標B6.2

Number of products and service-related complaints received and how they are dealt with.

接獲關於產品及服務的投訴數目以及應對方法。

Product Responsibility –

Responsible Margin Financing

產品責任—負責任的保證金融資

KPI B6.3

關鍵績效指標B6.3

Description of practices relating to observing and protecting intellectual property rights.

描述與維護及保障知識產權有關的慣例。

Product Responsibility – Intellectual Property Rights

產品責任—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。

Product Responsibility –

Responsible Margin Financing

產品責任—負責任的保證金融資

KPI B6.5

關鍵績效指標B6.5

Description of consumer data protection and privacy policies, and how they are implemented and monitored.

描述消費者資料保障及私隱政策，以及相關執行及監察方法。

Product Responsibility – Protection

of Customer Information

產品責任—保障客戶資料

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<b>B7. Anti-corruption</b>		
<b>B7.反貪污</b>		
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 bribery, extortion, fraud and money laundering. 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。	Anti-corruption 反貪污
KPI B7.1 關鍵績效指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	Anti-corruption 反貪污
KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	Anti-corruption 反貪污
KPI B7.3 關鍵績效指標B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	Anti-corruption 反貪污

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## 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.

Community Investment  
社區投資

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。

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).

Community Investment  
社區投資

專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。

KPI B8.2  
關鍵績效指標B8.2

Resources contributed (e.g. money or time) to the focus area.

Community Investment  
社區投資

在專注範疇所動用資源(如金錢或時間)。



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