



傳承教育
LEGENDARY
EDUCATION

Stock Code : 8195

2023-2024

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Environmental, Social and Governance Report for the year ended 31 March 2024

截至二零二四年三月三十一日止年度的環境、社會及管治報告

ABOUT THE REPORT

Legendary Education Group Limited (formerly known as Legendary Group Limited) (the “Company”) and its subsidiaries (together the “Group”) are pleased to present the Environmental, Social and Governance report (the “ESG report”) for the year ended 31 March 2024 (“Reporting Year”). The Company aims to allow all stakeholders to understand the progress and development direction of the Group by reporting the policies, measures and performances in Environmental, Social and Governance (“ESG”) aspects.

Reporting Scope and Boundary

A comprehensive assessment was conducted to evaluate the impacts of Group’s operations on the environment and society during the development of the Group’s ESG strategy. The Group is principally engaged in six business arms: (i) original equipment manufacturer (the “OEM”) business, which entails product design and development, raw materials sourcing and procurement, manufacturing and product quality control management; (ii) apparel retail business, which entails designing, procuring, manufacturing, marketing and retailing of pure cashmere apparel and other apparel products as well as accessories through the retail network in Hong Kong under the Group’s own brand and high-end fashion brand; (iii) money lending business, which provides financing to customers for interest income in Hong Kong; (iv) financial quotient and investment education business, which provides financial quotient and investment education courses for the customers in return of tuition fees from them; (v) property investment business; and (vi) private supplementary education business segment, which provides private supplementary education courses for the students in return of tuition fees from them.

Unless otherwise indicated, the reporting boundary of this ESG Report covers the significant business operations of the Group, including financial quotient and investment education business, private supplementary education business as well as day-to-day administrative operations at office in Hong Kong. The boundary reflects reasonably the business operation of the Group as it covers most of the Group’s revenue. The Group will regularly review the reporting boundaries and strive to enhance the transparency of the Group’s ESG performance in the long run.

關於本報告

傳承教育集團有限公司（前稱創天傳承集團有限公司）（「本公司」）及其附屬公司（統稱「本集團」）欣然呈列截至二零二四年三月三十一日止年度（「報告年度」）的環境、社會及管治報告（「環境、社會及管治報告」）。本公司旨在透過報告環境、社會及管治（「環境、社會及管治」）方面的政策、措施及表現，使所有持份者了解本集團的進展及發展方向。

報告範圍

於制訂本集團環境、社會及管治策略期間，本集團已進行全面評估，以評估本集團營運對環境及社會的影響。本集團主要從事以下六個業務部門：(i)原設備製造（「原設備製造」）業務，承擔產品設計及開發、原材料採購、製造及產品質量控制管理；(ii)服裝零售業務，透過在本集團自有品牌及高檔時裝品牌旗下於香港的零售網絡承擔設計、採購、製造、市場推廣及零售純羊絨服裝以及其他服裝產品及配飾；(iii)放債業務，於香港向客戶提供融資賺取利息收入；(iv)財商及投資教育業務，為客戶提供財商及投資教育課程，並自彼等收取學費作為回報；(v)物業投資業務；及(vi)私立輔助教育業務分部，為學生提供私立輔助教育課程，並自彼等收取學費作為回報。

除非另有說明，本環境、社會及管治報告的報告範圍涵蓋本集團的主要業務運營，包括財商及投資教育業務、私立輔助教育業務以及香港辦事處的日常工作。該範圍合理反映本集團的業務營運，原因為其涵蓋本集團大部分收益。本集團將定期檢討報告範圍，並竭力提升本集團的長期環境、社會及管治表現的透明度。

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Reporting Standard

This ESG Report is aligned with the Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) outlined in Appendix C2 of the Main Board Listing Rules issued by The Stock Exchange of Hong Kong Limited (the “Stock Exchange”). The four reporting principles, namely the principles of materiality, quantitative, balance and consistency, form the backbone of this ESG report.

To provide stakeholders with an overview of the Group’s performance in ESG aspects, the report discloses environmental KPIs required under the “comply or explain” provisions as set out in the ESG Reporting Guide. A complete index is inserted in the last section of this ESG report for reference.

Data Preparation

The Group has established internal controls and a formal review process to ensure that any information presented in this ESG report is as accurate and reliable as possible. The Board of Directors (the “Board”) of the Company has overall responsibility for the establishment and disclosure of relevant measures and KPIs.

Feedback Channel

Comments and suggestions can help define and strengthen the Group’s future ESG strategy and reporting. Stakeholders are welcome to contact us by email at ir@legendaryedu.com.

BOARD’S STATEMENT

The Board is committed to the long-term sustainability of the environment and communities in which it operates. Acting in an environmentally responsible manner, the Group endeavours to comply with laws and regulations regarding environmental protection and adopt effective measures to achieve efficient use of resources, energy saving and waste reduction.

The Board also commits to the principle and practice of recycling and reducing. To help conserve the environment, it implements green office practices such as redeployment of office furniture as far as possible, encourages use of recycled paper for printing and copying, double-sided printing and copying and reduces energy consumption by switching off idle lightings, air conditioning and electrical appliances.

報告準則

本環境、社會及管治報告乃根據香港聯合交易所有限公司（「聯交所」）主板上市規則附錄C2所載環境、社會及管治報告指引（「環境、社會及管治報告指引」）編製。重要性、量化、平衡及一致性四項報告原則為本環境、社會及管治報告的論述基礎。

為向持份者概述本集團於環境、社會及管治方面的表現，本報告披露環境、社會及管治報告指引所載「不遵守就解釋」條文規定的環境關鍵績效指標。本環境、社會及管治報告最後一章附有完整索引以供參考。

數據編製

本集團已建立內部監控及正式審查程序，以確保本環境、社會及管治報告中呈列的任何資料盡可能準確可靠。本公司董事會（「董事會」）全面負責制定及披露相關措施及關鍵績效指標。

反饋渠道

意見及建議有助確定及加強本集團未來的環境、社會及管治策略及報告。歡迎持份者通過電郵 ir@legendaryedu.com 與我們聯絡。

董事會聲明

董事會致力於其經營所在環境及社區之長期可持續性。本集團以對環境負責之方式行事，盡力遵守有關環保之法律及法規，並採取有效措施達致資源有效利用、節能及減少廢物。

董事會亦奉行循環利用和節約之原則與慣例。為幫助保護環境，本集團實施綠色辦公室行動，如盡可能重新安置辦公室傢具、鼓勵使用廢舊紙張打印及複印、提倡雙面打印和複印以及透過關閉閒置的照明、空調及電器減少能源消耗。

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The Board recognises that sustainability issues may pose potential risks to business operations. The Group has refined its internal control process in terms of risk assessment of the impacts on health, safety, environment and society. Going forward, the Group will regularly review and ensure that this refined system can effectively evaluate imminent ESG risks, and enable the organisation to better prepare for societal and market changes in a timely manner.

The Group is committed to providing a pleasant environment for the community it serves. To achieve this aim, it adopts various emissions reduction measures across all its operations. Environmental compliance is considered a baseline, and the Group constantly seeks ways to improve its environmental performance in other areas such as resource consumption and carbon footprint.

Stakeholder engagement provides essential links to strengthen the Group's sustainability efforts. By engaging with internal and external stakeholders, the Group can better understand their opinions and expectations, which allows it to develop plans to address the most relevant issues. Their feedback has been guiding us in the preparation of this ESG report.

We are confident that our dedication, together with the support of our stakeholders, would continue to guide us in our pursuit of a brighter and more liveable future of the community.

By order of the Board

Yuen Yu Sum

Chairman and Executive Director

28 June 2024

董事會深明可持續發展事宜可能對業務營運構成潛在風險。本集團已就健康、安全、環境及社會影響的風險評估完善其內部監控程序。展望未來，本集團將定期檢討並確保此完善系統可有效評估即將面臨的環境、社會及管治風險，並使本組織能夠及時更好地應對社會及市場變化。

本集團致力為其服務的社區提供舒適的環境。為達致此目標，本集團在其所有業務中採取多項減排措施。本集團以環境合規為基準，不斷尋求方法改善資源消耗及碳足跡等其他領域的環境表現。

持份者參與是加強本集團可持續發展工作的重要環節。透過與內部及外部持份者溝通，本集團能更好地了解彼等的意見及期望，從而切實制定相關問題解決計劃。彼等的反饋一直為我們編製本環境、社會及管治報告提供指引。

我們相信，在持份者的支持下，奉獻精神將繼續引領我們追求更美好、更宜居的社區未來。

承董事會命

主席及執行董事

袁裕深

二零二四年六月二十八日

ESG GOVERNANCE

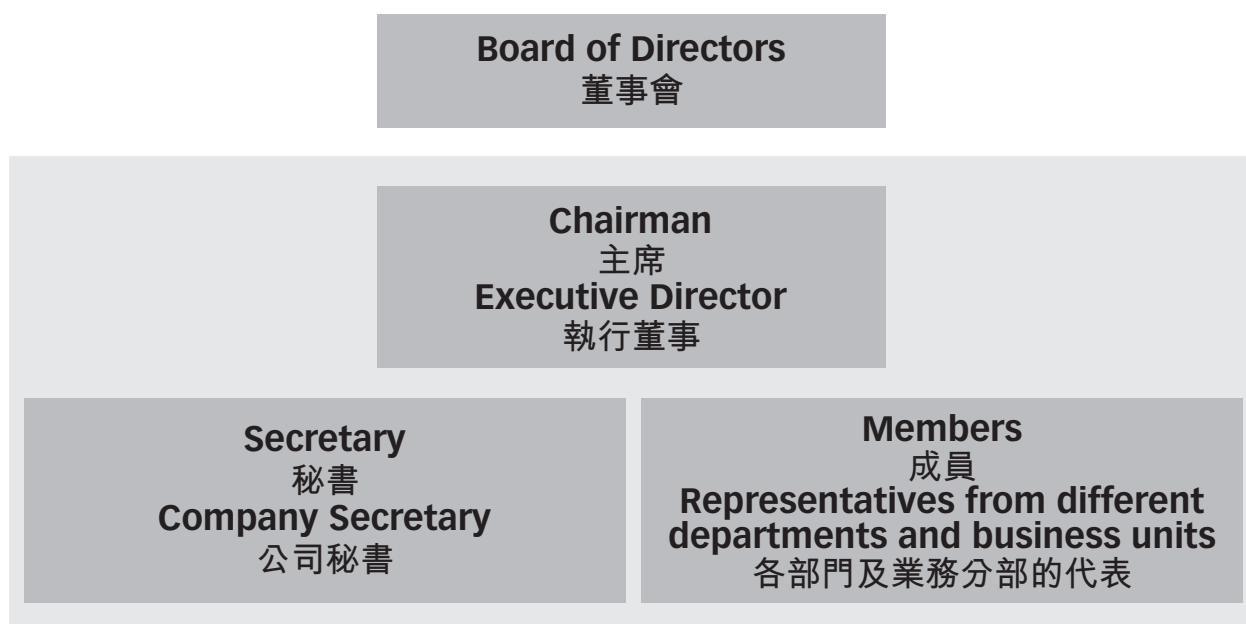
The Board firmly believes that good corporate governance principles and practices are fundamental to the Group's success and the enhancement of stakeholder value. The Board is responsible for developing and refining sustainability strategies and policies applicable across the Group. The key focus areas include environmental protection, employment practices, operational responsibility, and community investment. The Board also performs assessment on the Group's sustainable development strategies, targets and performance regularly.

環境、社會及管治治理

董事會堅信良好的企業管治原則與慣例對本集團的成功及提升持份者的價值至關重要。董事會負責制定及完善適用於本集團的可持續發展策略及政策。主要關注範疇包括環境保護、僱傭慣例、營運責任及社區投資。董事會亦定期評估本集團的可持續發展策略、目標及表現。

Sustainability Governance Structure with Board Oversight

由董事會監督的可持續管治架構



Responsibilities and Functions

職責與職能

- Determine and review the Group's ESG vision, objectives and strategy
釐定及審閱本集團的環境、社會及管治願景、目標及策略
- Identify, determine and evaluate ESG risks and opportunities
識別、確定及評估環境、社會及管治風險及機遇
- Develop and review ESG policies and procedures
制定及審查環境、社會及管治政策及程序
- Set targets and review progress
制定目標並審查進展情況
- Oversee ESG reporting
監督環境、社會及管治報告

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APPROACH AND STRATEGY

The board of directors of the Group has overall responsibility for:

- a) evaluating and determining the ESG-related risks of the Group; and
- b) overseeing management in the design, implementation and monitoring of the risk management and internal control systems with a view to address ESG-related issues.

The Group is focused on generating long-term sustainable value creation for its shareholders. In doing so, while the Group carries on its business, management makes decisions that bring positive impacts to the communities. The Group has adopted sustainability policies that cover areas such as employment and labour practices, business integrity, the environment and the community. The Company is committed to supporting robust environmental standards and ensuring the implementation of environmentally friendly measures across its operations.

方式及策略

本集團董事會的整體責任為：

- a) 評估及確認本集團與環境、社會及管治相關的風險；及
- b) 監督管理層設計、執行及監察風險管理及內部監控系統，以處理與環境、社會及管治相關事宜。

本集團著力為其股東創造長期可持續價值。為此，本集團於經營業務時，管理層作出會對社區帶來正面影響的決策。本集團已採納可持續政策，內容涵蓋例如僱傭及勞工慣例、業務誠信、環境及社區等領域。本公司致力支持良好環境準則，並確保在其營運中實行環保措施。

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STAKEHOLDERS ENGAGEMENT

The Group acknowledges that the expectations and feedback from its stakeholders are crucial for sustainable development of the Group. Effective communication with key stakeholders is maintained in order to promote and adjust the strategy for sustainable development. The communication channels used, as well as the interests and concerns of the major stakeholder groups, are as follows:

持份者參與

本集團認為持份者的期望及回饋對本集團可持續發展至為重要。本集團與主要持份者保持有效溝通，藉以推進及調整可持續發展策略。主要持份者群體的溝通渠道及利益訴求如下：

Stakeholders 持份者	Communication Channels 溝通渠道	Interests and Concerns 利益訴求
Employees 僱員	<ul style="list-style-type: none"> Meetings and communications 會議及通信 Training and workshops 培訓及研討會 Performance appraisal 績效考核 	<ul style="list-style-type: none"> Career development 職業發展 Remuneration and benefits 薪酬福利 Workplace health and safety 工作環境健康與安全
Shareholders and potential investors 股東及潛在投資者	<ul style="list-style-type: none"> Shareholders' meetings 股東大會 Financial reports 財務報告 Announcements and circulars 公佈及通函 Corporate website 企業網站 	<ul style="list-style-type: none"> Financial performance 財務業績 Corporate governance 企業管治 Sustainable operations 可持續經營
Customers 客戶	<ul style="list-style-type: none"> Hotline and email 熱線電話及電子郵件 In-person meetings 面對面會議 Corporate website 企業網站 	<ul style="list-style-type: none"> Products and services quality 產品及服務質素 Customer data and privacy protection 客戶數據及私隱保護

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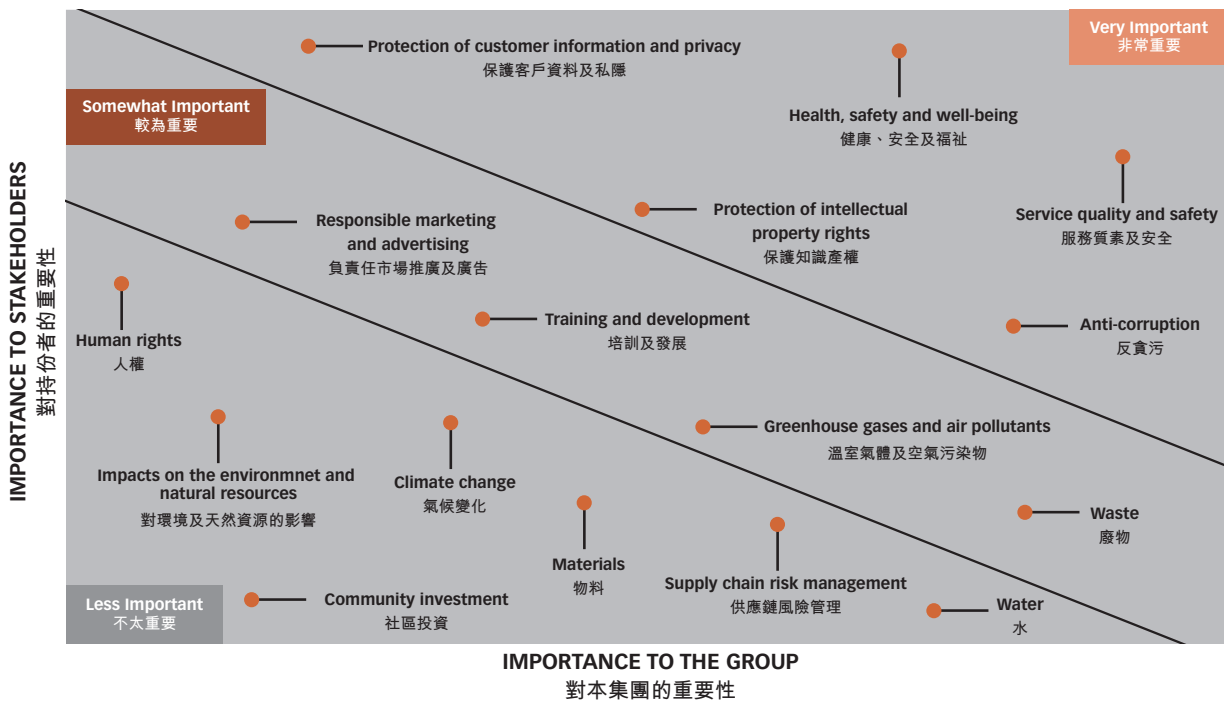
Stakeholders 持份者	Communication Channels 溝通渠道	Interests and Concerns 利益訴求
Suppliers 供應商	<ul style="list-style-type: none"> Tender and performance evaluation 招標及績效評估 Regular meetings and telecommunication 定期會議及通訊 	<ul style="list-style-type: none"> Sustainable cooperation 可持續合作 Fair and open selection process 公平公開的甄選程序 Payment schedule 付款計劃
Governmental regulators 政府監管部門	<ul style="list-style-type: none"> Compliance reporting 合規報告 Consultation papers 諮詢文件 Government cooperation 政府合作 	<ul style="list-style-type: none"> Operation in compliance with laws and regulations 遵守法律法規運營 Business integrity and ethics 商業誠信及道德
Communities 社區	<ul style="list-style-type: none"> Community activities 社區活動 Social media platforms 社交媒體平台 	<ul style="list-style-type: none"> Fulfilment of corporate social responsibility 履行企業社會責任

MATERIALITY ASSESSMENT

Materiality assessment was conducted in accordance with the expectation and feedback from the key stakeholders. Based on the result of this assessment, management of the Group identified 16 material topics for the Group’s long-term sustainability, which cover environmental, social, community, and corporate governance aspects, effectively capture our ESG considerations in managing our company. Effective risk management and internal control systems on these aspects are reinforced with the aim of enhancing operational efficiency and generating the environmental and social benefits to the stakeholders. The 16 material topics were thoughtfully taken into account during the preparation and compilation of this Report, and they are presented in a concise manner within the following materiality matrix.

重要性評估

重要性評估乃根據主要持份者的期望及回饋進行。根據評估結果，本集團管理層識別16項有關本集團長期可持續發展的重要議題，涵蓋環境、社會、社區及企業管治方面，有效反映了我們及管理公司時的環境、社會及管治考慮因素。為提高營運效率及為持份者創造有利的環境及社會條件，本集團加強該等方面之有效風險管理及內部監控系統。本集團於匯編本報告時已充分審議16項重要議題，並於下列重要性矩陣中以簡明方式呈列。



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During the Reporting Year, the Group conducted an enterprise risk assessment to identify the top 5 material ESG risks for the Group. We will closely monitor these risks and disclose the relevant progress in future ESG reports. These risks include:

於報告年度，本集團進行企業風險評估，以識別本集團的五大重要環境、社會及管治風險。我們將密切監察該等風險，並在未來的環境、社會及管治報告中披露相關進展。該等風險包括：

Risks 風險	Current Ranking 當前排名
Competition Risk 競爭風險	1 1
Sourcing Risk 採購風險	2 2
Macro-Economic risk 宏觀經濟風險	3 3
Liquidity risk 流動資金風險	4 4
Infringement risk 侵權風險	5 5

A. ENVIRONMENTAL

A1. Emissions

The Group is no longer engaged in manufacturing activities, and therefore it does not have any significant impacts on the environment and natural resources. During the Group's operations, there was no material generation of emissions. Only a certain of greenhouse gases ("GHG") emissions and non-hazardous waste were produced from the use of resources during daily administration in Hong Kong office.

Despite the limited environmental impacts, the Group is committed to minimising its environmental impacts through responsible business practices, reducing its carbon footprint and using resources effectively. To this end, the Group has implemented an "Environmental Facilities Operation and Management Policy" which covers the management of various emissions. The Group has also established relevant emissions reduction and energy saving initiatives to manage its emissions and maintain environmentally-friendly operations.

The Group strictly adheres to all relevant laws and regulations in Hong Kong, including the Air Pollution Control Ordinance, the Water Pollution Control Ordinance and the Waste Disposal Ordinance. During the Reporting Year, the Group was not aware of any non-compliance with relevant laws and regulations that had significant impact on the Group's operations in relation to air and greenhouse gas emissions, water and land discharges, as well as the generation of hazardous and non-hazardous waste.

A. 環境

A1. 排放

本集團不再從事製造活動，因此對環境及天然資源再無重大影響。本集團在運營期間並無產生大量的排放。僅在香港辦事處的日常行政工作中使用資源而產生一定數量的溫室氣體（「溫室氣體」）排放及非有害廢物。

儘管對環境的影響有限，本集團仍致力透過盡責的業務實踐、減少碳足印及有效運用資源，以最大程度減低其環境影響。為此，本集團已實施「環境設施運行及管理政策」，涵蓋各類排放物的管理。本集團亦已制訂相關的減排及節能措施，以管理排放物及維持綠色營運。

本集團嚴格遵守香港所有相關法律及法規，包括《空氣污染管制條例》、《水污染管制條例》及《廢物處置條例》。於報告年度，據本集團所知，並無任何因未遵守有關空氣及溫室氣體排放、向水及土地排污、產生有害及非有害廢物之相關法律及法規而對本集團運營有重大影響之情況。

A1.1 Air emissions

Air pollutants, such as nitrogen oxides (“NOx”), sulphur oxides (“SOx”) and particulate matter (“PM”) are produced from the combustion of fuels during vehicle operations. The Group strives to minimise air pollutants emissions by continuously monitoring and improving the usage of commercial vehicles. The Group did not generate a material amount of air pollutants emissions during the operations.

A1.2 Greenhouse gases emissions

The emissions of carbon dioxide (“CO2”) have been calculated based on the amount of energy consumed, multiplied by the relevant emission factors and the emission of CO2 (in tonnes). The emissions of CO2 are broadly classified into three scopes:

Scope 1 – Direct emissions from combustion of fuels;

Scope 2 – Energy indirect emissions; and

Scope 3 – Other indirect emissions.

The Group’s primary sources of GHG emissions are the use of electricity within Scope 2 and the production of paper waste within Scope 3, arising from daily administration in the offices. In addition to electricity consumption, the combustion of fuels and business travelling also contribute to the direct and indirect emissions of greenhouse gas under Scope 1 and Scope 3 respectively.

During the reporting period, total GHG emissions was approximately 131.7 tonnes of CO2. Electricity used in the business premises is the major contributor to greenhouse gas footprint.

A1.1 空氣排放

於車輛運行過程中燃燒燃料會產生空氣污染物，例如氮氧化物（「氮氧化物」）、硫氧化物（「硫氧化物」）及懸浮粒子（「懸浮粒子」）。本集團不斷監察及改善商用車輛的使用情況，致力於減少空氣污染物的排放。本集團在運營期間並無產生大量的空氣污染物排放。

A1.2 溫室氣體排放

二氧化碳（「二氧化碳」）的排放乃根據消耗的能量乘以排放因素及二氧化碳排放（以噸計）計算所得。二氧化碳排放大致分為三個範圍：

範圍1 – 燃燒燃料導致的直接排放；

範圍2 – 能量間接排放；及

範圍3 – 其他間接排放。

本集團的主要溫室氣體排放來源是於辦公室日常行政營運中在範圍2內使用電力及在範圍3內產生廢紙。除電力消耗外，燃料燃燒及商務差旅亦分別導致範圍1和範圍3項下的直接及間接溫室氣體排放。

於報告期間，總溫室氣體排放約為131.7噸二氧化碳。商業場所使用的電力是導致溫室氣體排放的主要因素。

Direct GHG emission within Scope 1 has decreased during the Reporting Year because the Group has considerably decreased its reliance on motor vehicles following the return to normal travel conditions after the Covid-19. The substantial decrease in diesel consumption led to a significant reduction in scope 1 GHG emissions.

The primary reason for the rise in scope 2 GHG emissions during the Reporting Year was mainly because of the expansion of the private supplementary education business. The number of education centers increased from 3 to 5 in 2024, contributing to the increase in electricity consumption, leading to the overall increase of GHG emissions under scope 2.

While, other indirect emissions (“Scope 3”) include the emissions from the disposal of paper waste in landfills and the electricity usage by government department for fresh water processing. The Group endeavours to improve energy efficiency and reduce energy consumption by adopting energy saving initiatives mentioned in the Section “Use of Resources” of this Report.

A1.3 Waste management

The Group’s operations do not generate any hazardous waste such as chemical wastes, clinical wastes and hazardous chemicals. The non-hazardous waste produced by the Group is mainly paper waste. For the disposal of other types waste, they are collected by the building management company where the Group’s offices are located, but these data are not available. Measures for reducing and recycling the paper waste are put in place, as outlined in the “Paper usage” and “Packaging materials” sections of this ESG Report.

於報告年度，範圍1的直接溫室氣體排放有所減少，原因為本集團在新冠疫情後恢復正常差旅出行後，大幅減少對汽車的依賴。柴油消耗量大幅減少導致範圍1溫室氣體排放量顯著減少。

於報告年度，範圍2的溫室氣體排放增加的主要原因為私立輔助教育業務的擴展。教育中心數量於二零二四年由3間增加至5間，導致電力消耗增加，進而引致範圍2項下的溫室氣體排放整體增加。

而其他間接排放（「範圍3」）包括堆填區處理廢紙的排放及政府部門用於處理淡水的電力消耗。本集團致力透過採納本報告「資源使用」一節所載的節能計劃，改善能源效益及減少能源消耗。

A1.3 廢物管理

本集團的營運不會產生任何有害廢物，例如化學廢料、醫療廢物及有害化學品。本集團所產生的非有害廢物主要為廢紙。就其他類型廢物的處置而言，該等廢物由本集團辦公室所在的樓宇管理公司收集，但無法獲得該等數據。本集團已制訂減少及回收廢紙的措施，詳見本環境、社會及管治報告「用紙」及「包裝物料」章節。

A2. Use of Resources

The Group places considerable importance on environmental protection to ensure efficient use of energy and resources. Through the implementation of the Group's "Energy and Resources Policy", the Group is committed to reducing its resources consumption by adopting various energy, water and paper efficiency initiatives. Moreover, the Group encourages its employees, customers, business partners and the community to embrace environmentally responsible practices.

A2.1 Energy and water consumption

The energy consumption of the Group mainly comes from purchased electricity. The Group is highly aware that indirect GHG emissions generated from electricity consumption represent one of the major contributors to global warming. To mitigate this, the Group has adopted different sustainable measures to optimize its energy efficiency, which include:

- Encouraging employees to switch off IT devices when not in use;
- Maintaining an indoor temperature at an optimal level for comfort;
- Encouraging employees to make the best use of modern telecommunication system to avoid unnecessary travel arrangement;
- Prioritising the use of green technologies in business operations, constantly upgrading the facilities and equipment to increase energy efficiency;

A2. 資源使用

本集團十分重視環境保護，以確保有效使用能源及資源。本集團實行「能源及資源政策」後，致力透過採取各種能源、用水及用紙效益措施，減少資源消耗。此外，本集團鼓勵其僱員、客戶、業務夥伴及社區採納對環境負責任之行為。

A2.1 能源消耗及耗水量

本集團之能源消耗主要來自所購電力。本集團深知，電力消耗產生的間接溫室氣體排放是全球變暖的主要成因之一。為了減輕這種情況，本集團已採取不同的可持續措施以優化能源效率，其中包括：

- 鼓勵僱員在不使用IT設備時關閉設備；
- 將室內溫度保持在最佳舒適水平；
- 鼓勵僱員充分利用現代通訊系統，避免不必要的差旅安排；
- 在業務營運中優先使用綠色技術，不斷升級設施及設備以提高能源效率；

- Achieving paperless office by digitalising the business operations whenever possible to reduce paper consumption; and
- Using duplex printing and reuse single-side printed papers.

By implementing the aforementioned practices, awareness of our employees regarding the reduction of greenhouse gas emissions and energy saving has been enhanced.

Water is another important resource used by the Group in daily operations. The Group predominantly consumes water for cleaning purpose in the office premises. The water supply and discharge are managed by the building's management office and those data are not available to the Group. Although the water usage of the Group is not substantial and it does not face any issues with water sourcing, the Group endeavours to conserve water effectively by identifying and implementing water saving initiatives. Where feasible, the Group reuses the discharged water. Furthermore, the Group regularly maintains the water pipes to prevent water leakage and promptly repair any defective components.

A2.2 Paper usage

The Group has established a range of paper-saving initiatives to encourage the reuse and recycle of paper. This is an opportunity to enhance environmental benefits through undertaking such conservative actions. Papers have been recycled by promoting double-sided printing and the use of telecommunication and electronic media. During the Reporting Year, the Group has strengthened the promotion of paperless and electronic business operation and avoiding the use of paper documents and hard copies. The effective implementation of the above measures achieved a satisfactory result, leading to a significant decrease in paper usage.

- 透過盡可能將業務營運數字化以減少紙張消耗，實現無紙化辦公；及
- 使用雙面打印及重複使用單面打印紙張。

透過採取上述措施，僱員對減少溫室氣體排放及節約能源的意識得以提高。

水為本集團日常營運中使用的另一項重要資源。本集團主要於辦公場所消耗用水作清潔用途。供水及排水由大廈物業管理處管理，本集團無法獲得該等數據。儘管本集團的用水量並不大且在取水方面沒有問題，本集團致力透過識別及實施節水措施以有效節省用水。在可行情況下，本集團會再次利用排放的廢水。此外，本集團對水管進行常規保養以避免漏水，並會及時修理任何缺損部分。

A2.2 用紙

本集團已制訂多項節約用紙措施，以鼓勵重用及循環再用紙張。此乃透過落實推行環保工作以為環境增益的良機。本集團鼓勵回收紙張作雙面打印，亦提倡採用電子通訊及電子媒體。於報告年度，本集團加強推進無紙化及電子化業務營運，避免使用紙質文件及列印本。上述措施的有效實施取得了令人滿意的成果，以致紙張用量大幅減少。

As one of the main source of paper usage, financial quotient and investment education business has being distributed the electronic teaching materials to students online to eliminate the need for hard copies. Going forward, the Group will continue to promote electronic teaching approaches to minimise the environmental impact of paper consumption within its education business.

作為紙張使用的主要來源之一，財商及投資教育業務為避免使用列印本，已將電子教材在線分發予學生。今後，本集團將繼續推廣電子教學方法，以盡量減少教育業務中紙張消耗對環境的影響。

A2.3 Packaging materials

To minimise waste from packaging materials, the Group has reduced the use of such materials. Carton boxes and plastic wrapping are reused if possible. During the Reporting Year, the Group identified that the use of packaging material is immaterial. Further, the Group promotes the “Bring Your Own Bag” initiative and does not provide any bags to customers.

A2.3 包裝物料

為減少包裝物料造成的浪費，本集團已減少使用此類物料，並盡可能再用瓦通紙箱及塑膠包裝。於報告年度，本集團確認包裝物料的使用量甚微。再者，本集團推廣「自攜購物袋」計劃，不會向客戶提供任何購物袋。

A3. Environment and natural resources

A3.1 Measures in reducing environmental impacts

Given the nature of the business, the Group does not have any direct and significant impacts on the environment and natural resources in the course of its operations. With the integration of policies and measures to reduce emissions and resources consumption, the Group aims to minimise the impacts on the environment and natural resources.

A3. 環境及天然資源

A3.1 減少環境影響的措施

基於業務性質，本集團在其日常營運中並無對環境及天然資源造成任何直接及重大影響。藉著整合有關降低排放及資源消耗的政策及措施，本集團致力減低對環境及天然資源的影響。

A4. Climate Change

During the Reporting Year, the Group reviewed the materiality of its operation to and the impact from climate change. Since the business operation of the Group generates minimal environmental impact, and that the operation sites and supply chain are not exposed to or directly affected by extreme weather, the impact of climate change on the Group's business is limited. However, we have realised that climate change might bring the following risks and opportunities to the Group and we will ensure the operation is aware of and prepared for them:

A4. 氣候變化

於報告年度，本集團已檢討其營運對氣候變化的重要性及影響。由於本集團的業務營運對環境的影響甚微，且營運地點及供應鏈並無面臨或直接受極端天氣影響，故氣候變化對本集團業務的影響有限。然而，我們已意識到氣候變化可能會為本集團帶來以下風險和機遇，我們將確保營運部門瞭解並做好準備：

Nature of Risk 風險性質	Impact 影響
<p>Acute Physical Risk: 急性實體風險：</p> <p>Risks that are driven by extreme weather events, such as typhoons, heavy rainfall and floods.</p> <p>由極端天氣事件引發的風險，例如颶風、暴雨和洪水。</p>	<p>The escalating magnitude and frequency of extreme meteorological phenomena could disrupt our operational processes significantly.</p> <p>極端氣象現象的頻率和強度不斷增加，可能會嚴重擾亂我們的運營流程。</p>
<p>Chronic Physical Risk: 慢性實體風險：</p> <p>Risks associated with longer-term shifts in climate patterns, such as sustained high temperature, change in precipitation patterns.</p> <p>與氣候模式長期變化相關的風險，例如持續高溫、降水模式改變。</p>	<p>Prolonged changes in climate patterns have the potential to impact our infrastructure and facility frameworks, thereby posing a risk to the continuity of our operations and overall business performance.</p> <p>氣候模式的長期變化可能會影響我們的基礎設施及設備框架，從而對我們的營運連續性及整體業務表現構成風險。</p>

Nature of Risk 風險性質	Impact 影響
<p>Policy and Legal Risk: 政策及法律風險：</p> <p>Policy actions that attempt to constrain actions that contribute to the adverse effects of climate change.</p> <p>政策行動旨在限制造成氣候變化不利影響的行為。</p>	<p>The implementation of increasingly rigorous policy directives aimed at decarbonisation and other environmental objectives necessitates significant investment and efforts to ensure full compliance.</p> <p>實施日益嚴格的政策指令以實現減碳及其他環保目標，需要大量投資和努力以確保完全合規。</p>
<p>Technology Risk: 技術風險：</p> <p>Risk associated with technologies used in the transition to a lower-carbon economy.</p> <p>與向低碳經濟過渡所使用技術相關的風險。</p>	<p>The integration of low-carbon technologies may result in a surge in the Group's operational expenditures.</p> <p>低碳技術的整合可能會導致本集團的營運開支激增。</p>
<p>Reputation Risk: 聲譽風險：</p> <p>Risk of changing customer and/or public perceptions of our contributions to a lower-carbon economy.</p> <p>客戶及／或公眾對我們為低碳經濟所做貢獻的看法發生變化的風險。</p>	<p>The Group's reputation would be adversely affected if it fails to meet customers and/or public expectations.</p> <p>若未能符合客戶及／或公眾的期望，本集團聲譽將會受到不利影響。</p>

B. SOCIAL

B1. Employment

B1.1 Labour practices

The Group considers its people as valuable assets and their diligent efforts and ongoing supports are crucial to the Group's development and success. As such, the Group strives to attract and retain talents by providing a safe and equal working environment for its employees and promote their health and well-being. The Group strictly complies with relevant laws and regulations in Hong Kong, including the Employment Ordinance, the Sex Discrimination Ordinance, the Disability Discrimination Ordinance, the Family Status Discrimination Ordinance, and the Race Ordinance.

The Group's "Human Resources Management Policy" covers the Group's standard in relation to compensation and dismissal, recruitment and promotion, working hours, rest periods and other benefits and welfare. Furthermore, the Group is dedicated to providing equal opportunity in all aspects of employment and maintaining a workplace that is free from discrimination or harassment against any individual on the basis of seniority, nationality, gender, age, marital status, disability, race, color, religion or sexual preference. All employees are recruited based on their skills and experience, and are assessed according to the same standards of work performance.

During the Reporting Year, the Group was not aware of any non-compliance with the relevant laws and regulations that had 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.

B. 社會

B1. 僱傭

B1.1 勞工慣例

本集團認為員工乃寶貴資產，而彼等之辛勤努力及不懈支持對本集團之發展及成功至為重要。故此，本集團致力吸引及挽留人才，為其僱員提供安全及平等的工作環境以及促進僱員健康及福祉。本集團嚴格遵守香港相關法律及法規，包括《僱傭條例》、《性別歧視條例》、《殘疾歧視條例》、《家庭崗位歧視條例》及《種族歧視條例》。

本集團之「人力資源管理政策」涵蓋本集團有關補償及解僱、招聘及晉升、工時、休息期間及其他福利之準則。此外，本集團致力在僱傭所有方面提供公平機會，並維持一個任何人士均不會因年資、國籍、性別、年齡、婚姻狀況、殘疾、種族、膚色、宗教或性傾向而受到歧視或騷擾之工作環境。所有僱員乃根據其技能及經驗招聘，並按照相同的工作表現標準進行評核。

於報告年度，據本集團所知，並無任何因未遵守有關補償及解僱、招聘及晉升、工時、休息期間、公平機會、多元化、反歧視及其他福利的相關法律及法規而對本集團有重大影響之情況。

During the Reporting Year, the turnover rate of the Group was about 16% (2023: 10.2%). The Group has a diverse workforce in terms of distribution of gender, age and region.

All employees have participated in the Mandatory Provident Fund Scheme Ordinance (Chapter 485 of the Laws of Hong Kong). Staff are remunerated according to the job nature, market trends and individual performance.

B2. Health and Safety

B2.1 Workplace health and safety

The Group places the utmost priority on safeguarding the health and safety of its employees. The Group complies with the Occupational Safety and Health Ordinance to maintain a healthy and safe workplace for its employees and protect them from any work-related injuries. As outlined in the Group's "Health, Safety and Environment Policy Statement", the Group strives to reduce and control the health, safety and environment related risks. The Group continually monitors the effectiveness of its safety-related controls and undertakes assessments on its health and safety performance. The monitoring includes regular safety inspection of equipment. In order to create a corporate culture of health and safety, the Group conveys the importance of occupational health and safety to employees, with the aim of enhancing their awareness on these matters.

During the Reporting Year, there was no case of work-related fatality and injury. The Group was not aware of any non-compliance with relevant laws and regulations that had significant impact on the Group in providing a safe and healthy working environment during the Reporting Year.

於報告年度，本集團的流失率約為16%（二零二三年：10.2%）。本集團員工隊伍由不同性別、年齡及地區的人士組成。

所有僱員已參與《強制性公積金計劃條例》（香港法例第485章）。員工乃根據工作性質、市場趨勢及個人表現以薪酬犒勞。

B2. 健康與安全

B2.1 工作環境健康與安全

本集團以確保僱員的健康與安全為首要任務。本集團遵守《職業安全及健康條例》，以為其僱員維持健康與安全的工作環境，並保護僱員免受任何工傷。誠如本集團之「健康、安全及環境政策聲明」所規定，本集團致力降低及控制與健康、安全及環境相關的風險。本集團持續監察與安全相關之控制措施之效力，並就其健康與安全表現進行評估。監察包括常規的設備安全檢查。為建立健康與安全的企業文化，本集團向其僱員灌輸職業健康與安全的重要性，以提高彼等對該等事項的相關意識。

於報告年度，並無因工傷亡個案。於報告年度，據本集團所知，並無任何因未遵守有關提供安全及健康工作環境之相關法律及法規而對本集團有重大影響之情況。

B3. Development and training

B3.1 Employee development and training

The Group considers the skills and knowledge of its employees as the key elements for sustainable development of the Group. In line with the Group's "Human Resources Management Policy", the Group also considers to provide training opportunities for its employees to enhance their working capabilities and management competence. The on-the-job trainings are offered based on business needs, respective positions and interests of employees. Employees are additionally provided with the opportunities to participate in trainings offered by professional training institutions or subject matter experts.

The Group acknowledges that the knowledge and skills of the lecturing teams are a critical factor for the success of its financial quotient and investment education business. Hence, the Group encourages its lecturing teams' members to participate in professional training courses and continuous education to ensure the continual provision of high-quality services to the students.

Directors and senior management of the Group participate in private training course so as to maintain their continuous professional development. The Group provided anti-corruption related trainings which aim to provide guidance to our employees on regulations compliance and the approaches to combat money laundering and terrorist financing.

B3. 發展及培訓

B3.1 僱員發展及培訓

本集團視其僱員之技能及知識為本集團可持續發展之關鍵元素。根據本集團之「人力資源管理政策」，本集團亦考慮為其僱員提供培訓機會，以提升其工作能力及管理能力。在職培訓乃根據業務需要、相關職位及僱員利益而提供。僱員亦獲提供機會參與專業培訓機構或主題專家提供之培訓。

本集團認為講師團隊的知識和技能乃其財商及投資教育業務成功的關鍵因素。因此，本集團鼓勵其講師團隊成員參加專業培訓課程及持續教育，以確保為學生提供持續的優質服務。

本集團董事及高級管理層參與私人培訓課程，以維持彼等的持續專業發展。本集團提供有關反貪污的培訓，旨在為我們的僱員提供有關法規遵從及打擊洗錢和恐怖分子融資的指導。

B4. Labour Standards

B4.1 Child labour and forced labour

The Group is committed to upholding the elimination of all forms of forced labour and supporting the effective abolition of child labour. The Group strictly prohibits the use of child labour in accordance with the Employment of Children Regulations. As a prevention measure to avoid engaging child labour, job applicants are required to present identity proofs during the recruitment process, as per the Group's "Human Resources Management Policy".

In addition, the Group respects the freedom of employees and has established a "Prohibition of Forced Labour Policy", covering regulations to prohibit and prevent forced labour. Employees have the right to report any case of infringement of their rights to the management.

During the Reporting Year, the Group was not aware of any non-compliance with relevant laws and regulations related to recruitment of child labour or forced labour practices.

B5. Supply Chain Management

B5.1 Supplier management

The Group aims to avoid directly or indirectly involvement in corruption practices or complicity in human rights abuses. Therefore, the Group requires its supply chain partners to uphold the Group's principles of ethical business conduct. Besides, the Group prefers to collaborate with suppliers who work towards responsible and sustainable operations. Through managing and engaging with its supply chain, the Group strives to create positive impacts on the environment and society.

B4. 勞工準則

B4.1 童工及強制勞工

本集團致力消除一切形式的強制勞工，並支持有效廢除童工。根據《僱用兒童規例》，本集團嚴禁聘用童工。作為避免聘用童工的預防措施，求職者於招聘過程中須根據本集團之「人力資源管理政策」出示身份證明文件。

此外，本集團尊重僱員之自由，並制訂「禁止強制勞工政策」，涵蓋禁止及避免強制勞工之規例。僱員有權向管理層報告其權利受到侵犯之任何個案。

於報告年度，據本集團所知，並無任何未遵守有關聘用童工或強制勞工慣例之相關法律及法規的情況。

B5. 供應鏈管理

B5.1 供應商管理

本集團的宗旨為避免直接或間接牽涉貪污行為或合謀侵犯人權。因此，本集團要求其供應鏈合作夥伴秉承本集團的商業道德操守原則。此外，本集團優先與以負責任及可持續經營為工作方針之供應商合作。本集團致力透過管理其供應鏈及與其供應商溝通，為環境及社會帶來正面影響。

The Group believes that its procurement practices can ultimately impact its product and service quality. As such, the Group has adopted a “Suppliers Social Responsibilities Control Procedure” (“SSRCP”) to manage, monitor and mitigate the environmental and social risks within the supply chain. The Group selects suppliers carefully and evaluates their performance continuously through regular site visits. Quality of their products/services and efficiency of deliveries are considered in the selection and evaluation process. In case of non-compliance discovered, the Group will terminate the cooperation to uphold its standards.

B6. Product Responsibility

B6.1 Product safety and quality

The Group has dedicated to put products and services quality as its first priority, which is a key for maintaining long-term relationship with customers and the overall success of the business. To improve the quality of services in financial quotient and investment education business, the Group keeps providing training and development to its employees to ensure they are familiarised with up-to-dated knowledge in the financial and investment industries.

本集團相信其採購慣例可最終影響產品及服務質素。故此，本集團已採納「供應商社會責任控制程序」(「供應商社會責任控制程序」)，以管理、監控及減輕供應鏈中的環境及社會風險。本集團審慎挑選供應商，並通過定期的實地視察持續評估其表現。在挑選及評估過程中會考慮彼等產品／服務的質素及運送效率。倘發現不合規情況，本集團將會終止合作，以維持其標準。

B6. 產品責任

B6.1 產品安全及質素

本集團秉持產品及服務質素第一的信念，此乃與客戶建立長期關係及業務成功的關鍵。為提升財商及投資教育業務的服務質素，本集團持續為其僱員提供培訓及發展，以確保彼等熟悉金融及投資行業的最新知識。

The Group understands that customer satisfaction is correlated to quality of its product and services. Various complaint and enquiry channels, such as customer hotline, email etc., are offered to customers to express their needs and opinion of using products and/or receiving services. All complaints are taken seriously by the Group, enabling continuous improvement to the overall quality of its products and services. The Group would refund or pay compensation for damage caused by the products due to defects. During the Reporting Year, the Group did not receive any complaint regarding the quality of the product/service quality and there was no product/service subject to recall for safety or health reasons. The Group was not aware of any non-compliance with relevant laws and regulations in relation to product responsibility.

B6.2 Consumer data protection and privacy policies

The Group has established a policy of information management system to provide employees with guidance on the control and usage of company data. Data is classified into different levels according to its confidentiality as public, internal, and restricted/confidential. Only senior management is authorised to access restricted/confidential data. To protect consumer data and privacy, the Group will keep the client information together and ensure it is destroyed in a timely manner. During the Reporting Year, the Group did not notice any occurrence of data leakage.

本集團深知客戶滿意度與其產品及服務的質量息息相關。本集團提供多種投訴及查詢渠道，如客戶熱線、電子郵件等，以供客戶表述彼等對使用產品及／或接受服務的需求及意見。本集團將嚴肅處理所有投訴，使產品及服務的整體質素不斷提高。本集團會就產品因缺損而導致的損害作出退款或支付賠償。於報告年度，本集團並無接獲任何有關產品／服務質素的投訴，而且並無產品／服務因安全或健康原因而須回收。據本集團所知，並無任何未遵守有關產品責任之相關法律及法規之情況。

B6.2 客戶數據保護及私隱政策

本集團已就資訊管理系統制訂政策，為員工提供控制及使用公司數據的指引。數據按其保密程度分為公開、內部及限制／保密級別。只有高級管理層獲授權取得限制／保密數據。為保障客戶數據及私隱，本集團將客戶資料集中儲存及確保適時銷毀客戶資料。於報告年度，本集團未有發現任何數據洩漏事件。

B7. Anti-Corruption

B7.1 Anti-corruption

The Group is dedicated to upholding the highest standards of business ethics across its business and operations. The Group is in strict compliance with the Prevention of Bribery Ordinance and has zero tolerance on any forms of bribery, corruption and fraud. With the implementation of "Anti-corruption and Anti-Fraud Management System", the Group conveys its requirements regarding anti-corruption to its employees.

The Group has set up communication channels, including phone and email, for employees to report observed or suspected cases of noncompliance. After receipt of the case, the Group will conduct anti-corruption investigation. Any misconduct case will be reported to relevant legal authorities and relevant personnel if it is confirmed.

During the Reporting Year, the Group was not aware of any non-compliance with the relevant laws and regulations that had significant impact on the Group relating to bribery, extortion, fraud and money laundering.

B7. 反貪污

B7.1 反貪污

本集團致力在其業務及經營中建立最高標準之商業道德規範。本集團嚴格遵守《防止賄賂條例》，絕不容忍任何形式之賄賂、貪污及舞弊。實行「反貪污及反舞弊管理制度」後，本集團向其僱員傳達本集團對就反貪污所作之規定。

本集團已設立溝通渠道（包括電話及電郵），供僱員報告所見或疑似之不合規個案。於接獲個案後，本集團將進行反貪污調查。一旦確認存在不當行為個案，將向相關法定機構及相關人員報告。

於報告年度，據本集團所知，並無任何因未遵守有關賄賂、敲詐、舞弊及洗錢之相關法律及法規而對本集團有重大影響之情況。

B7.2 Money laundering

As a provider of money lending services in Hong Kong, the Group is committed to preventing and detecting money laundering and terrorist financing activities. The Group strictly adheres to the Money Lenders Ordinance and Guideline on Compliance of Anti-Money Laundering and Counter-Terrorist Financing Requirements for Licensed Money Lenders. In addition, the Group has incorporated and implemented these guidelines into the operation and policies and procedures to prevent and detect money laundering and terrorist financing, which include the following measures:

- Conducting procedures for customer due diligence before client acceptance – The Group carries out Know-Your-Customer procedures to verify customers' identity with reference to reliable and independent source of documents, such as documents from the government and/or public authorities. The Group inspects the Hong Kong Identify Card and proof of residential address for individual customers; and inspects the Certificate of Incorporation and/or Business Registration Certificate for corporate customers.
- Reporting suspicious transactions – Employees of the Group are encouraged to report to top management as soon as possible when suspicious transactions are noted. The Group will promptly report the suspicious transactions to Joint Financial Intelligence Unit using the standard form or the e-channel of Suspicious Transaction Report and Management System ("STREAMS") once the case is confirmed;

B7.2 洗錢

作為香港的放債服務供應商，本集團致力防止及偵測洗錢及恐怖分子融資活動。本集團嚴格遵守《放債人條例》及《打擊洗錢及恐怖分子資金籌集指引》（適用於持牌放債人）。此外，本集團已將該等指引納入並落實到防止及偵測洗錢及恐怖分子融資的操作、政策及程序中，其中包括以下措施：

- 於客戶接納前進行客戶盡職審查程序 – 本集團使用可靠及獨立的原始文件（例如政府及／或公共機關的文件）執行「認識客戶」程序以核實客戶的身份。本集團檢查香港身份證及居住地址證明（適用於個人客戶）；及檢查公司註冊證書及／或商業登記證書（適用於企業客戶）。
- 報告可疑交易 – 當發現可疑交易時，本集團鼓勵僱員盡快向最高管理層報告。一旦個案獲確認，本集團將使用可疑交易報告及管理系統（「可疑交易報告及管理系統」）的標準表格或電子渠道及時向聯合財富情報組報告可疑交易；

- Keeping proper personal data and record – all essential information of customers is properly maintained in accordance with Personal Data (Privacy) Ordinance;
- Providing staff training – the Group provides continuous training and development to its employees to update the knowledge in relation to complying relevant legislation and practices of anti-money laundering.
- 妥善保存個人資料及記錄 – 所有必要的客戶資料按照《個人資料(私隱)條例》妥善存置；
- 提供員工培訓 – 本集團向其僱員提供持續培訓及發展，以更新有關遵守反洗錢相關法例及常規的知識。

B8. Community investment

B8.1 Community involvement

The Group is constantly aware of the needs to contribute to the society. To this end, the Group has formulated a “Community Investment Policy” which aims to focus on the living standards of community, culture projects, education and development and labour cooperation. The Group also strives to cultivate long-term relationships with its key stakeholders and bring a positive impact on community development. In addition, the Group encourages its employees to actively participate in charitable activities and volunteer work, especially those related to environmental protection. During the Reporting Year, the Group donated 300 sets of picture books and accompanying digital pens, as well as three named bookshelves, to the Jiang Yuan Charitable Foundation, which is dedicated to promoting positive education. Aside from charitable donation, the Group was nominated with the title of “Caring Company” by the Hong Kong Council of Social Services in recognition of its contributions to the community.

B8. 社區投資

B8.1 社區參與

本集團一直明瞭為社會作出貢獻之需要。為此，本集團已制訂「社區投資政策」，旨在專注於社區生活水平、文化項目、教育及發展以及勞工合作。本集團亦致力與其主要持份者培養長期關係及為社區發展帶來正面影響。此外，本集團鼓勵員工積極參與公益活動及義務工作，尤其是與環境保護相關者。於報告年度，本集團向致力於提倡正向教育的淨緣慈善基金捐贈了300套繪本及配套的點讀筆、以及3個命名書櫃。除了慈善捐贈外，本集團獲香港社會服務聯會提名「商界展關懷」稱號，以表揚其對社會的貢獻。

Case Study: Fostering Community Connection and Individual Empowerment through Volunteer Engagement

案例研究：透過義工參與促進社區聯繫及個人賦權

On International Volunteer Day, our team participated in the “Santa Claus Reply Volunteer Project” organised by the Tung Wah Group of Hospitals Yang Memorial Social Service (Rehabilitation Service). This meaningful initiative not only celebrated the spirit of volunteerism but also fostered a sense of community warmth and care. During the activity, we were inspired by the creativity and talent of the residents as they crafted thoughtful reply letters to children’s letters. With the guidance of the instructors, each response became an artistic expression filled with the blessings and joys of Christmas. Our team members actively engaged in the project, working alongside the residents to create the reply letters and providing them with paintbrushes and sketchbooks to encourage them to continue to unleash their creativity and potential. This collaborative effort exemplifies our commitment to supporting the community and empowering individuals to reach their full capabilities.

在國際義工日，我們的義工團參加了東華三院循道衛理楊震社會服務處（復康服務）舉辦的「聖誕老人回信義工計劃」。這不僅是一個慶祝國際義工日的活動，更是一個讓社區中的每個人都能感受到溫暖和關愛的機會。在這裡，我們不僅見證了院舍舍友們的創意和才華，還有他們對每一封小朋友信件的細心回應。導師的專業指導，讓每一封回信都成為一件藝術品，充滿了聖誕的祝福和喜悅。我們的團隊也投入了這項有意義的活動，一起與楊震的舍友們創作回信，並送上書筆和書簿，鼓勵他們繼續發揚創造力和潛力。這正是傳承教育的精神所在－啟發和鼓勵每一個人發揮他們的獨特才能。



PERFORMANCE DATA SUMMARY –
ENVIRONMENTAL

表現數據摘要 – 環境

	Unit# 單位#	2024 二零二四年	2023 二零二三年	2022 二零二二年
Greenhouse Gases Emission 溫室氣體排放				
Scope 1 範圍1				
Motor vehicle Unleaded petroleum 車輛無鉛汽油				
Quantity consumed 消耗量	Litre 公升	43.0 ¹	N/A	2,145
CO2 equivalent emissions 二氧化碳排放當量	Tonnes 公噸	0.1	N/A	5.1
CO2 emission Intensity 二氧化碳排放密度	Tonnes per person 公噸／每人	0.0	N/A	0.3
Motor vehicle Diesel 車輛柴油				
Quantity consumed 消耗量	Litre 公升	849.9 ²	1,359 ³	N/A
CO2 equivalent emissions 二氧化碳排放當量	Tonnes 公噸	2.5	3.7	N/A
CO2 emission Intensity 二氧化碳排放密度	Tonnes per person 公噸／每人	0.0	0.1	N/A

¹ From FY2022 to FY2024, the fluctuation in unleaded petroleum consumption is mainly due to the change in frequent usage of motor vehicles by top management.

² From FY2023 to FY2024, the decrease in diesel consumption during the Reporting Year is mainly due to the considerably decreased in the Group's reliance on motor vehicles following the return to normal travel conditions after the Covid-19.

³ From FY2022 to FY2023, the Group leased 1 new motor vehicle for replacement which led to the increase in GHG emission. Despite the new motor vehicle, the relevant diesel was at a low consumption level during the Reporting Year.

¹ 由二零二二財政年度至二零二四財政年度，無鉛汽油消耗量的波動乃主要由於最高管理層頻繁使用汽車的變動所致。

² 於二零二三財政年度至二零二四財政年度，報告年度內柴油消耗量減少乃主要由於Covid-19疫情後隨著旅行條件恢復正常，本集團對車輛的依賴大幅減少所致。

³ 於二零二二財政年度至二零二三財政年度，本集團已租賃一輛新汽車進行更換，導致溫室氣體排放量增加。儘管有一輛新汽車，相關柴油於報告年度處於低消耗水平。

Environmental, Social and Governance Report for the year ended 31 March 2024
截至二零二四年三月三十一日止年度的環境、社會及管治報告

	Unit# 單位#	2024 二零二四年	2023 二零二三年	2022 二零二二年
Scope 2				
範圍2				
Electricity consumption				
電力消耗				
Quantity consumed	KWh	298,647 ⁴	243,321 ⁵	131,328
消耗量	千瓦時	298,647 ⁴	243,321 ⁵	131,328
CO2 equivalent emissions	Tonnes	124.0	90.0	30.6
二氧化碳排放當量	公噸	124.0	90.0	30.6
CO2 emission Intensity	Tonnes per person	1.1	1.3	1.8
二氧化碳排放密度	公噸／每人	1.1	1.3	1.8

⁴ From FY2023 to FY2024, the increase in the electricity consumption is because of the expansion of private supplementary education business which the Group increased the number of education centers from 3 to 5 in FY2024.

⁵ From FY2022 to FY2023, the increase in the use of electricity was mainly due to the resumption of business and the commencement of new private supplementary education business.

⁴ 於二零二三財政年度至二零二四財政年度，電力消耗的增加乃由於本集團擴展私立輔助教育業務，於二零二四財政年度內將教育中心的數量從三間增加至五間。

⁵ 於二零二二財政年度至二零二三財政年度，用電量的增加乃主要由於恢復業務及開展新的私立輔助教育業務。

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截至二零二四年三月三十一日止年度的環境、社會及管治報告

	Unit#	2024	2023	2022
	單位#	二零二四年	二零二三年	二零二二年
Scope 3				
範圍3				
Other indirect GHG emissions				
其他間接溫室氣體排放				
Quantity consumed	–	–	–	–
消耗量	–	–	–	–
CO2 equivalent emissions	Tonnes	131.7 ⁶	103.4	36.1
二氧化碳排放當量	公噸	131.7 ⁶	103.4	36.1
CO2 emission Intensity	Tonnes per person	1.1	1.5	2.1
二氧化碳排放密度	公噸／每人	1.1	1.5	2.1
<i>Paper waste disposed at landfills</i>				
<i>棄置到堆填區的廢紙</i>				
Quantity consumed	Kg	226.8 ⁷	1,998.5 ⁸	397.8
消耗量	公斤	226.8 ⁷	1,998.5 ⁸	397.8
CO2 equivalent emissions	Tonnes	1.1	9.6	0.4
二氧化碳排放當量	公噸	1.1	9.6	0.4
CO2 emission Intensity	Tonnes per person	0.0	0.1	0.0
二氧化碳排放密度	公噸／每人	0.0	0.1	0.0
<i>Electricity used for processing fresh water and sewage by government departments</i>				
<i>政府部門用於處理淡水及污水所用的電力</i>				
Quantity consumed	Cubic metre	142.0 ⁹	58	30
消耗量	立方米	142.0 ⁹	58	30
CO2 equivalent emissions	Tonnes	0.1	0.0	0.0
二氧化碳排放當量	公噸	0.1	0.0	0.0
CO2 emission Intensity	Tonnes per person	0.0	0.0	0.0
二氧化碳排放密度	公噸／每人	0.0	0.0	0.0

⁶ From FY2023 to FY2024, the increase in the Scope 3 emissions is mainly because of the expansion of private supplementary education business which the Group increased the number of education centers from 3 to 5 in FY2024.

⁷ From FY2023 to FY2024, the decrease in paper consumption is mainly due to the adoption of electronic dissemination of corporate communications and the outsourcing of the printing services.

⁸ From FY2022 to 2023, the increase in paper consumption was due to the resumption of businesses and the commencement of new private supplementary education business.

⁹ From FY2023 to FY2024, the increase in the water consumption is mainly because of the expansion of private supplementary education business which the Group increased the number of education centers from 3 to 5 in FY2024.

⁶ 於二零二三財政年度至二零二四財政年度，範圍3排放的增加乃主要由於本集團擴展私立輔助教育業務，於二零二四財政年度內將教育中心的數量從三間增加至五間。

⁷ 於二零二三財政年度至二零二四財政年度，紙張消耗的減少乃主要由於採用電子方式傳播公司通訊及外包印刷服務。

⁸ 於二零二二財政年度至二零二三財政年度，紙張消耗的增加乃主要由於恢復業務及開展新的私立輔助教育業務。

⁹ 於二零二三財政年度至二零二四財政年度，耗水量的增加乃主要由於本集團擴展私立輔助教育業務，於二零二四財政年度內將教育中心的數量從三間增加至五間。

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 截至二零二四年三月三十一日止年度的環境、社會及管治報告

	Unit# 單位#	2024 二零二四年	2023 二零二三年	2022 二零二二年
Domestic Waste 日常廢物				
Consumption Amount 消耗量	Tonnes 公噸	0.0	0.0	0.0
Consumption intensity (per person) 消耗密度(每人)	Tonnes 公噸	0.0	0.0	0.0
Hazardous waste 有害廢物				
Consumption Amount 消耗量	Tonnes 公噸	0.0	0.0	0.0
Consumption intensity (per person) 消耗密度(每人)	Tonnes 公噸	0.0	0.0	0.0
Diesel 柴油				
Consumption Amount 消耗量	Litres 公升	848.9	1,359.0	0.0
Consumption intensity (per person) 消耗密度(每人)	Litres 公升	7.3	24.7	0.0
Packaging Materials 包裝物料				
Consumption Amount 消耗量	Tonnes 公噸	0.0	0.0	0.0
Consumption intensity (per person) 消耗密度(每人)	Tonnes 公噸	0.0	0.0	0.0

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PERFORMANCE DATA SUMMARY – SOCIAL

表現數據摘要 – 社會

	Unit 單位	2024 二零二四年	2023 二零二三年	2022 二零二二年
Total Workforce¹⁰				
員工總數 ¹⁰				
Employee 僱員	number 數量	116	69	41
Employee by Gender				
按性別劃分的僱員				
Female 女性	number 數量	63	38	26
Male 男性	number 數量	53	31	15
Employee by Employment category				
按僱傭類別劃分的僱員				
Senior level 高級	number 數量	18	18	17
Junior level 初級	number 數量	98	51	24
Employee by Geographical Region				
按地區劃分的僱員				
Hong Kong 香港	number 數量	116	69	41
Other region 其他地區	number 數量	–	–	–

¹⁰ The data for FY2024, FY2023 and FY2022 represents information arise from significant business operations of the Group during the year, which includes financial quotient and investment education business, private supplementary education business as well as day-to-day administrative operations at office in Hong Kong.

¹⁰ 二零二四財政年度、二零二三財政年度及二零二二財政年度的數據包含本集團於年內的重重大業務營運產生的資料，包括財商及投資教育業務、私立輔助教育業務以及香港辦事處的日常行政營運。

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	Unit 單位	2024 二零二四年	2023 二零二三年	2022 二零二二年
Employee by Age Group				
按年齡組別劃分的僱員				
30 or below	number	47	20	11
30歲或以下	數量	47	20	11
31 to 40	number	47	32	16
31至40歲	數量	47	32	16
41 to 50	number	14	10	9
41至50歲	數量	14	10	9
51 or above	number	8	7	5
51歲或以上	數量	8	7	5
Overall Turnover Rate of Employee¹				
僱員的整體流失率 ¹				
Turnover Rate by Gender				
按性別劃分的流失率				
Female	%	15.9%	5.8%	15.2%
女性	百分比	15.9%	5.8%	15.2%
Male	%	15.1%	16.3%	9.1%
男性	百分比	15.1%	16.3%	9.1%
Turnover Rate by Employment category				
按僱傭類別劃分的流失率				
Senior level	%	11.1%	17.1%	15.2%
高級	百分比	11.1%	17.1%	15.2%
Junior level	%	16.3%	8.0%	9.1%
初級	百分比	16.3%	8.0%	9.1%
Turnover Rate by Geographical Region				
按地區劃分的流失率				
Hong Kong	%	15.5%	10.2%	24.2%
香港	百分比	15.5%	10.2%	24.2%
Other region	–	–	–	–
其他地區	–	–	–	–

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	Unit 單位	2024 二零二四年	2023 二零二三年	2022 二零二二年
Turnover Rate by Age Group				
按年齡組別劃分的流失率				
30 or below	%	19.1%	17.1%	12.1%
30歲或以下	百分比	19.1%	17.1%	12.1%
31 to 40	%	14.9%	4.0%	6.0%
31至40歲	百分比	14.9%	4.0%	6.0%
41 to 50	%	14.3%	0.0%	3.0%
41至50歲	百分比	14.3%	0.0%	3.0%
51 or above	%	0.0%	30.8%	3.0%
51歲或以上	百分比	0.0%	30.8%	3.0%
Employee Development and Training				
僱員發展及培訓				
Total training hours received	hours	16 ¹¹	0	0
接受的培訓總時數	時數	16 ¹¹	0	0
Percentage of workforce trained by Gender				
按性別劃分的受訓員工百分比				
Female	%	70.0%	0%	0%
女性	百分比	70.0%	0%	0%
Male	%	30.0%	0%	0%
男性	百分比	30.0%	0%	0%
Percentage of workforce trained by Employment Category				
按僱傭類別劃分的受訓員工百分比				
Senior level	%	40.0%	0.0%	0.0%
高級	百分比	40.0%	0.0%	0.0%
Junior level	%	60.0%	0.0%	0.0%
初級	百分比	60.0%	0.0%	0.0%

¹¹ In FY2024, the Group provided anti-corruption training to employees which leads to the increase in the total training hours received.

¹¹ 於二零二四財政年度，本集團向僱員提供反貪污培訓，導致接受的培訓總時數增加。

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	Unit 單位	2024 二零二四年	2023 二零二三年	2022 二零二二年
Average training hours by Gender 按性別劃分的平均培訓時數				
Female 女性	hours 時數	16	0	0
Male 男性	hours 時數	16	0	0
Average training hours by Employment Category 按僱傭類別劃分的平均培訓時數				
Senior level 高級	hours 時數	16	0	0
Junior level 初級	hours 時數	16	0	0
Supply Chain Management 供應鏈管理				
Total number of suppliers 供應商總數	number 數量	4	1	1
Number of suppliers by geographical region 按地區劃分的供應商數量				
Hong Kong 香港	number 數量	3	0	1
Other region 其他地區	number 數量	1	1	0

**APPENDIX C: HKEX ESG REPORTING GUIDE
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**附錄C：香港交易所環境、社會及管治
 報告指引索引**

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		表現數據摘要 – 環境	P. 28
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KPI A1.4	Total non-hazardous waste produced and intensity	A1.3 Waste management Performance Data Summary – Environmental	P. 10
關鍵績效指標A1.4	所產生的非有害廢物總量及密度	A1.3 廢物管理 表現數據摘要 – 環境	P. 10
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關鍵績效指標A1.5	描述所訂立的排放量目標及所採取的步驟	A1.3 廢物管理	P. 12
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and description of target(s) set & steps taken	A1.3 Waste management	P. 12
關鍵績效指標A1.6	描述有害及非有害廢物的處理方式，以及描述所訂立的目標及所採取的步驟	A1.3 廢物管理	P. 12

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KPI A2.1	Direct/Indirect energy consumption by type and intensity	A2.1 Energy and water consumption Performance Data Summary – Environmental	P. 13
關鍵績效指標A2.1	按類型及密度劃分的直接 / 間接能源消耗	A2.1 能源消耗及耗水量 表現數據摘要 – 環境	P. 13
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KPI A2.3	Description of energy use efficiency target(s) set & steps taken	A2.1 Energy and water consumption	P. 13
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