

# MINDTELL TECHNOLOGY LIMITED

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

Stock code 股份代號 : 8611

## 2024

ENVIRONMENTAL, SOCIAL  
AND GOVERNANCE REPORT

環境、社會及管治報告



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### TABLE OF CONTENT

#### 目錄

		PAGE 頁碼
I.	ABOUT THE REPORT	關於本報告 2
II.	BOARD INCLUSIVENESS	董事會參與 5
III.	MESSAGE FROM THE BOARD	董事致辭 8
IV.	STAKEHOLDER ENGAGEMENT	持份者參與 11
V.	ENVIRONMENTAL SUSTAINABILITY	環境可持續性 20
VI.	SOCIAL SUSTAINABILITY	社會可持續發展 33
VII.	APPENDIX	附錄 49
VIII.	REPORT DISCLOSURE INDEX	報告披露索引 56

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### I. ABOUT THE REPORT

Mindtell Technology Limited (the “Company”) and its subsidiaries (collectively, the “Group”) is an information technology service provider based in Malaysia since 2006. The business operations of the Group have expanded since its establishment, with designing, procurement, installation and maintenance of customised system applications as its main focus to provide services to corporate customers. Moreover, management advice and consultancy services related to computer software and information technology are provided by the Group.

With the imminent crises brought by climate change, there has been a growing emphasis on sustainable development. Therefore, the Group remains steadfast in its dedication to improving its environmental, social and governance (collectively referred to as “ESG”) performance. The Group puts a great effort in carrying out its corporate responsibilities by integrating ESG issues into its decision-making and strategy development, with the ultimate goal of achieving low-carbon operations.

In compliance with the requirements under Appendix C2 – Environmental, Social and Governance Reporting Guide to the Rules Governing the Listing of Securities on GEM of the Stock Exchange of Hong Kong Limited (the “Stock Exchange”) under the “comply or explain” provision, the Group is pleased to present its ESG Report (the “Report”) for the year ended 30 November 2024 (“FY2023/2024” or “the year under review”) to demonstrate its ESG management strategies and ESG performance progress during the year under review.

### I. 關於本報告

Mindtell Technology Limited (「本公司」) 及其子公司 (統稱「本集團」) 於2006年在馬來西亞成立，是一家紮根於馬來西亞的資訊科技服務供應商。自成立以來，本集團的業務營運不斷擴展，以設計、採購、安裝與維護個性化的系統應用程式為主要業務，為企業客戶提供服務。此外，本集團亦提供電腦軟體及資訊科技相關的管理意見和諮詢服務。

隨著氣候變化帶來迫切危機，人們越趨重視可持續發展。因此，本集團繼續堅定不移地致力提升其環境、社會及管治 (統稱「ESG」) 表現。本集團竭力履行其企業責任，將ESG議題融入決策及策略制定，並以實現低碳營運作最終目標。

本集團遵守香港聯合交易所有限公司 (「聯交所」) 創業板證券上市規則附錄C2《環境、社會及管治報告指引》中「不遵守就解釋」條文的規定，欣然呈列其截止至二零二四年十一月三十日之財政年度 (「二零二三／二零二四財年」或「回顧年度」) 的ESG報告 (「本報告」)，以展示本集團於回顧年度的ESG管理策略及ESG表現進展。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### Boundary Setting

This Report adopts the operational control approach to define the reporting boundary, which covers the Group's business operations with complete authority to develop and regulate operating practices. As such, the reporting boundary of this Report primarily covers the ESG issues of the Hong Kong office and the business segment of the system integration and development services, the IT outsourcing services and the maintenance and consultancy services operated in Malaysia. The performance and management policies outlined in this Report align with the management discussion and analysis in the Group's 2024 Annual Report.

The reporting period of this Report is for FY2023/2024, unless specifically stated otherwise. For the corporate governance section, please refer to the Group's 2024 Annual Report.

### Reporting Principles

As the reporting principles underpin the preparation of the Report, the main content of this Report is developed, organised and presented according to the following four principles: Materiality, Quantitative, Balance, and Consistency.

#### Materiality:

To effectively identify material ESG issues affecting the Group's operation and long-term success, periodical stakeholder engagement is conducted for understanding expectations and concerns of its key stakeholders. More details on the Group's process of identifying material ESG issues can be found in the sections "Stakeholder Engagement" and "Materiality Assessment."

#### Quantitative:

To facilitate meaningful comparison and evaluation, the Report adopts a quantitative approach to presents data. Methodologies, assumptions and sources of conversion factors are stated clearly in the corresponding performance table in the Appendix. Particularly, Key Performance Indicators ("KPIs") are applied to demonstrate the Group's performance and progress in ESG aspects during the year under review.

### 邊界設定

本報告採用營運控制法界定報告範圍，涵蓋本集團擁有制定及管理營運實踐完全控制權的業務。因此，本報告的報告範圍主要為香港辦事處，以及在馬來西亞營運的系統整合及開發服務、資訊科技外判服務和維修及顧問服務業務分部的ESG議題。本報告概述的績效及管理政策與本集團二零二四年之年度報告的管理層討論及分析一致。

除特別說明外，本報告的報告期為二零二三／二零二四財年，有關企業管治部分，請參閱本集團二零二四年之年度報告。

### 報告原則

由於報告原則是撰寫報告的基礎，本報告的主要內容乃根據以下四個原則：重要性、量化、平衡及一致性而制定、組織及表達。

#### 重要性：

為有效識別影響本集團營運及長遠成功的重大ESG議題，本集團定期進行持份者參與活動，以了解其主要持份者的期望及關注點。有關本集團識別重大ESG議題之過程的詳情，請參閱「持份者參與」及「重要性評估」章節。

#### 量化：

為促進有意義的比較及評估，本報告採用定量方式來呈現數據。當中所使用的計算方法、假設及系數來源會在附錄相應的績效表中清楚說明。具體而言，本集團利用關鍵績效指標（「KPI」）以展示其在回顧年度內ESG方面的表現及進展。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### **Balance:**

The Report presents the ESG performance of the Group in an unbiased manner. Both the achievement and areas of improvement are included to allow readers to track the Group's progress on the ESG aspects, disclosing information without the intention of omission and selection of information.

### **Consistency:**

Consistent calculation methodology, reporting framework and information disclosure technique have been applied throughout these years including the year under review, allowing analytical results to act as benchmarks for comparison over time and with peer companies. In case of any significant changes regarding the reporting framework or calculation method, corresponding explanation will be provided in relevant sections.

### **Information disclosure**

The information in the Report was collected through various channels, including official documents and statistics of the Group, the integrated information of supervision, management and operation under the relevant policy, the internal quantitative and qualitative questionnaires based on the reporting framework, and sustainability practices provided by the subsidiaries of the Group.

The Group will publish the Report in respect of the financial year ended 30 November 2024 on the websites of the Stock Exchange ([www.hkexnews.hk](http://www.hkexnews.hk)) and the Company's website (<http://www.mindtellttech.com/>) at the same time as its Annual Report is published. The Report will be accessible under the "Investor Relations" section of the Company's website.

The Report was prepared in both English and Chinese. If there is any conflict or discrepancy, the English version shall prevail.

### **平衡：**

本報告不偏不倚地展示本集團的ESG表現，包括成就及改進空間，並無意圖在披露信息時遺漏和篩選資訊，以便讀者能夠追蹤本集團在ESG方面的進展。

### **一致性：**

這些年間（包括回顧年度），本報告一直採用一致的計算方法、報告框架及信息披露技巧，使分析結果能夠作為與同業持續比較的基準。倘若報告框架或計算方法有任何重大變化，將於相關章節中提供相應的解釋。

### **信息披露**

本報告中的信息透過各種渠道收集，包括本集團的正式文件和統計數據、相關政策下監督、管理和營運的綜合信息、基於報告框架的內部定量和定性問卷，以及本集團子公司提供的可持續發展實踐。

本集團將於聯交所網站([www.hkexnews.hk](http://www.hkexnews.hk))及本公司網站(<http://www.mindtellttech.com/>)同時發佈截至二零二四年十一月三十日之財政年度的ESG報告及年度報告，而該報告可在公司網站的「投資者關係」部分存取。

本報告以英文和中文編寫。如有任何衝突或差異，應以英文版本為準。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### II. BOARD INCLUSIVENESS

Being the highest governing body of the Company, the Board of Directors (the “Board”) strives to fulfil its leadership responsibility in navigating the Group towards sustainability. With the “Top-down” and “Bottom-up” management approach, the Board incorporates ESG into the Group’s decision-making and policy-making process, while ESG strategies are communicated to employees of all levels, with front line employees’ feedback gathered for improving the ESG strategies and performance of the Group.

Overseeing all ESG-related issues of the Group, the Board develops direction for ESG strategies and policies, as well as closely monitoring the progress of their implementation. The Board strives to establish a robust ESG risk management for the Group so as to enhance the Group’s resilience and secure its long-term success. Through evaluating the feedback from the Group’s key stakeholders, material ESG issues that are highly relevant to the Group’s competitiveness in the industry and of great impacts to its key stakeholders are identified, allowing the Group to formulate better approach and strategies to address the identified material ESG issues.

With reference to the Guide – “Leadership Role and Accountability in ESG” issued by the Stock Exchange, the Board considers an effective governance structure of ESG matters is essential for outstanding ESG performance and reporting. In particular, the Board takes leadership and accountability for the following aspects:

- Monitors the Group’s material ESG issues identification;
- Encourages the consideration of ESG aspects in daily business operations and decision-making;
- Understands and addresses potential impacts of the ESG-related risks and opportunities; and
- Takes ultimate responsibility for overseeing ESG-related issues within the Group, including material ESG issues and the setting and tracking of ESG-related goals and targets.

### II. 董事會參與

作為公司的最高管治機構，董事會（「董事會」）努力履行其領導責任，帶領本集團邁向可持續發展。董事會採用「自上而下」及「自下而上」的管理方針，將ESG納入本集團的決策及政策制定過程中，同時向各級員工傳達ESG策略，並收集前線員工的反饋意見，以改善本集團的ESG策略及表現。

董事會負責監督本集團所有與ESG相關的事宜，制定ESG策略和政策的方針，並密切監控其落實進度。董事會努力為本集團建立穩健的ESG風險管理，以增強本集團的韌性及確保其長遠成功。透過評估本集團主要持份者的反饋意見，本集團識別出與其行業競爭力高度相關，並對其主要持份者產生重大影響的重大ESG議題，使本集團能夠制定更好的方針及策略以應對其已識別的重大ESG議題。

參考聯交所發佈的《在ESG方面的領導角色和問責性》指引，董事會認為有效的ESG議題管治架構對卓越的ESG績效及報告至關重要。具體而言，董事會在以下方面發揮領導作用並承擔責任：

- 監控本集團的重大ESG議題識別；
- 鼓勵在日常業務營運和決策中考慮ESG層面；
- 了解並應對ESG相關風險和機會的潛在影響；以及
- 承擔監督本集團ESG相關議題的最終責任，包括重大ESG議題以及訂立並追蹤ESG相關目標和指標。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

To align with the Group's ESG vision and foster its sustainable development, active communication among the Board, the management and the general staff is encouraged. Therefore, the Group interacts with employees from various divisions, including departments of operations, finance and compliance, to discuss and clarify the roles and responsibilities of each party to achieve the Group's ESG goals. To ensure the collaborative efforts of the Group are pushing its ESG performance forward, the Board closely monitors the Group's ESG progress and periodically reviews its ESG principle. Meanwhile, the Board keeps itself updated with internal and external ESG regulatory news, as well as the engagement with relevant professionals, acquiring relevant ESG information through the following channels:

- Disclosure of KPIs in the Group's ESG reports;
- Oral presentations in the meetings between the Board and the management team of the Group; and
- Questionnaires/online surveys filled in by the internal and external stakeholders of the Group setting out their concerns regarding corporate sustainable development.

為配合本集團的ESG願景並促進其可持續發展，本集團鼓勵董事會、管理層和一般員工之間積極溝通。因此，本集團與各部門的員工保持交流，包括營運、財務及合規等部門，共同討論並明確各方的角色及責任，以實現本集團的ESG目標。為確保本集團的協作努力能提升其ESG表現，董事會密切監察本集團的ESG進展，並定期審閱其ESG原則。同時，董事會及時了解內部和外部ESG的監管新聞，並與相關專業人士保持聯繫，亦透過以下渠道獲取相關ESG信息：

- 本集團ESG報告中有關關鍵績效指標的披露；
- 本集團董事會與管理團隊之間的會議上進行的口頭匯報；以及
- 由本集團內部和外部持份者就企業可持續發展的關注填寫之問卷／線上調查。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### ESG Management

#### 環境、社會及管治報告

##### The Board

- Develops corporate sustainability direction
- Monitors ESG-related issues and progress
- Pays attention to the regulatory updates and market dynamics to identify risks and opportunities

##### The Management

- Implements the outlined sustainability practices
- Reviews the progress through KPIs
- Reports to the Board about ESG policy execution
- Coordinates communication within the Group

##### General Staff

- Report to the management for issues identified during operations
- Communicate with the management to facilitate sustainability practices implementation

##### 董事會

- 制定企業可持續發展方向
- 監督與ESG相關的議題及進展
- 留意監管更新及市場動能以識別風險及機遇

##### 管理層

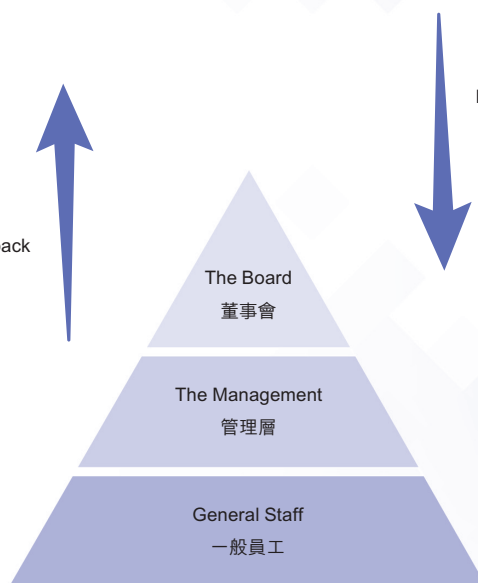
- 執行可持續發展政策綱領
- 透過關鍵績效指標審查進度
- 就ESG政策的執行向董事會報告
- 協調集團的溝通

##### 一般員工

- 向管理層報告營運期間所識別的議題
- 與管理層溝通以促進可持續發展實踐的實施

**BOTTOM-UP APPROACH**  
Gathers front line employees' feedback  
自下而上  
收集前線員工的反饋意見

**TOP-DOWN APPROACH**  
Incorporate ESG into policy making  
自上而下  
將ESG納入政策制定





# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### III. MESSAGE FROM THE BOARD

Dear Valued Stakeholders,

#### Our year in review

We are pleased to announce the Group's seventh standalone ESG reporting for FY2023/2024. During the year under review, we saw continuous global challenges, including climate change, economic unpredictability and social instability. Even though it has not been an easy time for all of us, we continued to demonstrate our commitment to enhancing the ESG performance and moving towards a more sustainable world.

With the growing concerns on climate change and the associated deteriorating impacts, we understand that it is crucial to integrate ESG issues into our business operations to foster our long-term success and maintain our positive brand image. We continue to strengthen our sustainability strategy while encouraging our talents and expertise to create a better world for all of us. In addition to the satisfying ESG performance achieved during the reporting year, we acknowledge that there is still room for improvement. Thus, we hereby present our ESG Report for the financial year ending on 30 November 2024, which illustrates our ESG achievements and areas for improvement.

#### Our sustainability strategies

We believe that having targets is critical for our performance improvement and addressing weakness. Therefore, we have established measurable goals to keep track of our ESG performance progress and determine our shortcomings for improvement. With well-defined and achievable targets, we are committed to achieve better ESG performance year by year. To set realistic and comparable target, we closely monitor market trends and update our targets on a regular basis with industry best practices as benchmarks, ensuring our competitiveness among our peers.

### III. 董事致辭

尊敬的持份者：

#### 我們的年度回顧

我們欣然提呈本集團關於二零二三／二零二四財年表現的第七份獨立ESG報告。於回顧年度內，我們留意到全球挑戰持續不斷，包括氣候變化、經濟不可預測性及社會不穩定。儘管這對我們所有人而言都不是一段輕鬆的日子，但我們仍繼續體現我們對提高ESG績效和邁向更可持續世界的承諾。

隨著人們對氣候變化和相關惡劣影響的日益關注，我們明白將ESG議題納入業務營運至關重要，以促進長遠成功並保持正面品牌形象。我們繼續加強我們的可持續發展策略，同時積極利用我們的人才及專業為所有人創造一個更美好世界。於報告年度內，我們除了實現令人滿意的ESG表現外，亦意識到我們仍有改進的空間。因此，我們在此呈列截至二零二四年十一月三十日之財政年度的ESG報告，描述我們的ESG成就及需要改進的領域。

#### 我們的可持續發展策略

我們深信，訂立目標對於我們提高績效和應對弱點至關重要。因此，我們已制定可測量的目標，以追蹤我們的ESG表現進展並識別我們的不足，從而改進。憑藉明確且可實現的目標，我們致力於每年實現更好的ESG績效。為訂立實際且可比較的目標，我們密切關注市場趨勢，並以行業最佳實踐作為基準定期更新我們的目標，以確保我們於同行內具競爭力。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Moreover, we uphold our commitment to contributing to a sustainable future with globally interpretable language, thereby designing our ESG approaches with reference to the United Nations Sustainable Development Goals (“SDGs”). Stakeholder engagement has been regularly conducted to identify crucial SDGs on our business operations and direction based on our key stakeholders' opinions. During the year under review, we identified SDG 3, 4, 8, 9 and 11 as the prioritised goals of our business operations and development after analysing the feedback of our key stakeholders. More details on the identification of prioritised SDGs are outlined in the following section.

### Our commitment to sustainability

Global crises such as climate change have been inducing numerous negative impacts to the environment and humans. Recognising the increasing impacts brought to humans and our business operations, we bear sustainability in mind and take ESG aspects into consideration during our decision-making processes, driving our development and growth in a more holistic way.

To remain steadfast in our dedication to fulfilling corporate responsibility, we adopt sustainability and integrate ESG issues into our strategy development. For environmental aspects, internal initiatives have been established and implemented to maximise the energy efficiency during our operations, aiming to lower the consumption of resources and mitigate the associated impacts. Being an IT service consultant, our operations do not cause significant environmental pollution or irreversible environmental harm by business nature. To further contribute to environmental sustainability, short-term environmental targets have been set up based on the characteristics of our business nature. The Board takes the ultimate responsibility for overseeing and reviewing our environmental targets progress and performance. Meanwhile, we are dedicated to serving the community and improving the well-being of community members through the contribution to charity events.

In addition, we evaluate our environmental performance referring to the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), ensuring a comprehensive disclosure of climate-related risks and opportunities for our stakeholders and readers.

此外，我們堅守以全球通用語言為可持續未來作出貢獻的承諾，因此參考聯合國可持續發展目標（「SDGs」）制定我們的ESG方針。我們定期進行持份者參與，根據主要持份者的意見識別出對業務營運及方向至關重要的SDGs。於回顧年度內，我們分析主要持份者的反饋意見後，識別出SDG3、4、8、9和11為我們業務營運及發展的較重要目標。有關識別出較重要SDGs的詳情概述於下一章節。

### 我們的可持續發展承諾

氣候變化等全球危機已對環境及人類造成許多負面影響。了解到該等議題對人類以及我們業務營運所帶來的影響日益嚴重，我們時刻緊記可持續發展，並在決策過程中考慮ESG層面，以更全面的方式推動我們的發展及成長。

為堅定不移地致力履行企業責任，我們將可持續發展及ESG議題考量納入我們的策略制定過程。在環境方面，我們已制定並實施內部舉措，以最大限度提高營運期間的能源效益，旨在降低資源消耗並減輕相關影響。作為資訊科技服務顧問，基於業務性質，我們的營運並不會造成重大的環境污染或不可逆轉的環境危害。為進一步促進環境可持續發展，我們已根據我們的業務性質特點訂立短期的環境目標。而董事會對監督和審閱我們的環境目標進度及表現負有最終責任。同時，我們致力於服務社區，並透過為慈善活動作出貢獻來改善社區成員的福祉。

此外，我們參考氣候相關財務信息披露工作組（「TCFD」）的建議評估環境績效，確保為持份者及讀者全面披露氣候相關風險及機遇。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### Looking ahead

We believe the greatest impact we can make is to develop sustainable innovations that address the world's challenges. With the introduction of the Malaysian government's new digital economy initiative, the "Malaysia Digital Initiative" launched in 2022, we strategically increase investment in IT areas, including networking products, cloud storage platform technology, artificial intelligence and big data. Since we understand that no solution is perfect and can be fit into all cases of incidents, we firmly believe that responsible technology has the potential to drive and accelerate the necessary changes for a better future. Hence, we demonstrate our unwavering commitment to steering our technological transformation towards a world filling with positive impacts and advancing our business innovation to create greater values for the world.

Looking forward, we await a fruitful year to come, and we will continue to present our sustainability commitments in confidence. We are dedicated to creating positive changes to our business, the environment, and the community. Meanwhile, the Board will remain steadfast to leveraging its supervisory powers to foster the Group's sustainable development.

Last but not least, I would like to express my sincere gratitude to our dedicated staff and members of the management team for their efforts during the year under review. I also extend my appreciation to our valuable customers, shareholders, investors and other business partners for their continuous support as we progress towards a more sustainable corporate.

Yours sincerely,

**Chong Yee Ping**

*Chairman and Chief Executive Officer*

Hong Kong, February 2025

### 展望將來

我們相信開發用以應對全球挑戰的可持續創新是我們可帶來的最大貢獻。隨著馬來西亞政府於2022年推出新數碼經濟倡議—Malaysia Digital Initiative「馬來西亞數碼倡議」，我們策略性地加大互聯網產品、雲端儲存平台技術、人工智能和大數據等領域的投資。由於我們明白沒有完美的解決方案可以適用於所有事件案例，因此我們堅信負責任的技術可推動和加速必要的改革，以實現更美好的未來。因此，我們堅定不移地致力於引領技術轉型，以邁向一個充滿正面影響的世界，並推進我們的業務創新，從而為世界創造更大的價值。

展望將來，我們期待著豐碩的一年，我們將繼續滿懷信心地履行可持續發展的承諾。我們致力於為我們的業務、環境及社區創造正面的變化。同時，董事會將繼續堅定不移地利用其監督權力，促進本集團的可持續發展。

最後，本人謹向我們敬業的員工和管理團隊成員在回顧年度內付出的努力表示衷心感謝。我亦要感謝我們寶貴的客戶、股東、投資者和其他業務合作夥伴，感謝他們一直以來在我們邁向更可持續企業方面的支持。

謹啟，

**鍾宜斌**

*主席兼行政總裁*

香港，二零二五年二月

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### IV. STAKEHOLDER ENGAGEMENT

As the Group acknowledges the significance of its stakeholders' opinions, the Group has proactively engaged with its internal and external stakeholders and gained insights from their concerns. The Group is committed to establishing a close relationship with its key stakeholders. By conducting a thorough materiality assessment, the expectations and concerns of the Group's key stakeholder are collected through various communication channels, which are summarised in the following table.

#### Communication with Stakeholders

Stakeholders 持份者	Expectations and Concerns 期望與關注
Government and regulatory authorities	<ul style="list-style-type: none"> <li>– Legal and regulatory compliance</li> <li>– Anti-corruption policies</li> </ul>
政府和監管機構	<ul style="list-style-type: none"> <li>– 遵守法律和規例</li> <li>– 反貪污政策</li> </ul>
Shareholders	<ul style="list-style-type: none"> <li>– Return on investments</li> <li>– Corporate governance</li> <li>– Legal and regulatory compliance</li> <li>– World peace</li> <li>– ESG policy execution</li> <li>– Environmental stewardship</li> </ul>
股東	<ul style="list-style-type: none"> <li>– 投資回報</li> <li>– 企業管治</li> <li>– 法律合規性</li> <li>– 世界和平</li> <li>– ESG政策執行</li> <li>– 環境管理</li> </ul>

### IV. 持份者參與

本集團明白持份者意見的重要性，因此本集團已積極與內部和外部持份者接觸，以從他們的關注中取得見解。本集團致力於與主要持份者建立密切關係。透過進行全面的重要性評估，本集團從各種溝通渠道收集主要持份者的期望及關注事項，總結如下表所示。

#### 與持份者的溝通

Communication Channels 溝通渠道
<ul style="list-style-type: none"> <li>– Supervision on compliance with local laws and regulations</li> <li>– Workshops</li> <li>– Routine reports and tax payments</li> <li>– 對當地法律法規的監督</li> <li>– 專題討論會</li> <li>– 日常報告與納稅</li> </ul>
<ul style="list-style-type: none"> <li>– Regular reports</li> <li>– Announcements</li> <li>– Regular general meetings</li> <li>– Official website</li> <li>– Questionnaires and online engagement</li> </ul>
<ul style="list-style-type: none"> <li>– 常規報告</li> <li>– 公告</li> <li>– 常規股東大會</li> <li>– 官方網站</li> <li>– 問卷調查和在線參與</li> </ul>

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Stakeholders 持份者	Expectations and Concerns 期望與關注	Communication Channels 溝通渠道
Employees  僱員	<ul style="list-style-type: none"> <li>– Employees' remuneration and benefits</li> <li>– Career development</li> <li>– Training opportunities</li> <li>– Health and safety in the workplace</li> <li>– Investment in technology upgrade and innovation</li> <li>– Analysis of the latest policies in different industries and the formulation of ESG plans in the Group</li> <li>– Anti-corruption</li> <li>– Community engagement</li> <li>– Collaborative sustainability efforts</li> <li>– 員工薪酬福利</li> <li>– 職業發展</li> <li>– 培訓機會</li> <li>– 工作場所的健康與安全</li> <li>– 技術升級和創新投資</li> <li>– 不同行業的最新政策分析及本集團的 ESG 規劃</li> <li>– 反貪污政策</li> <li>– 社區參與</li> <li>– 可持續發展的協作努力</li> </ul>	<ul style="list-style-type: none"> <li>– Performance appraisal</li> <li>– Regular meetings and training courses</li> <li>– Workshops</li> <li>– Written comments via emails, notice boards, telephone calls and team building activities with management</li> <li>– 表現評估</li> <li>– 定期會議和培訓課程</li> <li>– 專題研討會</li> <li>– 通過電子郵件、公告板、電話和與管理層的團隊建設活動的書面評論</li> </ul>
Customers  顧客	<ul style="list-style-type: none"> <li>– Service quality assurance</li> <li>– Protection of the privacy and rights of customers</li> <li>– Customer satisfaction</li> <li>– Slow down the speed of the consumption of natural resources</li> <li>– Prioritisation on carbon emissions and green supplier chain management</li> <li>– 服務質量保證</li> <li>– 保護客戶的私隱和權利</li> <li>– 客戶滿意度</li> <li>– 減緩天然資源的消耗速度</li> <li>– 優先考慮碳排放及綠色供應鏈管理</li> </ul>	<ul style="list-style-type: none"> <li>– Customer satisfaction surveys</li> <li>– Face-to-face meetings and on-site visits</li> <li>– Customer service hotline and emails</li> <li>– 客戶滿意度調查</li> <li>– 面談和實地考察</li> <li>– 客戶服務熱線和電子郵件</li> </ul>



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Stakeholders 持份者	Expectations and Concerns 期望與關注	Communication Channels 溝通渠道
Suppliers  供應商	<ul style="list-style-type: none"> <li>– Fair, open and transparent procurement</li> <li>– Win-win upstream and downstream cooperation</li> <li>– Environmental protection</li> <li>– Protection of intellectual property rights</li> </ul> <ul style="list-style-type: none"> <li>– 公平、公開和透明的採購</li> <li>– 上下游合作共贏</li> <li>– 環境保護</li> <li>– 保障知識產權</li> </ul>	<ul style="list-style-type: none"> <li>– Open tenders</li> <li>– Suppliers' satisfaction assessments</li> <li>– Telephone conferences, face-to-face meetings and on-site visits</li> <li>– Questionnaires and online engagement</li> <li>– Industry seminars</li> </ul> <ul style="list-style-type: none"> <li>– 公開招標</li> <li>– 供應商滿意度評估</li> <li>– 電話會議、實體會議和實地考察</li> <li>– 問卷調查和在線參與</li> <li>– 行業研討會</li> </ul>
General public  大眾	<ul style="list-style-type: none"> <li>– Involvement in the activities of communities</li> <li>– Conform to business ethics</li> <li>– Data privacy</li> </ul> <ul style="list-style-type: none"> <li>– 社區活動的參與度</li> <li>– 商業道德</li> <li>– 數據私隱</li> </ul>	<ul style="list-style-type: none"> <li>– Media conferences and responses to enquiries</li> <li>– Face-to-face interviews</li> </ul> <ul style="list-style-type: none"> <li>– 媒體見面會及對查詢的回應</li> <li>– 會面訪談</li> </ul>

### Materiality Assessment

As the occurrence and types of ESG risks and opportunities depend on the business nature, it is necessary to identify relevant ESG risks and opportunities of the Group for better management and achieving sustainable operations. As such, in FY2023/2024, the Group interacted with its key stakeholders to conduct the materiality assessment for identifying the material ESG issues.

Key stakeholders were first identified and categorised by evaluating their impacts and dependence on the Group's business decisions and activities with reference to the principles set out in ISO 26000 (Guidance on Social Responsibility). Afterwards, representatives from each identified stakeholder group were invited to participate in the online survey, which allows them to express their concerns regarding a list of ESG matters. By analysing the survey results, a materiality matrix was produced as shown below, revealing the issues which are of great concerns by the stakeholders.

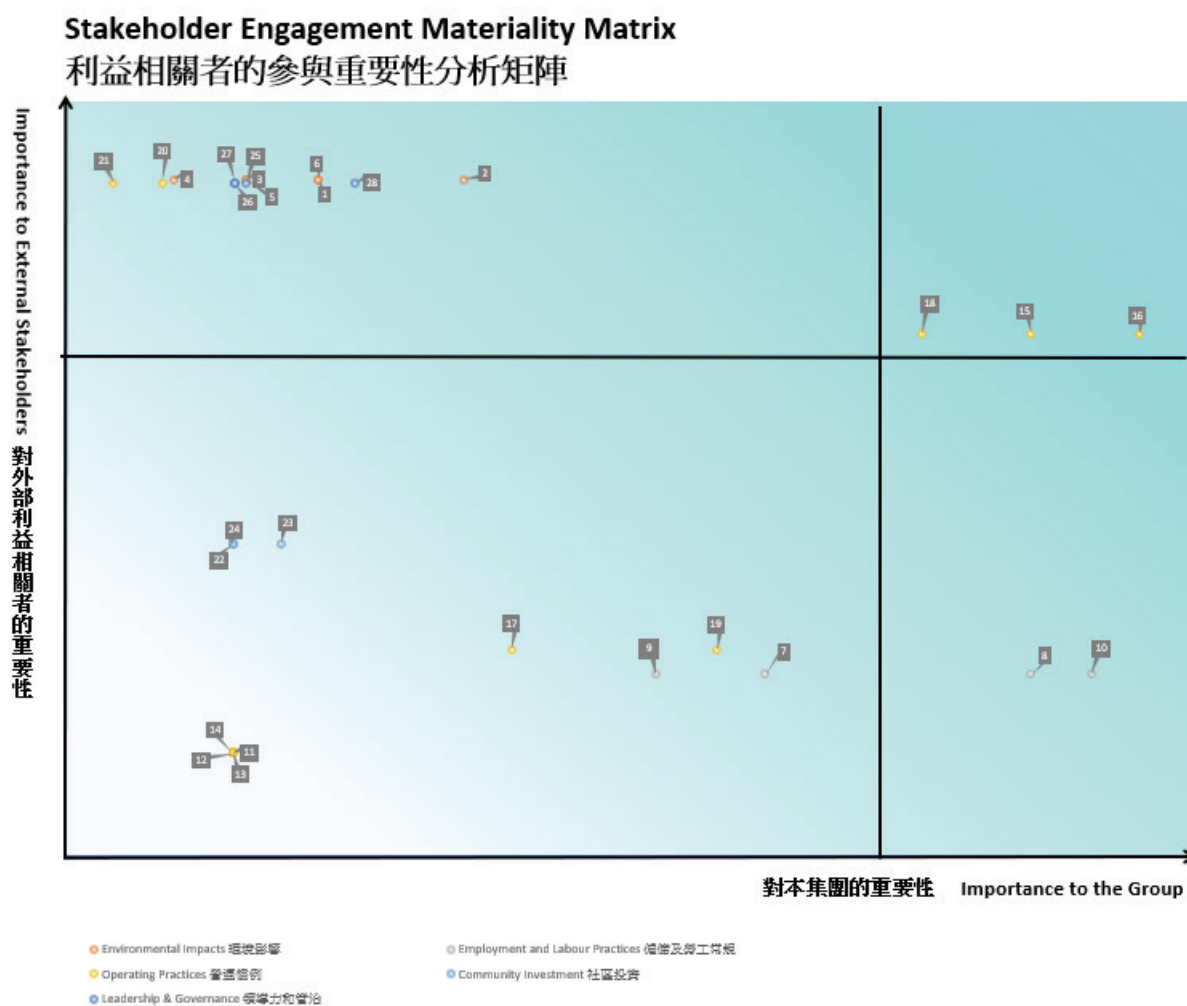
### 重要性評估

由於ESG風險及機遇的出現和類別取決於業務性質，本集團有必要識別其相關的ESG風險及機遇，以便更好地管理並實現可持續營運。因此，於二零二三／二零二四財年，本集團與其主要持份者透過溝通互動，以進行重要性評估，從而識別重大的ESG議題。

本集團參考ISO 26000(社會責任指南)中規定的原則，首先評估各持份者對本集團業務決策和活動的影響及依賴性，從而識別出主要持份者並將其分類。然後，本集團邀請來自各個已識別持份者群體的代表參與在線調查，讓他們表達對清單上ESG議題的關注。透過分析調查結果，生成如下所示的重要性矩陣，揭示了持份者最為關注的議題。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### List of ESG issues for Materiality Assessment

#### 重要性評估的ESG議題

1.	Greenhouse gas ("GHG") Emissions 溫室氣體排放	15.	Product/Service Quality and Safety 產品／服務質量與安全
2.	Energy Management 能源管理	16.	Customer Privacy and Data Security 顧客私隱保護與數據安全
3.	Water and Wastewater Management 水資源和廢水管理	17.	Marketing and Promotion 營銷和推廣
4.	Solid Waste Stewardship 固體廢棄物管理	18.	Intellectual Property Rights 保護知識產權
5.	Climate Change Mitigation and Adaptation 氣候變化緩解和適應	19.	Labelling Relating to Products/Services 與產品／服務相關的標籤問題
6.	Renewable and Clean Energy 可再生和清潔能源	20.	Business Ethics and Anti-corruption 商業道德和反貪污
7.	Labour Practices 勞工權益	21.	Internal Grievance Mechanism 內部申訴機制
8.	Employee Remuneration and Benefits 僱員薪酬條件和福利政策	22.	Participation in Philanthropy 公益慈善活動的參與
9.	Occupational Health and Safety 職業健康與安全	23.	Cultivation of Local Employment 促進當地就業
10.	Employee Development and Training 僱員發展及培訓	24.	Support of Local Economic Development 支持本地經濟發展
11.	Green Procurement 綠色採購	25.	Business Model Adaptation and Resilience to Environmental, Social, Political and Economic Risks and Opportunities 商業模型對環境、社會、政治和經濟風險和機遇的適應性和恢復力
12.	Engagement with Suppliers 與供應商的良好溝通	26.	Management of the Legal and Regulatory Environment (regulation-compliance management) 法律監管環境變化的應對和管理(法律合規管理)
13.	Environmental and Social Risk Management of Supply Chain 供應鏈的環境社會風險管理	27.	Critical Incident Risk Responsiveness 突發事件應急風險應對能力
14.	Supply Chain Resilience 供應鏈對外部風險的適應性	28.	Systemic Risk Management (e.g. Financial Crisis) 系統化風險管理(例如，金融危機)

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

As presented in the materiality matrix, “Business Ethics and Anti-corruption”, “Internal Grievance Mechanism”, “Business Model Adaptation and Resilience to Environmental, Social, Political and Economic Risks and Opportunities”, “Management of the Legal and Regulatory Environment (regulation-compliance management)”, “Critical Incident Risk Responsiveness”, and “Systemic Risk Management (e.g. Financial Crisis)” were relatively more material to the Group and its stakeholders. With the Board’s review and endorsement of the results, the Group’s sustainability direction continued to stay aligned with the identified material ESG issues.

Overall, stakeholder engagement and materiality assessment are the fundamental reference of the Group to set its ESG strategies and targets, while the results analysed inform and guide the content of this Report.

### Working Towards Sustainable Development Goals (SDGs)

The United Nations SDGs are a set of global goals designed for addressing a range of global pressing challenges, serving as a universal framework for countries, organisations, and individuals to move towards a more sustainable and equitable future. With the growing importance of the SDGs, the Group is dedicated to integrating them into its development strategies and has proactively managed its internal operations, products, solutions and services to achieve its prioritised SDGs. In FY2023/2024, five SDGs, which were “SDG 3: Good Health and Well-being”, “SDG 4: Quality Education”, “SDG 8: Decent Work and Economic Growth”, “SDG 9: Industry, Innovation and Infrastructure”, and “SDG 11: Sustainable Cities and Communities”, were identified by the Group to serve as a focus for its sustainable development. Elaboration on the Group’s ESG strategies, programs, and goals that support the specific SDGs are detailed below.

如重要性矩陣所示，「商業道德和反貪污」、「內部申訴機制」、「商業模型對環境、社會、政治和經濟風險和機遇的適應性和恢復力」、「法律監管環境變化的應對和管理（法律合規管理）」、「突發事件應急風險應對能力」和「系統化風險管理（例如，金融危機）」對本集團及其持份者相對較為重要。經董事會審閱及審批結果後，本集團的可持續發展方向繼續與已識別的重大ESG議題保持一致。

總體而言，持份者參與和重要性評估是本集團制定ESG策略及目標的重要參考，而分析結果則為本報告的內容提供信息及指導。

### 實現可持續發展目標(SDGs)

聯合國SDGs是一系列全球目標，旨在應對一系列全球迫切議題，是國家、企業組織和個人邁向更可持續及公平未來的通用框架。隨著SDGs的重要性日益增加，本集團致力於將SDGs納入其發展策略，並積極管理其內部營運、產品、解決方案及服務，以實現對其較為重要的SDGs。於二零二三／二零二四財年，本集團識別了五個SDGs，分別為「SDG 3：良好健康與福祉」、「SDG 4：優質教育」、「SDG 8：體面工作和經濟增長」、「SDG 9：產業、創新和基礎設施」和「SDG 11：可持續城市和社區」，作為其可持續發展的重點關注。以下詳細闡述了本集團支持特定SDGs的ESG策略、計劃及目標。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### SDG 3: Good health and well-being



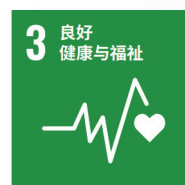
As an IT service provider, the Group understands the importance of health-care services and respects the right of all people to access to quality health services. The Group provides medical insurance for its employees and their family members, ensuring their health and well-being. Meanwhile, the Group establishes and implements precautionary measures for disease prevention and health promotion, fostering the awareness of public health of employees. As the Group understands that the IT service industry plays a critical role nowadays, it is dedicated to maintaining the high quality of its IT consultancy service while contributing to local health improvement.

### SDG 4: Quality education



The Group believes that education is the foundation of the communities' success in the future. Aligning with this belief, the Group has spared no efforts in providing its employees with professional training and lifelong learning opportunities. Meanwhile, the Group believes that maximising the utilisation of its IT services can enhance the knowledge of the general public, as well as facilitating inclusive and quality education for all by enabling access to education remotely.

### SDG 3：良好健康與福祉



作為資訊科技服務供應商，本集團明白醫療保健服務的重要性，亦尊重所有人獲得優質健康服務的權利。本集團為員工及其家庭成員提供醫療保險，以確保他們的健康及福祉。同時，本集團制定及實施預防疾病和促進健康的措施，以培養員工的公共衛生意識。由於本集團明白資訊科技服務業於現今扮演著重要角色，因此本集團致力於保持高質素的資訊科技諮詢服務，同時為改善當地健康作出貢獻。

### SDG 4：優質教育



本集團相信教育是社區未來成功的基石。秉持著這個信念，本集團已不遺餘力地為其員工提供專業培訓及終身學習的機會。同時，本集團相信，最大限度地利用其資訊科技服務可以增強公眾的知識，並透過實現遠程教育來促進具包容性的優質教育。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### SDG 8: Decent work and economic growth



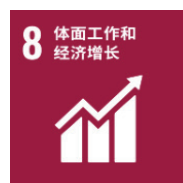
Although there were global economic hard times which results in unemployment and decelerating economic growth under the effect of the pandemic, the Group is committed to establishing and maintaining a decent working environment to attract and retain talents. For instance, attractive compensation and welfare are offered to the Group's employees. The Group also provides equal opportunities to its employees. All employees are assessed based on their working performance and ability while outstanding employees are selected unbiasedly for promotion.

### SDG 9: Industries, innovation and infrastructure



Living in a world with evolving economic environment and social needs, it is necessary to foster innovation for meeting expectations from the general public and maintaining the competitiveness. As advanced technologies should be sustainable, as well as prioritising people and the environment, new technologies developed should be accessible to all people while minimising environmental impacts. With the increasing trend of digitalisation and online activities, the Group strives to make full use of its expertise to optimise the IT user experience and improve people's quality of life by innovative ideas.

### SDG 8：體面工作和經濟增長



儘管在疫情的影響下全球經濟困難時期導致失業率高企及經濟增長放緩，但本集團仍致力建立和維持體面的工作環境，以吸引和留住人才。具體而言，本集團為員工提供具吸引力的薪酬及福利。本集團亦為其員工提供平等的機會，所有員工均根據其工作表現和能力接受評估，而本集團亦會透過公正的選拔晉升優秀的員工。

### SDG 9：產業、創新和基礎設施



生存在一個經濟環境和社會需求不斷變化的世界，本集團有必要促進創新，以達到公眾的期望並保持競爭力。由於先進技術應該是可持續的，並且優先考慮人類及環境，因此，新開發的技術應該能被所有人使用，同時盡量降低對環境的影響。隨著數碼化和在線活動的增長趨勢，本集團努力充分利用其專業知識，以創新理念優化資訊科技用戶的體驗並改善人們的生活質素。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### SDG 11: Sustainable cities and communities



The majority of GHG emissions primarily generated from cities, where over half of the global population settles. In this era, more humans are moving into cities, and the carbon footprint associated to their activities are increasing. In addition to issues such as pollutions, it is of great importance to adopt sustainable urbanisation. Hence, the Group is dedicated to assisting in developing solutions targeted to improve urban living conditions. For instance, the Group has developed customised system applications for both private and public sectors. These applications ensure the system infrastructure is safe, affordable, accessible, and sustainable for all.

#### Stakeholders Feedback

As the Group strives for excellence, feedback and advice on the improvement of its ESG approach and performance, particularly the material ESG issues identified from the materiality assessment of the Group, are welcomed. Readers are also welcomed to share their views on the ESG issues with the Group at [enquiry@mindtell.com](mailto:enquiry@mindtell.com).

### SDG 11：可持續城市 and 社區



作為全球一半以上人口居住的地方，城市是溫室氣體排放的主要來源。在這個時代，越來越多的人搬進城市，而與人類活動相關的碳足跡亦正在增加。加上污染等問題，採用可持續城市化變得十分重要。因此，本集團致力於協助制定旨在改善城市居住環境的解決方案。例如，本集團為私營和公共部門開發客製化的系統應用程式，而這些應用程式可確保系統基礎設施對所有人都是安全、可負擔、可使用和可持續的。

#### 持份者反饋

本集團追求卓越，因此歡迎就改進本集團ESG方針及表現提供反饋意見及建議，尤其是從本集團重要性評估中識別出的重大ESG議題。本集團亦歡迎讀者透過 [enquiry@mindtell.com](mailto:enquiry@mindtell.com) 與本集團分享對ESG議題的看法。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### V. ENVIRONMENTAL SUSTAINABILITY

The Group has placed a great emphasis on environmental stewardship and actively monitors its environmental performance during its operations. Meanwhile, the Group strives to conserve natural resources and mitigate any environmental impacts. In FY2023/2024, the Group was in compliance with relevant environmental laws and regulations in both Malaysia and Hong Kong, including but not limited to the Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong) and the Environmental Quality ACT 1974 (Malaysia). Additionally, the Group applied advanced technologies and implemented preventive measures to reduce its operational carbon footprints during the year under review.

The following sections primarily cover the Group's policies, practices, and progress on its emissions, use of resources, the environment and natural resources, as well as climate change for FY2023/2024.

#### A.1. Emissions

In FY2023/2024, the Group complied with relevant national and local environmental laws regarding the emissions during its operations. Given the business nature as an IT service provider, a large proportion of the Group's operations rely on computers and internet networks, and most employees work in office. During the year under review, the majority sources of the Group's emissions were GHG emissions from electricity consumption, domestic sewage generated, and paper consumed by office staff, as well as transportation vehicles and business air travel. A comprehensive overview of the Group's total emissions for FY2023/2024 is illustrated in Table E1 in the Appendix.

Regarding the Group's air emissions, the primary source was attributed to the use of transportation vehicles during its operations, including 0.11 kg SO<sub>x</sub>, 4.75 kg NO<sub>x</sub> and 0.35 kg PM. In FY2023/2024, the air emissions of the Group decreased compared to the financial year ended 30 November 2023 ("FY2022/2023"). In particular, SO<sub>x</sub>, NO<sub>x</sub> and PM dropped by 0.06 kg, 2.90 kg and 0.21 kg, respectively.

### V. 環境可持續性

本集團十分重視環境管理，並在營運期間積極監控其環境表現。同時，本集團致力於保護天然資源並減輕對環境的任何影響。於二零二三／二零二四財年，本集團已遵守馬來西亞及香港的相關環境法律及規例，包括但不限於《廢棄物處置條例》(香港法例第354章)及《1974年環境質量法案》(馬來西亞)。此外，本集團於回顧年度內應用先進技術並實施預防措施，以減少其營運所產生的碳足跡。

以下章節主要涵蓋本集團二零二三／二零二四財年在排放物、資源使用、環境及天然資源以及氣候變化方面的政策、常規和進展。

#### A.1. 排放物

於二零二三／二零二四財年，本集團在營運期間已遵守排放方面的相關國家及地方環境法律。鑑於作為資訊科技服務供應商的業務性質，本集團的大部分營運均依賴於電腦和互聯網網路，而大多數員工亦在辦公室工作。於回顧年度內，本集團排放物主要來自電力消耗、辦公室員工產生的生活廢水及消耗的紙張，以及運輸車輛和商務飛機差旅的溫室氣體排放。附錄中的表E1全面描述了本集團二零二三／二零二四財年的總排放量。

本集團的廢氣排放方面，主要來源於其營運期間所使用的運輸車輛，包括0.11公斤硫氧化物、4.75公斤氮氧化物和0.35公斤顆粒物。與截至二零二三年十一月三十日的財政年度(「二零二二／二零二三財年」)相比，本集團於二零二三／二零二四財年的廢氣排放量有所下降。其中，硫氧化物、氮氧化物和顆粒物分別下降了0.06公斤、2.90公斤和0.21公斤。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

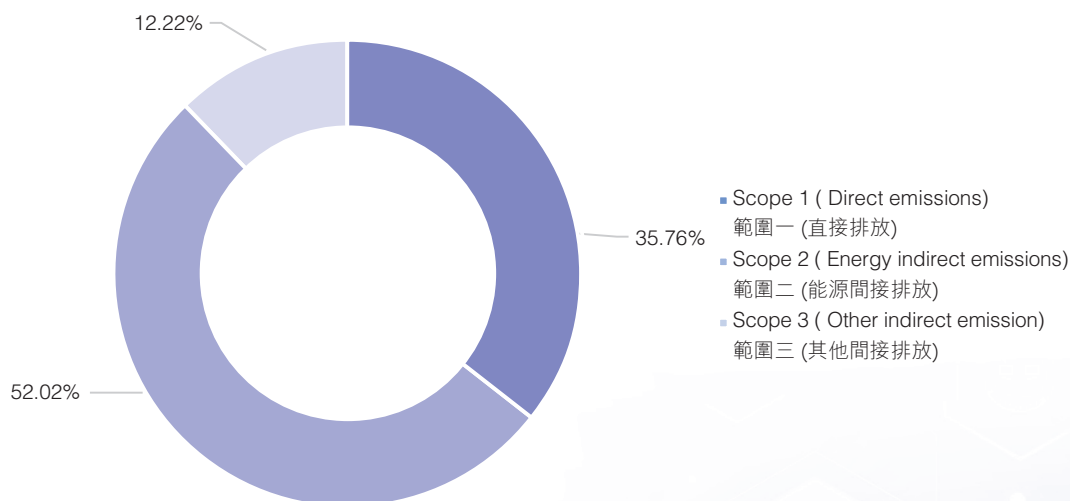
## 環境、社會及管治報告

GHG emission is one of the critical pollution sources of the Group's operations. In FY2023/2024, the total GHG emission decreased, with a reduction in each scope when compared with FY2022/2023. Moreover, there was a slight change in the distribution of the Group's GHG emission. In FY2023/2024, the Scope 2 (Energy Indirect Emission) was the largest contributor (52.02%) to the Group's annual GHG emission, and the Scope 1 (Direct Emission) was the second largest contributor (35.76%). Meanwhile, the proportion of the Scope 3 (Other Indirect Emission) was 12.22%, which remained similar when compared with FY2022/2023. Due to the significant drop in Scope 1 emissions associated with the reduction in gasoline consumption, the GHG emission profile of the Group changed during the year under review, shifting from an equal distribution between Scope 1 and Scope 2 to a profile where Scope 2 now dominates the Group's annual GHG emissions.

溫室氣體排放是本集團營運的主要污染來源之一。與二零二二／二零二三財年相比，本集團於二零二三／二零二四財年的溫室氣體總排放量有所下降，而且每個範圍均有所減少。此外，本集團溫室氣體排放量的分佈亦略有變化。於二零二三／二零二四財年，範圍二（能源間接排放）是本集團年度溫室氣體排放的最大來源（52.02%），而範圍一（直接排放）是第二大來源（35.76%）。同時，範圍三（其他間接排放）的比例為12.22%，與二零二二／二零二三財年相比保持不變。本集團的溫室氣體排放佔比於回顧年度內發生變化，由於汽油消耗的減少導致範圍一排放量大幅下降，因此，本集團的溫室氣體排放佔比從範圍一和範圍二之間的平均分配，轉變為範圍二在本集團年度溫室氣體排放量中佔主導地位。

**FY2023/2024 Greenhouse Gas Emission Pattern**

二零二三／二零二四財年溫室氣體排放模式



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

As the Group understands that energy consumption positively correlates to GHG emissions, it has strived to optimise its energy consumption and enhance energy efficiency. The Group has implemented the following measures:

- **Retrofit:** The Group is committed to optimising its office devices and systems to reduce total energy consumption. There are various measures implemented, including conducting regular air-conditioning maintenance to ensure high energy efficiency and replacing high electricity-consuming lighting fixtures with energy-efficient ones.
- **Sustainability training:** The Group strives to increase the awareness of its employees on energy conservation. Diverse energy-saving programmes are organised by the Group, including educational activities, disseminating information on energy conservation and sharing relevant online information through its internal communication channels.
- **Habit change:** The Group believes that small changes in a lifestyle accumulate to create great changes, thereby contributing to a more sustainable future. Thus, the Group actively encourages employees to carry out environment-friendly practices and establish environmentally responsible habits. In particular, the Group advocates the idea of saving electricity for idle electrical equipment and rooms.
- **Sharing:** The Group actively promotes the concept of sharing among employees in order to minimise the total energy consumption and the carbon footprint of each employee. For example, the Group encourages the use of public transportation and car-pooling.

本集團明白能源消耗與溫室氣體排放息息相關，因此一直致力於優化能源消耗並提高能源效益。本集團已實施以下措施：

- **改造：**本集團致力優化其辦公設備及系統，以降低能源消耗總量。本集團實施各種措施，包括定期進行空調保養以確保空調以高能效運作，以及以節能照明裝置取代高耗電的照明裝置。
- **可持續培訓：**本集團努力提高員工的節能意識，並舉辦多元化的節能計劃，包括舉行教育活動、宣傳節能信息，以及透過其內部溝通渠道向員工分享相關的網上資訊。
- **習慣改變：**本集團相信生活方式的微小改變能累積起來創造更大的改變，從而為更可持續的未來作出貢獻。因此，本集團積極鼓勵員工踐行環保實踐並建立對環境負責任的習慣。其中，本集團提倡關掉閒置電子設備及閒置房間內的電器，以節省電力。
- **共享：**本集團積極推廣員工之間的共享概念，從而盡量降低能源消耗總量以及每位員工的碳足跡。例如，本集團鼓勵員工使用公共交通工具和拼車。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

In FY2023/2024, no non-hazardous solid waste was generated by the Group. In accordance with the Group's policy, all municipal solid waste collected will be handled by professional organisation or the property management for handling, ensuring proper disposal of solid waste. The Group remains steadfast in its dedication to controlling the generation of its solid waste and reducing the environmental impacts, and there was no hazardous waste generated by the Group during the year under review.

The Group places emphasis in Sustainable Waste Management, with proactive measures systematically implemented across all offices to minimise waste generation and disposal. Measures include:

- Implement and promote the idea of reducing the use of single-use disposable items such as plastic tableware and single use utensils;
- Advocate the reuse of office stationeries; and
- Place recycling bins in prominent areas to facilitate solid waste recycling.

In FY2023/2024, the amount of wastewater discharged was similar to that of the previous reporting year, being approximately 6,000.00 m3. Wastewater generated from the Group's offices was directly discharged into the municipal drainage system, which was then handled by the respective property management of buildings. As there are a direct correlation between wastewater production and freshwater consumption, the Group is committed to reducing the water consumption during its operations by the development and implementation of various water conservation initiatives. For details on the water conservation practice of the Group, please refer to the subsection headed "Water" of this Report.

於二零二三／二零二四財年，本集團並無產生任何無害固體廢棄物。根據本集團的政策，所有收集到的都市固體廢物將由專業機構或物業管理部門處理，以確保固體廢棄物得到妥善處置。本集團始終堅定不移地致力於控制固體廢棄物的產生並減少對環境的影響，本集團於回顧年度內並無產生任何有害廢棄物。

本集團重視可持續廢棄物管理，所有辦公室均有系統地實施積極措施，以降低廢棄物的產生及棄置，其中包括：

- 實施和推廣減少使用一次性用品（包括塑料餐具及一次性餐具）的理念；
- 提倡重覆使用辦公文具；以及
- 在顯眼處放置回收箱，以促進固體廢棄物的回收。

於二零二三／二零二四財年，廢水排放量與上一報告年度相近，約為6,000.00立方米。本集團辦公室產生的廢水直接排入市政排水系統，然後由相應的樓宇物業管理處處理。由於廢水產生與淡水消耗之間存在直接關係，因此本集團致力於透過制定和實施各種節水舉措來減少營運期間的用水量。有關本集團節水措施的詳情，請參閱本報告「水」章節。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### A.2. Use of Resources

In FY2023/2024, the resource consumption of the Group was primarily electricity, gasoline, water, and paper. Due to its business nature, no packaging material was consumed during the year under review. For details on the amount of different resources consumed by the Group during the year under review, please refer to Table E2 in the Appendix.

#### **Electricity**

In FY2023/2024, the Group purchased electricity from the local public utilities company for its daily office operations. To reduce electricity consumption and the associate carbon footprint, the Group encourages energy-saving practices and implements the following measures:

- Switch off all idling lights, air conditioners and other electrical appliances, especially in post-working hours;
- Regulate the use of lights and air-conditioners during non-full house hours;
- Adjust and maintain appropriate indoor temperature, with an optimal air-conditioner temperature of 25° C;
- Prioritise electrical appliances with energy-efficiency labels during procurement;
- Replace high electricity-consuming lamps in offices with more energy-efficient ones, such as LED light bulbs;
- Enable the power-saving mode on computers and printers;
- Advocate the idea of using natural daylight and air ventilation in offices when possible;
- Increase the awareness of energy conservation among employees; and
- Adopt remote working, including the arrangement of working from home, to lower the electricity consumption within offices and reduce carbon emissions due to daily commuting.

### A.2. 資源使用

於二零二三／二零二四財年，本集團的資源消耗主要為電力、汽油、水及紙張。鑑於其業務性質，本集團於回顧年度內並無消耗任何包裝材料。有關本集團於回顧年度內不同資源消耗量的詳情，請參閱附錄中的表E2。

#### **電力**

於二零二三／二零二四財年，本集團向當地公用事業公司採購電力以用於日常辦公室營運。為減少電力消耗及相關的碳足跡，本集團鼓勵節能實踐，並實施以下措施：

- 關掉所有閒置的電燈、空調和其他電器，特別是在下班時間；
- 規管非滿員期間電燈及空調的使用；
- 調節和保持適宜的室內溫度，將空調最佳溫度定為25℃；
- 優先採購具有能源效益標籤的電器；
- 將辦公室內耗電量大的電燈更換為更節能的電燈，例如LED燈泡；
- 啟用電腦及打印機的省電模式；
- 提倡辦公室內盡可能使用自然採光和通風的理念；
- 提高員工的節能意識；以及
- 採用遠程工作模式，包括安排在家工作，以降低辦公室內耗電量，並減少日常出行所產生的碳排放。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

In particular, the introduction of remote working helps reduce the reliance on energy and resources consumption in the office. The demand for utilising energy and resources for lightings, heating, cooling, and equipment can be minimised when less staff work in the office. To ensure smooth and efficient operations under remote working, virtual collaboration tools and cloud-based systems have been adopted. The Group strives to minimise the environmental impacts caused by traditional office operations, while maintaining its productivity.

In FY2023/2024, the electricity consumption of the Group decreased by 5.98% compared to FY2022/2023, which was attributed to the energy conservation initiatives implemented by the Group. Hence, the Group remains steadfast in its dedication to maintain its decreasing electricity consumption trend by creating a robust electricity management and exploring energy-efficient business practices.

### **Other energy resources**

Acknowledging the burning of fossil fuels leads to air pollution, the Group strives to minimise the reliance on fossil fuels and move towards clean-energy transition. Moreover, the Group is determined to introduce and adopt "low carbon and low consumption" business mode. In FY2023/2024, the Group primarily consumed gasoline for its business commuting, and the gasoline consumption for vehicles decreased from 12,047.96 L to 7,783.96 L, which was a 35.39% drop.

具體而言，引入遠程工作安排有助減少辦公室對能源和資源消耗的依賴。當辦公室工作的員工較少時，可最大限度地降低對照明、供暖、製冷和設備的能源和資源需求。為確保順暢、有效率的遠程工作，本集團已採用虛擬協作工具及雲端系統。本集團努力降低傳統辦公室運作對環境的影響，同時保持其生產力。

於二零二三／二零二四財年，歸因於本集團實施的節能舉措，本集團的耗電量較二零二二／二零二三財年減少了5.98%。因此，本集團堅定不移地致力於透過建立健全的電力管理和探索節能業務實踐，來保持其耗電量下降的趨勢。

### **其他能源資源**

本集團意識到燃燒化石燃料會導致空氣污染，因此努力降低對化石燃料的依賴，並邁向潔淨能源的轉型。此外，本集團決心引入及採用「低碳低耗」的商業模式。於二零二三／二零二四財年，本集團主要消耗汽油用作商務出行，而車輛的汽油消耗量從12,047.96升下降至7,783.96升，下跌了35.39%。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Recognising its fleet is the major gasoline user, the Group has strengthened its fleet management. Since FY2020/2021, the number of business trips has been regulated, and all diesel-fuel vehicles have been phased out with more environment-friendly alternatives. With the Group's approach of putting a limit on business commuting, online meetings and remote communication are in place to reduce gasoline consumption while maintaining the Group's business operation. When face-to-face meetings with clients or business partners are considered necessary, the Group encourages involved employees to utilise public transport or adopt car-pooling. Moreover, the Group is actively seeking cleaner energy sources for the fuels used in its transportation vehicles to support a sustainable transition.

#### Water

The Group understands the significance of water resource conservation, thereby continuing to minimise water consumption. In FY2023/2024, the Group consumed water mainly for domestic purposes within the workplace, while the Group did not face any issue in sourcing water that is fit for its purpose. During the year under review, the Group's total water consumption was 6,000.00 m<sup>3</sup>, which was same as the previous reporting year.

Due to its business nature, the Group does not consume large amount of water during its operations. However, the Group still keeps an eye on its total water consumption and aims to further increase its water utilisation efficiency. The following water conservation practices has been implemented in offices:

- Conduct routine facility maintenance and immediately repair leaking taps upon detection of leakage;
- Promote water conservation practices and the associated importance through various communication channels to increase employees' awareness; and
- Place "saving water resources" posters in prominent places as reminders to cultivate employees' behavioural change.

本集團亦明白其車隊為主要汽油消耗者，因此已加強其車隊的管理。自二零二零／二零二一財年起，本集團的已落實監管商務出行的次數，而所有柴油車輛均已被逐步淘汰並以更環保的替代品取代。隨著本集團推出限制商務出行的方針，本集團已應用在線會議及遠程通信以減少汽油消耗，同時維持本集團的業務營運。如有必要與客戶或業務合作夥伴進行面對面會議時，本集團鼓勵相關員工使用公共交通工具或拼車。此外，本集團正積極為其運輸車輛使用的燃料尋找更潔淨的能源，以支持可持續的轉型。

#### 水

本集團明白節約水資源的重要性，因此一直減少用水量。於二零二三／二零二四財年，本集團的水資源消耗主要源於工作場所內的生活用水，同時，本集團在求取適用水源上並無遇到任何問題。於回顧年度內，本集團的總耗水量為6,000.00立方米，與上一報告年度相同。

鑑於其業務性質，本集團在營運期間並無消耗大量水資源。然而，本集團仍然密切監察其總耗水量，並致力進一步提高水資源的使用效益。本集團辦公室已落實以下節水措施：

- 進行例行設施維護，並在發現水龍頭滲漏後立即修復；
- 透過各種溝通渠道推廣節約用水的實踐及相關重要性，以提高員工的節水意識；以及
- 在顯眼處張貼「節約用水」的海報以作提醒，培養員工的行為改變。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

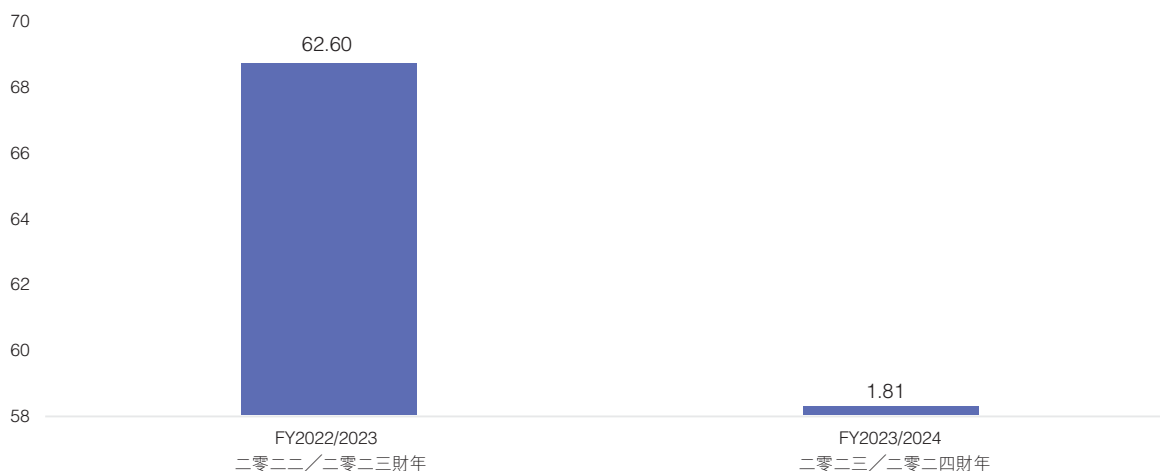
### Paper

The Group promotes the practice of “paperless office” and “office automation” to reduce paper consumption. In FY2023/2024, the Group consumed 1.81 kg of paper (mainly for administration purposes) and recycle 0.70 kg of paper. Due to the Group's efforts in minimising paper consumption, there were 97.11% reduction of paper consumption during the year under review.

### 紙張

本集團推動「無紙化辦公」及「辦公自動化」的實踐，以減少紙張消耗。於二零二三／二零二四財年，本集團共消耗了1.81公斤紙張（主要用於行政用途），並回收了0.70公斤紙張。由於本集團竭力減少紙張消耗，因此於回顧年度內的紙張消耗減少了97.11%。

**FY2023/2024 and FY2022/2023 Paper Consumption (kg)**  
二零二三／二零二四財年及二零二二／二零二三財年的紙張消耗(公斤)



Reckoning that reduction at source is the best for waste reduction, the Group considers this concept as the most effective strategy for mitigating environmental impacts. Therefore, the Group upholds this mindset in its sustainable approach to manage its paper consumption and places a great emphasis on the reduction of unnecessary paper usage. In particular, the Group embraces the “3R principle – reduce, reuse and recycle” in its business and daily operations, with the following measures implemented:

- Advocate environment-friendly practices and transit to “paperless office”;
- Encourage the use of electronic means for communication;

本集團認為源頭減廢是減少廢物的最佳方法，因而將此概念視為減輕環境影響的最有效策略。因此，本集團秉持這理念，以可持續發展方針管理其紙張消耗，並強調減少不必要的紙張消耗。具體而言，本集團在業務及日常營運中堅持「3R原則－減少、重用和回收」，並實施以下措施：

- 提倡環保實踐，轉型至「無紙化辦公」；
- 鼓勵使用電子方式溝通；



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

- Publish information through email or electronic bulletin boards;
  - Encourage guests to use electronic invoices;
  - Adopt e-signature in business document to reduce avoidable printing;
  - Set double-sided printing as the default mode for most printers when printouts are necessary;
  - Prioritise the procurement of eco-friendly paper;
  - Promote the idea of "Think before print" to avoid unnecessary printing;
  - Use the other side of obsolete single-sided documents for printing or as draft paper; and
  - Place paper trays beside copy machines to collect used single-sided paper for recycling.
- 透過電子郵件或電子公告板發佈資訊；
  - 鼓勵客戶使用電子發票；
  - 在商業文件上採用電子簽名，以減少可避免的打印；
  - 當需要打印時將雙面打印設置為大多數打印機的預設模式；
  - 優先採購環保紙張；
  - 推廣「三思而後印」的理念，避免不必要的打印；
  - 使用廢棄單面文件的另一面進行打印或用作草稿紙；以及
  - 將托盤放置於打印機旁，以收集用過的單面紙以作回收。

### A.3. The Environment and Natural Resources

While the Group's business activities result in minimal environmental disturbance, it places a strong emphasis on integrating environmental considerations into its approach development and decision-making processes. The Group is determined to be a leading IT solutions service provider, with the fulfilment of its corporate responsibilities and sustainability commitment. Consequently, the Group has been exploring low-carbon technologies and the corresponding opportunities to optimise its business practices, thereby minimising negative environmental impacts and natural resources depletion associated to its operations.

### A.3. 環境及天然資源

雖然本集團的業務活動對環境造成的滋擾極小，但本集團十分重視將環境因素納入其發展方針及決策的過程中。本集團立志成為領先的資訊科技解決方案服務供應商，並履行其企業責任及可持續發展承諾。因此，本集團一直探索低碳技術及相應的機遇來優化其業務實踐，從而盡量降低與營運相關的負面環境影響及天然資源消耗。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

In FY2023/2024, the Group's consumption of electricity and gasoline is one of its primary emission sources. As burning fossil fuels generates air and GHG emissions, it leads to air pollution and intensifies climate change. The Group is hence committed to minimising its reliance on fossil fuels. The Group has applied the principle of avoidance, which is the most effective strategy for mitigating environmental impacts, as reference to its establishment of the environmental management system while formulating policies to increase energy efficiency and decrease total resources consumption. In addition, the Group has developed stringent emission control policies, kept track of its environmental performance, and formulated a strategic framework to comprehensively address environmental-related issues. With the above measure, the Group believes that it is moving towards a more sustainable operation, reducing its environmental impacts and contributing to a better future.

Looking ahead, the Group remains steadfast in its dedication to identifying the potential impacts created by its operations on the environment and natural resources and addressing them accordingly. Meanwhile, the Group will continue to lower the environmental nuisances during its operations. To ensure all daily operation practices are standardised, training opportunities will be provided to employees, and GHG emission mitigation measures will be implemented more rigorously.

### **Targets**

The Group believes that well-defined targets help provide a clear direction and hence foster itself to improve the environmental performance. Hence, the Group has set measurable environmental targets based on its business nature. Given that the Group's business operations have faced disruption during the pandemic, the Group remains conserved in setting ambitious environmental targets as the data of the past few years deviated from the normal level. The table below summarises the Group's targets with the corresponding actions detailed in Section A.1 and A.2 above.

於二零二三／二零二四財年，本集團的電力和汽油消耗是其主要排放物來源之一。由於燃燒化石燃料產生廢氣和溫室氣體排放，將導致空氣污染並加劇氣候變化，因此，本集團致力降低對化石燃料的依賴。本集團已應用最有效減輕環境影響的策略－避免原則，並以此原則作為建立環境管理體系的參考，同時制定提高能源效益及減少總資源消耗的政策。此外，本集團已制定嚴格的排放控制政策、追蹤其環境績效，以及制定策略框架，以全面應對環境相關的議題。透過上述措施，本集團相信集團正邁向更可持續的營運，以減少對環境的影響，並為更美好的未來作出貢獻。

展望將來，本集團將繼續堅定不移地致力識別其營運對環境及天然資源產生的潛在影響，並相應解決這些影響。同時，本集團將繼續降低其營運期間的環境滋擾。為確保所有日常營運的實踐標準化，本集團將為員工提供培訓機會，並更嚴格地實施溫室氣體減排措施。

### **目標**

本集團相信，明確的目標有助提供更清晰的方向，從而促進自身改善環境績效。因此，本集團根據其業務性質訂立了可測量的環境目標。鑑於本集團的業務營運在疫情期間面臨中斷，過去幾年的數據偏離正常水平，因此本集團對於訂立長遠且宏大的環境目標持審慎態度。下表總結了本集團的目標，而相應的行動詳見上文A.1和A.2章節。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Target for financial year ended 30 November 2025 截至2025年11月30日的財政年度的目標	Operational entity 營運實體	Taking FY2023/2024 as the baseline year, the Group aims to: 以二零二三／二零二四財年為基準年，本集團旨在：
Air and GHG emissions 廢氣和溫室氣體排放	The Group 集團	Lower its air and GHG emissions intensities within the same scope by 5% 在相同範圍內將其廢氣和溫室氣體排放強度降低5%
Non-hazardous solid waste and wastewater 無害固體廢棄物和廢水	The Group 集團	Lower its non-hazardous waste discharge intensities within the same scope by 5% 在相同範圍內將其無害廢棄物排放強度降低5%
Electricity consumption* 耗電量*	Tandem Advisory Sdn. Bhd. Concorde Asia Sdn. Bhd.	Lower its electricity consumption intensities within the same scope by 15% 在相同範圍內將其耗電量強度降低15% Lower its total electricity consumption within the same scope by 20% 在相同範圍內將其總耗電量降低20%
Water consumption 耗水量	The Group 集團	Lower its water consumption intensities within the same scope by 5% 在相同範圍內將其用水強度降低5%

\* Staff from the Tandem Advisory Sdn. Bhd. and the Concorde Asia Sdn. Bhd. has adopted remote working to support the subsidiaries' ambitious targets on electricity consumption reduction. Concorde Asia Sdn. Bhd.'s employees are either on client sites or working from home, while Tandem Advisory Sdn. Bhd.'s employees follow hybrid working, with employees working in the office at least two days a week.

\* Tandem Advisory Sdn. Bhd. 和 Concorde Asia Sdn. Bhd. 的員工已採用遠程工作模式來支持子公司減少耗電量的宏大目標。Concorde Asia Sdn. Bhd. 的員工在客戶場所或在家工作，而 Tandem Advisory Sdn. Bhd. 的員工則遵從混合工作模式，員工每周至少在辦公室工作兩天。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

With the effective implementation of the environmental policies, all environmental targets set for FY2023/2024 were successfully achieved by the Group, with outstanding reductions far beyond the target of 5%. For the aspect of air and GHG emissions, the intensity of air emissions reduced by an average of 46.21%, while the intensity of total GHG emissions reduced by 31.43%. For the aspect of non-hazardous waste discharge, the intensity of non-hazardous solid waste reduced by 100.00%, and the intensity of non-hazardous wastewater reduced by 14.55%. For the aspects of total energy consumption and water consumption, the intensity of the total energy consumption reduced by 38.09%, while the intensity of the water consumption reduced by 14.55%. In the future, the Group is committed to further reducing its emissions and resources consumption, thereby lowering its GHG emissions and achieving new targets.

憑藉環境政策的有效實施，本集團成功實現二零二三／二零二四財年訂定的所有環境目標，當中減排成果顯著，遠超5%的減排目標。在廢氣和溫室氣體排放方面，廢氣排放強度平均下降46.21%，而溫室氣體總排放量強度下降31.43%。在無害廢棄物排放方面，無害固體廢棄物的排放強度下降100.00%，而無害廢水的排放強度下降14.55%。在能源消耗總量和耗水量方面，能源消耗總量強度下降38.09%，而用水強度下降14.55%。未來，本集團將致力於進一步減少排放量及資源消耗量，從而降低其溫室氣體排放量並實現新目標。

### A.4 Climate Change

Climate change has been intensifying and its impacts have expanded to various aspects. The following table outlines the potential risks and impacts of climate change to the Group's business operation.

### A.4 氣候變化

隨著氣候變化持續加劇，其影響已擴展至各個層面。下表概述了氣候變化對本集團業務營運的潛在風險及影響。

Risk	Potential impacts
風險	潛在影響
Physical risk	Increase in frequency and severity of extreme weather events, such as typhoons, rainstorms, floods and heatwaves
實體風險	颱風、暴雨、洪水和熱浪等極端天氣事件的頻率和嚴重程度增加
	<ul style="list-style-type: none"> <li>– Extreme weather events may destruct equipment and buildings, inducing extra costing for repair</li> <li>– Extreme weather events may interrupt the supply of electricity and water, leading to the suspension of the Group's business operation</li> <li>– Extreme weather events may disrupt the transportation services, causing unstable supply of materials and hence fluctuating price</li> <li>– 極端天氣事件可能會破壞設備和建築物，從而產生額外的維修費用</li> <li>– 極端天氣事件可能會中斷電力和水資源的供應，導致本集團的業務營運暫停</li> <li>– 極端天氣事件可能會干擾運輸服務，令材料供應不穩定，從而導致價格波動</li> </ul>

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Risk 風險	Potential impacts 潛在影響
<div> <div>Transition risk</div> <div>Tightening environmental rules and guidelines</div> </div> <div> <div>轉型風險</div> <div>收緊環境法規和標準</div> </div> <div> <div>Change in customer preference, with the trend of selecting green products and services</div> <div>客戶的喜好轉變，更傾向選擇綠色產品和服務</div> </div>	<ul style="list-style-type: none"> <li>- The current equipment upgrade for fulfilling the stricter requirements may require more investment</li> <li>- Failure of complying with the stricter requirements may subject to paying fines and hence incur extra cost</li> <li>- 為滿足更嚴格的要求，現有設備的升級可能需要更多投資</li> <li>- 沒法遵守更嚴格的要求可能會被罰款，從而產生額外費用</li> <li>- Loss of competitive advantage may lead to declining revenue</li> <li>- Uncertainty in market signals</li> <li>- 失去競爭優勢可能導致收入下降</li> <li>- 市場訊號存在不確定性</li> </ul>

Although the impacts of climate change do not immediately pose a significant threat to the Group's business, the Group foresees that the long-term risks associated with climate change may affect its operations. Therefore, the Group places a great emphasis on addressing climate change by carrying out an analysis and determining the potential risks and corresponding impacts to the Group. To better prepare for climate change and build higher resilience against climate change, the Group regularly learns about the latest climate-related information from online news, and has promoted "clean" innovation and minimised its carbon footprints through various resources conservation initiatives. In alignment with the global carbon net zero target, the Group has formulated a transparent and strategic climate approach and closely monitored of its progress. In the future, the Group will conduct preliminary climate-scenario analysis, aiming to specifically pinpoint physical and transition risk of climate change and adjust its strategies accordingly.

雖然氣候變化的影響並不會即時對本集團的業務構成重大威脅，但本集團預示到氣候變化相關的長期風險可能會影響其營運。因此，本集團十分重視應對氣候變化，致力分析和識別潛在風險及對集團的相應影響。為了更好地為氣候變化作好準備，並增強對氣候變化的抵禦能力，本集團定期從網上新聞中了解最新的氣候相關信息，並透過各種資源節約措施促進「潔淨」創新，減少碳足跡。為配合全球淨零碳目標，本集團已制定透明的戰略性氣候方針，並密切監察其進度。未來，本集團將進行初步的氣候情境分析，旨在準確指出氣候變化的實體風險及轉型風險，並相應地調整其策略。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### VI. SOCIAL SUSTAINABILITY

#### EMPLOYMENT AND LABOUR PRACTICES

##### B.1. Employment

The Group considers its employees as the greatest asset in driving the growth and development of the Group. Hence, the Group strives to provide an inclusive working environment to attract and retain talents. Over the years, the Group has maintained a respectful and diversified workplace that fully supports its employees' growth in their own specific career path.

In FY2023/2024, the Group had a total of 57 employees in Hong Kong and Malaysia. To uphold its commitment to offering an inclusive workplace, the Group strives to achieve a balanced gender distribution in the workforce, with 54.39% male and 45.61% female recorded. For detailed breakdown of the Group's employment data by gender and age group, please refer to Table S3 in the Appendix.

### VI. 社會可持續發展

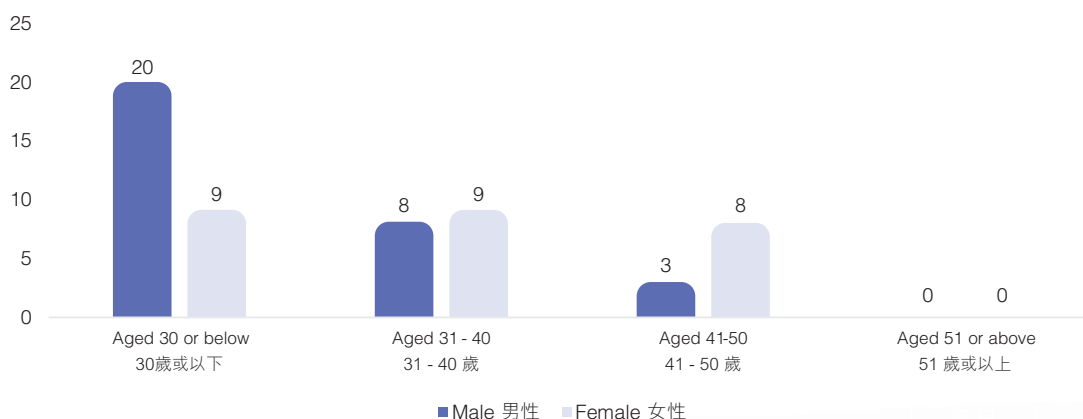
#### 僱用及勞工常規

##### B.1. 僱傭

本集團視員工為推動集團成長和發展的最大資產，因此努力提供包容的工作環境，以吸引和挽留人才。多年來，本集團一直保持尊重和多元化的工作場所，全力支持其員工在各自的職業道路上成長。

於二零二三／二零二四財年，本集團在香港及馬來西亞共有57名員工。為履行提供具包容性工作場所的承諾，本集團努力在工作團隊中實現平衡的性別分佈，當中錄得男性佔54.39%，女性佔45.61%。有關本集團按性別和年齡組別分類的僱傭數據細分詳情，請參閱附錄中的表S3。

**FY2022/2023 The Number of Employee by Gender and Age Group**  
二零二三／二零二四財年按性別和年齡段的員工人數



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### *Law and Compliance*

The Group has regularly reviewed and updated the employment policies based on the evolving social needs. Such ongoing process ensures the Group's relevant policies comply with the applicable laws, regulations and standards in Hong Kong and Malaysia, such as the instructions of SOCSO (PERKESO) and Employment Insurance System (EIS). In FY2023/2024, the Group adhered to the following employment-related laws and regulations:

- Employment Ordinance (Cap. 57 of the Laws of Hong Kong);
- Mandatory Provident Fund Schemes Ordinance (Cap. 485 of the Laws of Hong Kong);
- Disability Discrimination Ordinance (Cap. 487 of the Laws of Hong Kong);
- Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong);
- Employment Act 1955 (Malaysia);
- Employees Provident Fund Act 1991 (Malaysia);
- Employees Social Security Act 1969 (Malaysia); and
- Employment Insurance System Act 2017 (Malaysia).

### *Recruitment and promotion*

To standardise the Group's management system, a series of well-defined and specific policies and procedures have been developed and specified in the Employee Handbook. The Group understands that talents are essential for the Group to stand out from industry peers, thereby providing equitable and competitive remuneration and benefits, taking into account the applicants' educational backgrounds, personal attributes, job experiences and career aspirations to attract high-calibre candidates.

### *法律合規*

本集團已因應不斷變化的社會需求而定期檢討及更新其僱傭政策。此持續進行的過程確保本集團相關政策符合香港及馬來西亞適用的法律、規例和標準，包括社會保險組織和就業保險計劃的指引。於二零二三／二零二四財年，本集團遵守以下與僱傭相關的法律及規例：

- 《僱傭條例》(香港法例第57章)；
- 《強制性公積金計劃條例》(香港法例第485章)；
- 《殘疾歧視條例》(香港法例第487章)；
- 《性別歧視條例》(香港法例第480章)；
- 《僱傭法令1955》(馬來西亞)；
- 《僱員公積金法令1991》(馬來西亞)；
- 《僱員社會保險法令1969》(馬來西亞)；以及
- 《就業保險計劃法令2017》(馬來西亞)。

### *招聘和晉升*

為保持其管理體系的一致性，本集團已制定一系列明確且具體的政策和程序，並在「員工手冊」中明確列明。本集團明白人才是集團在同業中脫穎而出的關鍵，因此會考慮求職者的教育背景、個人特質、工作經驗及職業抱負，提供公平且具競爭力的薪酬和福利，以吸引高質素的應徵者。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

To recognise the efforts contributed by employees and further motivate employees for improvement, an employee performance appraisal is conducted twice a year. Promotions within the Group are subjected to market benchmarks and employees with outstanding performance are promoted based on the procedures and rules clearly stated in the Employee Handbook, ensuring a fair and transparent decision-making process.

### *Compensation and dismissal*

The Group has focused on talent retention for continuous long-term success, and hence it is dedicated to recognising the contribution of its employees, particularly those with excellent performance. The Group conducts probationary and regular evaluations at least twice a year, aiming to improve the compensation package and benefits according to the achievement and capability of the employees. In specific, various factors act as the criteria of the evaluation process, including the performance appraisal of employees against well-defined KPIs and the internal policies outlined in the Employee Handbook.

Employees who fail to meet the Group's standards are subject to disciplinary procedures before dismissal. The Group has formulated stringent policies to specify employee management's disciplinary practices and dismissal steps, ensuring fair and legal execution of dismissals. Specifically, a verbal warning will be given to employees who breach the Group's employment policies, followed by written warnings. In case of employees' failure in improving the mistakes, the Group has the right to terminate their employment contracts immediately based on the applicable laws and regulations in Hong Kong and Malaysia.

During the year under review, the Group's turnover rate was 12.28%. For details on the Group's turnover data classified by gender and age group, please refer to Table S4 in the Appendix.

為表揚員工所付出的努力，並進一步激勵員工精益求精，本集團每年進行兩次員工績效評核。本集團的內部晉升以市場為基準，並根據「員工手冊」中的程序和規定晉升表現突出的員工，確保公平和透明的決策過程。

### *薪酬和解僱*

本集團一直專注於留住人才以達至持續的長遠成功，因此本集團致力表彰員工的貢獻，尤其是表現出色的員工。本集團採用試用期並每年至少進行兩次定期評估，旨在根據員工的表現和能力改善薪酬待遇和福利。具體而言，各種因素都會作為評估過程的標準，包括根據「員工手冊」中明確定義的關鍵績效指標和內部政策對員工進行績效評估。

本集團在解僱未達到集團標準的員工前會先對其進行紀律處分。本集團已制定嚴格的政策，明確員工管理的紀律處分做法及解僱步驟，確保公平合法地進行解僱。具體而言，本集團將對違反集團僱傭政策的員工進行口頭警告，然後進行書面警告。倘若員工未能改進錯誤，本集團有權根據香港及馬來西亞適用的法律及規例立即終止其僱傭合約。

於回顧年度內，本集團的員工流失率為12.28%。有關本集團按性別和年齡組別分類的員工流失數據詳情，請參閱附錄中的表S4。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### *Working hours and rest periods*

The Group understands that the promotion of the work-life balance culture protects staff's mental well-being and helps stay focus, increasing their productivity during workhours. Therefore, the Group has formulated internal policies in alignment with the applicable local employment laws. The attendance monitoring system has been adopted to further ensure that working hours and rest periods of employees are within the appropriate timeframe. The Group also provides its employees with compensation when overtime work is deemed necessary. In addition to basic annual leave and statutory holidays, the Group provides additional leave, including medical, marriage, maternity, paternity, study/training leave and compassionate leave.

### *Equal opportunity, diversity and anti-discrimination*

Acknowledging a diversified workforce comprising individuals from different backgrounds and cultures facilitates innovative ideas and contributes to creativity, the Group makes all of its decisions regarding hiring, training, promotion opportunities, dismissal and retirement regardless of the applicants' or the employees' age, sex, marital status, pregnancy, family status, disability, race, colour, descent, national or ethnic origins, nationality, religion or any other non-job-related factors.

Meanwhile, the Group strives to eradicate any form of workplace discrimination, harassment, and vilification. Equal opportunity policies have been developed and implemented in accordance with applicable laws, and the Group's employees are encouraged to report any discrimination issues to the Human Resources Department, which takes full responsibilities for examining, addressing, documenting and taking necessary actions on substantiated cases.

### *工作時數和假期*

本集團明白促進工作與生活平衡的文化可以保障員工的心理健康，並有助保持專注力，從而提高員工在工作期間的生產力。因此，本集團已根據適用的當地僱傭法律制定內部政策，亦已採用考勤監控系統，以進一步確保員工的工作時數和休息時間在適當的時間範圍內。此外，若本集團認為有必要加班時，將向員工提供補償。除基本年假及法定假日外，本集團亦提供額外假期，包括病假、婚假、產假、侍產假、進修／訓練假及喪假等。

### *平等機會、多元化和反歧視*

本集團意識到由不同背景及文化組成的多元化工作團隊能促進創新理念及創造力。因此，本集團作出所有有關招聘、培訓、晉升機會、解僱及退休的決定均不論求職者或員工的年齡、性別、婚姻狀況、懷孕、家庭狀況、殘疾、種族、膚色、血統、民族或族裔、國籍、宗教或任何其他與工作無關的因素。

同時，本集團努力消除任何形式的職場歧視、騷擾和誹謗。本集團已根據適用的法律制定和執行平等機會政策，並鼓勵本集團員工向人力資源部報告任何歧視問題，而本集團人力資源部亦全權負責審查、處理、記錄及就經證實的案件採取必要行動。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### *Other benefits and welfare*

As the Group values the well-being of its employees, and it correlates employees' health to the business development, medical insurance and subsidies are provided to its employees following applicable laws and regulations. The insurance coverage also extends to the spouse and children of the employee. Furthermore, bonuses and gifts are offered to employees during national and local festivals, increasing the sense of belongings of its employees. In addition, the Long Service Award is prepared for the Group's loyal staff who have worked for over ten years to recognise and reward their determination and efforts. During the year under review, the Group arranged a variety of events to strengthen employee relationships and foster team spirit. In addition to notable festival celebrations such as the Christmas party and the New Year reunion dinner, annual dinner and lunch gatherings were also arranged to provide opportunities for colleagues to connect. In addition, the Group offered recreational activities including badmintons sessions, and company trips, aiming to facilitate interaction among employees and enhance camaraderie, promoting a positive workplace culture.

In FY2023/2024, the Group complied with relevant laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare that have a significant impact on the Group.

### *其他待遇和福利*

本集團重視員工的福祉，而員工的健康亦與集團的業務發展息息相關，因此，本集團按照適用的法律及規例為其員工提供醫療保險及補貼，而保險範圍亦擴展至涵蓋員工的配偶及子女。此外，本集團在國家和地方節日期間向員工發放獎金和贈送禮物，以提高員工的歸屬感。再者，本集團特設長期服務獎予在集團努力工作超過十年的忠誠員工，以表揚及獎勵他們的決心和努力。於回顧年度內，本集團舉辦了多項活動，以鞏固員工關係及培養團隊精神。除了聖誕派對和新年團圓飯等重要節日的慶祝活動外，我們亦安排了週年晚宴和午餐聚會，為同事們提供交流的機會。而且本集團還提供包括羽毛球課程和公司旅行在內的娛樂活動，旨在促進員工之間的互動和增進友誼，推廣正面的職場文化。

於二零二三／二零二四財年，本集團已遵守對其有重大影響、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相關法律及規例。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### B.2. Health and Safety

The Group aims to create a safe, clean and sustainable working environment for its employees, thereby implementing strict internal policies related to health and safety in alignment with relevant laws and regulations in Hong Kong and Malaysia, including but not limited to the following:

- Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong);
- Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong); and
- Occupational Safety and Health Act 1994 (OSHA) (Malaysia).

The Group has strictly adhered with the guidelines stated in the Quality Management Systems (ISO 9001:2015) and the Occupational Health and Safety Management Systems (ISO 45001: 2018) in its daily operations, ensuring workplace health and safety. Meanwhile, all first-aid boxes are well stocked, and all emergency exits are free from objects. The Group also offers relevant medical and employment injury insurances to its employees in alignment with the applicable law and regulation.

The Human Resources Department of the Group takes the responsibility for establishing, implementing and monitoring the internal health and safety policies. To minimise occupational hazards and risks, smoking and liquor drinking in the workplace are prohibited as stated in internal policies, while emergency management plans are developed with emergency response drills conducted regularly.

### B.2. 健康與安全

本集團旨在為員工創造一個安全、清潔和可持續的工作環境，從而根據香港及馬來西亞的相關法律及規例實施嚴格的健康與安全內部政策，包括但不限於：

- 《職業安全及健康條例》(香港法例第509章)；
- 《僱員補償條例》(香港法例第282章)；以及
- 《職業安全及衛生法令1994》(馬來西亞)。

本集團在其日常營運中嚴格遵守質量管理體系(ISO 9001:2015)和職業健康與安全管理體系(ISO45001:2018)內所規定的指引，以確保工作場所的健康與安全。同時，本集團所有急救箱均儲備充足，而且所有緊急出口均暢通無阻。本集團亦根據適用的法律及規例為員工提供相關的醫療及工傷保險。

本集團人力資源部負責制定、實施和監控內部健康與安全政策。為降低職業危害和風險，內部政策明確規定禁止在工作場所內吸煙及飲酒，同時集團亦已制定應急管理預案並定期進行應急演練。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

To safeguard the health and well-beings of its employees and the general public, the Group has placed a great emphasis on promoting the awareness of public health. Preventive measures against infectious disease outbreak have been implemented, allowing the Group to push its business growth and development forward under various conditions. Additionally, the Group pays attention to emerging infectious diseases and potential outbreak so as to get prepared and adopt corresponding preventive measures promptly. To further protect the Group's employees and be well-prepared for the future, the Group is committed to improving the hygiene of the working environment and developing emergency plans against incidents of disease outbreak.

Over the past three years, which includes the year under review, the Group has recorded zero work-related fatalities or injuries among employees, as well as zero lost days due to work injury during the year under review. In FY2023/2024, the Group complied with the relevant laws and regulations relating to providing a safe working environment and protecting employees from occupational hazards that have a significant impact on the Group.

### B.3. Development and Training

The Group values the professional skills and interpersonal development of its employees, thereby striving to offer training opportunities to its employees and motivating them to step out of their comfort zone to achieve with their maximum potential. To equip employees with sufficient skills in their own field, the Group organises job-related courses, including Transfer Pricing, for employees at all levels, ensuring employees can participate in training programmes on various topics to enhance their technical skills for corporate development. Meanwhile, the Group arranges an induction training package for all new hires, allowing them to have a better idea on the Group's culture, organisational structure and occupational health and safety highlights. In FY2023/2024, the Group held a total of 63.00 hours of training for 3 employees, with the average training time of each employee being 1.11 hours. For details on the breakdown of the training data, please refer to Table S5 and S6 in the Appendix.

為保障員工和公眾的健康與福祉，本集團十分重視提高公共衛生的意識。本集團已實施預防傳染病爆發的措施，以在不同情況下推動集團的業務發展及增長。此外，本集團時刻關注新出現的傳染病及潛在爆發，以便作好準備並及時採取相應的預防措施。為進一步保護本集團的員工且為未來作充分準備，本集團致力於改善工作環境的衛生狀況，並制定應對傳染病爆發的應急計劃。

在過去三年（包括回顧年度），本集團錄得零宗員工因工傷亡事故，以及零天工傷損失工作日數。於二零二三／二零二四財年，本集團已遵守對其有重大影響、有關提供安全工作環境及保障僱員避免職業性危害的相關法律及規例。

### B.3. 發展與培訓

本集團重視員工的專業技能及個人發展，因此努力為員工提供培訓機會，激勵他們踏出舒適圈，發揮最大潛能。為了讓員工在各自的專業領域均配備充足的技能，本集團為各級員工舉辦與工作相關的課程，包括「轉讓定價」，確保員工能夠參與各種主題的培訓計劃，以提高員工的技術技能，為企業發展作準備。同時，本集團為所有新員工安排入職培訓，讓他們對集團的文化、組織架構及職業健康與安全等重點有更深入的了解。於二零二三／二零二四財年，本集團為3名員工安排了共63.00小時的培訓，而每位員工的平均培訓時間為1.11小時。有關訓練數據細分的詳情，請參閱附錄中的表S5及S6。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Driving the personal growth of the Group's employees and its business development, employees are further encouraged to acquire professional qualifications and join external training to broaden their horizon. To practically support its employees, staff who successfully passed the professional qualification examinations and obtained relevant certificates are eligible to receive reimbursements from the Group.

### B.4. Labour Standards

In FY2023/2024, the Group strictly prohibited child or forced labour while abiding by the Employment Ordinance (Cap. 57 of the Laws of Hong Kong), the Employment Act 1955 (Malaysia) and other applicable labour laws and regulations in Hong Kong and Malaysia. The Group maintains resolute in its zero-tolerance stance on child labour, underage workers and forced labour. Therefore, the Group assigns the Human Resources Department to check the validity of job applicants' identity documents, ensuring legal employment before issuing employment confirmation to any candidates.

Moreover, the Human Resources Department takes the responsibility for monitoring and ensuring the compliance of the Group's internal policies and practices with relevant laws and regulations regarding the prevention of child labour and forced labour. Once any case violating labour standards is substantiated, corresponding employment contract will be terminated immediately, and the responsible personnel will be subject to disciplinary measures.

In FY2023/2024, the Group complied with relevant laws and regulations relating to preventing child and forced labour that have a significant impact on the Group.

為推動本集團員工的個人成長及集團的業務發展，本集團進一步鼓勵員工考取專業資格並參與外部訓練，以擴闊視野。為切實支持員工，成功通過專業資格考試並取得相關證書的員工將有資格獲得集團的費用報銷。

### B.4. 勞工準則

於二零二三／二零二四財年，本集團嚴格禁止童工或強迫勞工，同時遵守《僱傭條例》(香港法例第57章)、《1955年僱傭法令》(馬來西亞)和香港及馬來西亞其他適用的勞工法律法規。本集團對童工、未成年工和強迫勞工持零容忍態度，因此，本集團委派人力資源部在發出聘用確認書予求職者前檢查求職者的身份證明文件是否有效，以確保求職者合法受僱。

此外，人力資源部亦負責監督和確保集團的內部政策及實踐符合防止童工和強迫勞工方面的相關法律法規。一旦發現任何違反勞工準則的情況屬實，本集團將立即終止相應的勞動合同，並對責任人員進行紀律處分。

於二零二三／二零二四財年，本集團已遵守對本集團有重大影響、有關防止童工或強制勞工的相關法律及規例。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### OPERATING PRACTICES

#### B.5. Supply Chain Management

Recognising suppliers play a vital role in its business operations and success, the Group demonstrates its commitment to establishing and maintaining a close and trust-worthy relationship with its suppliers. Therefore, the Group designates the Procurement Department to actively engage and interact with its suppliers through various channels, including emails and online conferences, for gaining a clear understanding on their expectations and facilitating cooperation. The Group maintains communication throughout the process of developing supplier standards and specification, ensuring mutual understanding and compliance.

From the review of its supplier list, the Group categorised distributors of software and hardware as its major suppliers. In general, the Group purchases necessary software and hardware based on project requirements, and there is no stockpiling inventory. Regarding the system integration and development services providers, a list of reliable IT service firms is identified to be subcontractors of the Group.

As the ESG performance of suppliers are highly related to the sustainability goals of the Group, the ESG performance of suppliers have been received much emphasis. In particular, the Group selects suppliers with the provision of environment-friendly products and services in accordance with the well-established standardised guidelines. Meanwhile, the Group prioritises suppliers and business partners with vision that aligns with the Group's, which considers the improvement on environmental and social aspects as part of the business development and success.

### 營運慣例

#### B.5. 供應鏈管理

本集團了解到供應商在其業務營運及成功中扮演著重要角色，因此致力於承諾與其供應商建立和維繫密切且值得信賴的關係。為此，本集團委派採購部透過電子郵件和在線會議等各種渠道積極與供應商接觸和互動，以便清楚了解他們的期望並促進合作。本集團在制定供應商標準和規範的過程中與供應商保持溝通，確保相互理解和合規。

本集團透過審閱其供應商名單，將軟體及硬件分銷商歸類為其主要供應商。一般而言，本集團會根據項目需求採購必需的軟體和硬件，並不會囤積庫存。有關系統整合及開發服務的供應商，本集團已識別出可靠的資訊科技服務公司清單作為其承辦商。

由於供應商的ESG表現與集團的可持續發展目標有重大關聯，因此本集團十分重視其供應商的ESG表現。具體而言，本集團根據完善的標準化指引甄選提供環保產品及服務的供應商。同時，本集團優先考慮與集團願景保持一致的供應商及業務合作夥伴，共同將改善環境和社會事宜視為業務發展和成功的一部分。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

To have a better supplier management, the Group assigns the Procurement Department to conduct a background assessment for the potential suppliers, with the consideration of factors including reputation, credit rating, technical capacity, financial stability, economic disputes history with the Group and regulatory compliance, before the cooperation confirmation. In particular, the Group investigates on the regulatory performance of suppliers, ensuring supplier practices align with the Group's code of practices. In addition, the Group carries out procurement activities with a well-defined procedure established. When potential suppliers are identified, the Group asks for a quotation from them. Subsequently, the product quality, delivery terms and payment methods are agreed and confirmed before placing any purchase orders. To guarantee the quality and suitability of suppliers, it is necessary to receive suppliers' product or service samples for quality assessment.

With the presence of potential environmental and social risks along its supply chain, the Group is committed to identifying the risks and addressing them accordingly. Therefore, the Group conducts due diligence and routine cooperation surveys to identify and develop solutions against problems or dangers promptly. The Procurement Department is responsible for formulating and monitoring policies relating to the risks along its supply chain, with the adherence to the Quality Management System (ISO 9001:2015). Over the years, the Group has established a list of approved and qualified suppliers and sub-contractors, which have been consistently evaluated in terms of their qualifications and compliance, to further improve its supply chain management. The aforementioned internal practices apply to all the major suppliers and are subjected to the monitoring of the Procurement Department.

In FY2023/2024, the Group engaged with 10 product and service suppliers, and all of them are located in Malaysia. With no material delays, conflicts, and significant incidents with suppliers during the year under review, the Group maintained stable and secure relationships with its suppliers. The Group is dedicated to improving its supplier management to achieve a more robust value chain.

為加強供應商管理，本集團委派採購部在確認合作前對潛在供應商進行背景評估，當中考慮其聲譽、信用評級、技術能力、財務穩定性、與本集團有經濟糾紛的過往記錄以及監管合規性等因素。具體而言，本集團審查供應商的監管合規表現，以確保供應商的實踐符合本集團的行為準則。此外，本集團建立明確的程序進行採購活動。當識別潛在供應商後，本集團會向他們索取報價，隨後，在發出任何採購訂單前再商定並確認產品品質、交貨條款及付款方式。為保證供應商的品質及適合性，本集團必須接收供應商的產品或服務樣品進行品質評估。

鑑於供應鏈中存在潛在的環境及社會風險，本集團致力於識別並解決相應的風險。因此，本集團進行盡職調查和定期合作調查，以及時發現問題或危險並制定針對性的解決方案。採購部負責遵照質量管理體系（ISO 9001:2015）制定和監控有關供應鏈風險的政策。多年來，本集團已建立一份經審批的合格供應商及承辦商名單，而該等供應商和承辦商的資格和合規性一直受到評估，以進一步改善本集團的供應鏈管理。上述內部實踐適用於所有主要供應商，並受到採購部的監管。

於二零二三／二零二四財年，本集團與10家產品和服務供應商合作，而全部供應商均位於馬來西亞。本集團於回顧年度內與供應商之間並無發生任何重大延誤、衝突及重大事故，且與供應商保持穩定可靠的關係。本集團致力於改善其供應商管理，以達至更穩健的價值鏈。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### B.6. Product Responsibility

Aligning with the motto “Your One-Stop IT Solution,” the Group remains steadfast in its dedication to providing first-rate products and services to its clients. In FY2023/2024, the Group complied with relevant laws and regulations in Hong Kong and Malaysia relating to health and safety, advertising, labelling and privacy matters relating to its products and services provided and methods of redress that have a significant impact on the Group, including the following:

- Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong);
- Consumer Council Ordinance (Cap. 216 of the Laws of Hong Kong);
- Personal Data Protection Act 2010 (Malaysia);
- Consumer Protection Act 1999 (Malaysia);
- Intellectual Property Corporation of Malaysia Act 2002; and
- Copyright Act 1987 (Malaysia).

During its business operation, the Group follows the industry standards and the Quality Management System (ISO 9001:2015), ensuring reliable, secured and excellent IT-related services are delivered to its clients. For product quality assurance, a group-level strategic framework has been developed. In addition to overseeing the strategic framework, the Board also reviews the identification, evaluation and testing of the design and operating effectiveness of the products and services at least once a year. Typically, projects are initiated by the executive supervisors and project managers, while research and experimental results are assessed by the management so as to ensure the quality of products or services meets the client's contract requirements. Meanwhile, project managers are responsible for recording the results and protecting the data against unauthorised disclosure. Final report will then be delivered to clients with the testing results after the review and approval from executive supervisors.

### B.6. 產品責任

秉承「您的一站式資訊科技解決方案」的座右銘，本集團始終堅定不移地致力於為客戶提供一流產品及服務。於二零二三／二零二四財年，本集團遵守對其有重大影響、在香港及馬來西亞有關其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相關法律及規例，包括：

- 《個人資料(私隱)條例》(香港法例第486章)；
- 《消費者委員會條例》(香港法例第216章)；
- 《個人資料保護法令2010》(馬來西亞)；
- 《消費人保護法令1999》(馬來西亞)；
- 《馬來西亞知識產權機構法令2002》(馬來西亞)；以及
- 《版權法令1987》(馬來西亞)。

本集團在業務營運過程中遵照行業標準和質量管理體系(ISO 9001:2015)，確保為客戶提供可靠、安全和卓越的資訊科技相關服務。產品質量保證方面，本集團已制定集團層面的策略框架。除了監督策略框架外，董事會亦會每年至少檢查一次其產品及服務之設計和營運有效性的識別、評估和檢測。一般而言，項目由執行總監和項目經理啟動，而研究和實驗結果則由管理層進行評估，以確保產品或服務的質量滿足客戶的合約要求。同時，項目經理負責記錄結果並保護數據免遭未經授權的披露。最終報告經執行總監審核批准後，將連同測試結果一同交付予客戶。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

To promptly and effectively determine the potential risks throughout its business operations and minimise the risks along its value chain, the Group appointed the management to conduct annual risk assessments for gaining insights from its employees, customers and suppliers. Furthermore, the management considers a series of external factors, including economic conditions, market competition, industry development, regulatory and political environment, technology innovation, supply sources and customer demand, so as to guarantee that the quality products and services are supported by robust business operations based on a comprehensive analysis of internal and external risks and opportunities.

The Group is committed to taking its responsibility for providing clients with accurate service descriptions and information while sparing no efforts in avoiding any violation of advertising-related laws and regulations. The Group strictly prohibits the spread of misleading or exaggerating advice and offerings, and all sales and marketing materials are reviewed by a legal counsel before publication.

As the Group regards opinions from clients as valuable, all complaints received are handled seriously. The Group assigns the customer service department for reviewing and addressing customers' complaints by conducting comprehensive investigations. Once substantiated complaints are identified, relevant departments are required to follow up the issues for minimising the negative impacts on clients. During the year under review, the Group did not receive any substantial complaints from its customers and did not recall any products sold or shipped for safety and health reasons.

Besides, the Group understands its responsibility for observing and protecting intellectual property rights. Hence, only duly licensed software and IT products are purchased and utilised during its operations. To prevent potential infringement of intellectual property rights, the business practices of the Group are reviewed and monitored by the legal counsel team.

為及早且有效地識別本集團業務營運中的潛在風險，並將價值鏈中的風險降至最低，本集團委任管理層進行年度風險評估，從其員工、客戶及供應商獲取見解。此外，管理層會考慮一系列外部因素，包括經濟狀況、市場競爭、行業發展、監管和政治環境、技術創新、供應來源和客戶需求，以確保優質的產品和服務根據內部和外部風險及機遇的全面分析得到穩健的業務營運支持。

本集團致力負起為客戶提供準確服務描述和信息的責任，同時不遺餘力地避免任何違反廣告相關的法律法規。本集團嚴格禁止散播誤導或誇大的建議及產品，所有銷售和營銷材料在發佈前均經過法律顧問審查。

由於本集團十分重視客戶的意見，因此，所有收到的投訴均獲認真處理。本集團委派客戶服務部進行全面調查，以審核和處理客戶的投訴。一旦發現投訴屬實，相關部門必定跟進問題，以盡量降低對客戶的負面影響。於回顧年度內，本集團並無接獲客戶的任何重大投訴，亦無基於安全與健康理由而召回的任何已售或已運送產品。

此外，本集團明白其遵守和保障知識產權的責任，因此，本集團在營運過程中僅採購和使用獲得許可的軟體和資訊科技產品。為防止潛在的知識產權侵權行為，本集團的業務實踐由法律顧問團隊進行審查及監督。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

As part of the Group's risk management strategy, the Group emphasises data security and hence developed comprehensive internal regulations in accordance with applicable laws and regulations regarding customer privacy to monitor information security activities. In particular, the Group has established clear standards, processes and procedures for data management, as well as the Data Protection Notice illustrating all possible data processing purposes and disclosure requirements, to protect personal information and privacy of clients. Meanwhile, all gathered information is solely used for purposes stated before data collection.

Moreover, the Group designates IT and operating departments to monitor all of its data collection channels, including but not limited to websites, application forms, in-bound and outbound telephone calls, emails, attendance at events, and both internal and external access to customers' information. Meanwhile, the Group has implemented the most updated IT systems to secure all gathered data and enhanced the awareness of its employees on data security through relevant training. In FY2023/2024, the Group did not receive any substantiated complaints regarding the breach of customer privacy or the loss of customer's data.

Following the principle of Materiality, labelling-related and product recall-related measures and regulations are not disclosed in this ESG Report as they are not applicable to the Group's IT service provision business.

作為其風險管理策略之一，本集團重視數據安全，因此已根據有關客戶私隱的適用法律法規制定全面的內部規例，以監控信息安全活動。具體而言，本集團已制定明確的數據管理標準、流程及程序，以及在《數據保護通知》闡述所有具可能性的數據處理目的及披露要求，以保護客戶的個人資訊及私隱。同時，所有收集到的信息僅用於數據收集前所列出的目的。

此外，本集團委派資訊科技及營運部門監控集團所有數據收集渠道，包括但不限於網站、申請表、電話通話、電子郵件、活動參與及內部和外部對客戶信息的存取。同時，本集團已實行最新的資訊科技系統來保護所有收集到的數據，並透過相關培訓提高員工對數據安全的意識。於二零二三／二零二四財年，本集團並無接獲任何有關侵犯客戶私隱或遺失客戶數據的已證實投訴。

依照重要性原則，由於標籤和產品召回事宜並不適用於本集團的資訊科技服務提供業務，因此本報告並無披露與標籤和產品召回相關的措施及規例。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### B.7. Anti-corruption

Recognising fair competition is one of the crucial components for driving business success, the Group is dedicated to operating its business in an ethical manner. Hence, the Group strictly adheres to relevant laws and regulations for maintaining its highest business conduct. In FY2023/2024, the Group complied with relevant laws and regulations in both Hong Kong and Malaysia relating to anti-corruption, bribery, extortion, fraud and money laundering that have a significant impact on the Group, including but not limited to the following:

- Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615 of the Laws of Hong Kong);
- Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong); and
- Malaysian Anti-Corruption Commission Act 2009 (Malaysia).

With the Group's determination against corrupt practices and its effective anti-corruption preventive and whistle-blowing measures implemented by the Senior Management, no concluded legal case regarding corrupt practices was brought against the Group or its employees during the year under review.

To uphold its commitment to integrity, the Group has formulated stringent policies regarding trade and transaction in order to prevent any forms of illegal practices, such as corruption, extortion and money laundering. Additionally, the Group has implemented the codes of professional ethics so as to prohibit bribery and corrupt activities in the workplace. Understanding the importance of carrying out responsibilities with equity and professionalism, the Group strives to prevent any inappropriate behaviours which may threaten its interests.

### B.7. 反貪污

本集團了解到公平競爭是推動業務成功的關鍵因素之一，因此本集團致力於以合乎道德的方式經營其業務，並嚴格遵守相關法律法規，以保持最高商業行為操守。於二零二三／二零二四財年，本集團遵守對其有重大影響、在香港及馬來西亞有關反貪污、賄賂、勒索、欺詐及洗黑錢方面的相關適用法律及規例，包括：

- 《反洗錢及恐怖分子資金籌集條例》(香港法例第615章)；
- 防止賄賂條例(香港法例第201章)；以及
- 2009年馬來西亞反貪污委員會法(馬來西亞)。

憑藉本集團堅決打擊貪污行為的決心，加上本集團高級管理層實施有效的反貪污預防和舉報措施，本集團於回顧年度內並無任何對本集團或其員工提出並已審結的貪污訴訟案件。

為恪守對誠信的承諾，本集團已制定嚴格的貿易及交易政策，以防止任何形式的非法行為，包括貪污、勒索及洗黑錢。此外，本集團已實施職業道德準則，以禁止工作場所的賄賂及貪污活動。本集團明白以公平和專業精神履行職責的重要性，因此本集團努力防止任何可能危害其利益的不當行為。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

The Group aims to create a fair and just working environment for its employees, and it strongly encourages whistle-blowers to report any misconduct. In case of suspected cases, whistle-blowers can report to the audit committee of the Group verbally or in written form, with specification of the incidents and supporting evidence. When a case is reported, the audit committee will conduct a thorough investigation to reveal the truth and safeguard the interest of the Group. Meanwhile, an effective grievance mechanism has been set up, ensuring that whistle-blowers are free from inequitable treatment and disturbance. Once the criminal activity is substantiated, a report will be immediately submitted to relevant regulators or law enforcement authorities as deemed necessary by the management of the Group.

Recognising the increasing concern about fairness and honesty, the Group aspires to further enhance its ethical performance to maintain a positive brand image. In FY2023/2024, the Group did not arrange anti-corruption-related training for its employees, as it believes that the strict policies and the code of practices, as well as clear standards stated in the Employee Handbook are adequate for educating its employees on the aspect of integrity and ethical practices, including the "No Gift Policy" which clarifies the response of employees when they receive gifts. In the coming years, the Group strives to allocate more resources in this aspect to enhance the awareness of its employees on appropriate business conduct.

本集團旨在為其員工創造一個公平公正的工作環境，並極力鼓勵舉報人就任何不當行為進行舉報。倘若發現可疑案件，舉報人可以口頭或書面方式向本集團的審核委員會報告，並指明事件的細節及支持證據。當有舉報人呈報案件時，審核委員會將進行徹底調查，以揭露真相並保障本集團的利益。同時，本集團已建立有效的申訴機制，確保舉報人免受不公平的待遇及騷擾。一旦本集團發現任何犯罪活動屬實，在本集團管理層認為有必要時將立即向相關監管或執法機關提交報告。

本集團了解到人們對公平和誠實的關注日益增加，因此本集團期望進一步提高其道德表現，以維持正面的品牌形象。於二零二三／二零二四財年，本集團已落實嚴格的政策和行為準則，並在「員工手冊」中有明確的標準，包括「無禮物政策」中明確規定員工在收禮物時的行為反應，因此本集團相信其具備足夠的材料向員工宣傳誠信和道德實踐，故未有為員工安排反貪污方面的培訓。來年，本集團將竭力分配更多的資源於反貪污這方面，以提高員工對正確商業行為的意識。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### COMMUNITY

#### B.8. Community Investment

The Group places a great emphasis on fulfilling its corporate social responsibility, thereby striving to put considerable time, resources and efforts in contributing to the community. The Group is dedicated to addressing imminent social issues with its professionalism, driving sustainable development and social prosperity. By investing in societal well-being, the Group aims to maintain its positive reputation and strengthen its public confidence while serving maximal citizens.

The Group has been focusing on its business development while contributing to the community it operates in. During the year under review, the Group made a generous donation of RM15,000.00 to a non-profit organisation, OrphanCare Foundation, aiming to create a better world for more babies and children to grow in the care of a family. In the future, the Group will continue to demonstrate its commitment to serving the community and improving the citizens' living standard. Furthermore, the Group is prepared to search for various means to contribute to the community and create positive values to the community.

### 社區

#### B.8. 社區投資

本集團十分重視履行企業社會責任，因此竭力投放一定的時間、資源及努力回饋社會。本集團亦致力以其專業知識解決緊迫的社會問題，推進可持續發展和社會繁榮。透過投資於社會福祉，本集團旨在保持其良好聲譽並加強其公眾信心，同時為更多的市民服務。

本集團一直專注於業務發展，同時為其營運所在的社區作出貢獻。於回顧年度內，本集團慷慨捐贈馬幣15,000.00元予非牟利機構 OrphanCare Foundation，旨在為更多嬰幼兒和兒童創造一個更美好的世界，讓他們在家庭的照顧下成長。未來，本集團將繼續體現對服務社區和提高市民生活水平的承諾。此外，本集團正準備探索各種方法為社區作出貢獻，並為社區創造正面的價值。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### VII. APPENDIX

**Table E1. Total Emissions of the Group by Category in FY2023/2024 and FY2022/2023<sup>8</sup>**

Emission Category	Key Performance Indicator (KPI)	Unit	Intensity <sup>1</sup>		Intensity <sup>2</sup>	
			Amount in FY2023/2024	(Unit/RM'000) in FY2023/2024	Amount in FY2022/2023 <sup>2</sup>	(Unit/RM'000) in FY2022/2023
				二零二三／二零二四		二零二二／二零二三
				二零二四		二零二三
				強度(單位／馬幣千元) <sup>1</sup>		強度(單位／馬幣千元) <sup>2</sup>
排放物類型	關鍵績效指標	單位	財政年度排放量	馬幣千元) <sup>1</sup>	財政年度排放量 <sup>2</sup>	馬幣千元) <sup>2</sup>
Air Emissions 廢氣排放	SO <sub>x</sub> 硫氧化物	Kg 公斤	0.11	8.04 x 10 <sup>-6</sup>	0.18	1.46 x 10 <sup>-5</sup>
	NO <sub>x</sub> 氮氧化物	Kg 公斤	4.75	3.33 x 10 <sup>-4</sup>	7.64	6.28 x 10 <sup>-4</sup>
	PM 顆粒物	Kg 公斤	0.35	2.45 x 10 <sup>-5</sup>	0.56	4.63 x 10 <sup>-5</sup>
GHG Emissions 溫室氣體排放	Scope 1 (Direct Emissions) <sup>3</sup> 範圍一(直接排放) <sup>3</sup>	Tonnes of CO <sub>2</sub> e 噸二氧化碳當量	18.41	1.29 x 10 <sup>-3</sup>	28.49	2.34 x 10 <sup>-3</sup>
	Scope 2 (Energy Indirect Emissions) <sup>4</sup> 範圍二(能源間接排放) <sup>4</sup>	Tonnes of CO <sub>2</sub> e 噸二氧化碳當量	26.79	1.88 x 10 <sup>-3</sup>	28.49	2.34 x 10 <sup>-3</sup>
	Scope 3 (Other Indirect Emissions) <sup>5</sup> 範圍三(其他間接排放) <sup>5</sup>	Tonnes of CO <sub>2</sub> e 噸二氧化碳當量	6.29	4.42 x 10 <sup>-4</sup>	7.17	5.90 x 10 <sup>-4</sup>
	Total (Scope 1, 2 & 3) 總排放(範圍一、二及三)	Tonnes of CO <sub>2</sub> e 噸二氧化碳當量	51.48	3.62 x 10 <sup>-3</sup>	64.16	5.27 x 10 <sup>-3</sup>
Non-hazardous Waste 無害廢棄物	Solid Wastes <sup>6</sup> 固體廢棄物 <sup>6</sup>	Tonnes 噸	0.00	0.00	0.21	1.73 x 10 <sup>-5</sup>
	Wastewater <sup>7</sup> 廢水 <sup>7</sup>	m <sup>3</sup> 立方米	6,000.00	0.42	6,000.00	4.93 x 10 <sup>-1</sup>

### VII. 附錄

**表E1.二零二三／二零二四財年和二零二二／二零二三財年本集團的總排放量<sup>8</sup>**

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

- 1 Intensity for FY2023/2024 was calculated by dividing the amount of air, GHG and other emissions respectively by the Group's revenue of approximately RM14,239,734 in FY2023/2024;
  - 2 The amount and intensity in FY2022/2023 were extracted from the data in the ESG report set out in the Company's ESG report for FY2022/2023;
  - 3 The Group's Scope 1 (Direct Emissions) included only the emissions arose from the consumption of gasoline in motor vehicles;
  - 4 The Group's Scope 2 (Energy Indirect Emissions) included only the emissions arose from the electricity consumption;
  - 5 The Group's Scope 3 (Other Indirect Emissions) included only the emissions arose from the paper waste disposed at landfills, electricity used for processing fresh water and sewage by government departments and business air travels;
  - 6 The solid wastes included domestic and commercial wastes;
  - 7 The total amount of wastewater generated by the Group was primarily based on the direct measurement together with appropriate estimations assuming 100% of the fresh water consumed by the Group will enter the sewage system in areas where an accurate recording of the amount of wastewater was hard to obtain; and
  - 8 The methodology adopted for reporting on GHG emissions set out above was based on "How to Prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, The GHG Protocol Corporate Accounting and Reporting Standard and the 2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines for National Greenhouse Gas Inventories.
- 1 二零二三／二零二四財年的強度通過將廢氣、溫室氣體和其他排放量分別除以本集團在二零二三／二零二四財年的收入約馬幣14,239,734元得出；
  - 2 二零二二／二零二三財年的數值和強度採用本集團二零二二／二零二三財年ESG報告中的數據；
  - 3 本集團的範圍一（直接排放）僅包括用於運輸車輛的汽油燃料消耗；
  - 4 本集團的範圍二（能源間接排放）僅包括電力消耗所產生的排放；
  - 5 本集團的範圍三（其他間接排放）僅包括於堆填區處置之廢紙、政府部門使用電力處理食水及廢水，以及商務飛機差旅所引致的溫室氣體排放；
  - 6 固體廢棄物包括生活和商業廢棄物；
  - 7 本集團產生的廢水總量主要基於直接測量以及對難以準確記錄廢水量的區域進行假設消耗的淡水將全部進入污水系統的合理估算；以及
  - 8 上述溫室氣體排放報告採用的方法基於由聯交所發行的《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》、溫室氣體核算體系企業核算與報告標準以及2006年政府間氣候變化專門委員會國家溫室氣體清單指南。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

**Table E2. Total Resource Consumption of the Group in FY2023/2024 and FY2022/2023**

**表E2.二零二三／二零二四財年和二零二二／二零二三財年本集團的資源使用總量**

Use of Resources	Key Performance Indicator (KPI)	Unit	Amount in FY2023/2024	Intensity <sup>1</sup>	Amount in FY2022/2023 <sup>2</sup>	Intensity <sup>2</sup>
				(Unit/RM'000) in FY2023/2024		(Unit/RM'000) in FY2022/2023
				二零二三／二零二四 財政年度強度 (單位／馬幣千元) <sup>1</sup>		二零二二／二零二三 財政年度強度 (單位／馬幣千元) <sup>2</sup>
資源使用	關鍵績效指標	單位	財政年度總量	(單位／馬幣千元) <sup>1</sup>	財政年度總量 <sup>2</sup>	(單位／馬幣千元) <sup>2</sup>
Energy 能源	Electricity	kWh'000	39.96	2.81 x 10 <sup>-3</sup>	42.50	3.49 x 10 <sup>-3</sup>
	電力	千個千瓦時				
	Gasoline	L	7,783.96	0.55	12,047.96	9.90 x 10 <sup>-1</sup>
	汽油	升				
	Total Energy Consumed after Energy Conversion <sup>3</sup>	kWh'000	115.40	8.10 x 10 <sup>-3</sup>	159.26	1.31 x 10 <sup>-2</sup>
	能量轉換後的總能量消耗 <sup>3</sup>	千個千瓦時				
Water 水	Water	m <sup>3</sup>	6,000.00	0.42	6,000.00	4.93 x 10 <sup>-1</sup>
	水	立方米				
Paper 紙張	Paper used	Kg	1.81	1.27 x 10 <sup>-4</sup>	62.60	5.14 x 10 <sup>-3</sup>
	紙張	公斤				
	Paper recycled	Kg	0.70	4.92 x 10 <sup>-5</sup>	2.60	2.14 x 10 <sup>-4</sup>
	回收紙張	公斤				

1 Intensity for FY2023/2024 was calculated by dividing the amount of resources the Group has consumed in FY2023/2024 by the Group's revenue of approximately RM14,239,734 for FY2023/2024;

2 The amount and intensity in FY2022/2023 were extracted from the data in the ESG report set out in the Company's ESG report for FY2022/2023; and

3 The energy conversion of resources consumed was based on the energy coefficient set out in "How to Prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange".

1 二零二三／二零二四財年的強度是按本集團於二零二三／二零二四財年所消耗的資源量除以本集團二零二三／二零二四財年的收入約馬幣14,239,734元所得；

2 二零二二／二零二三財年的總量和強度採用本集團二零二二／二零二三財年ESG報告中的數據；以及

3 所耗能源的轉換是根據聯交所發佈的《如何編製環境、社會及管治報告—附錄二：環境關鍵績效指標匯報指引》所載的能源系數計算得出。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

**Table S3. Number of Employees by Age Group, Gender, Employment Type, Position Level, Geographical Locations of The Group in FY2023/2024<sup>1</sup>**

**表S3.二零二三／二零二四財政年度按年齡組別、性別、僱傭類型、職位和地理位置劃分的員工人數<sup>1</sup>**

Unit: Number of employees 單位：員工人數		Age group 年齡組			
Gender 性別	Aged 30 or below 30歲或以下	Aged between 31 and 40 31至40歲	Aged between 41 and 50 41至50歲	Aged 51 or above 51歲或以上	Total 總數
Male 男性	20	8	3	0	31
Female 女性	9	9	8	0	26
Total 總數	29	17	11	0	57

Position Level 職位			
General staff 一般員工	Middle-level managers 中級管理層	Senior management and directors 高級管理層及董事	Total 總數
30	20	7	57

Geographical location 地理位置	
Locations 地點	Number of employees 員工人數
Malaysia 馬來西亞	57
Hong Kong 香港	0
Total: 總數：	27

<sup>1</sup> The employment data in headcount was obtained from the Group's Human Resources Department based on the employment contracts entered into between the Group and its employees. The above data covered 57 employees, who are all full-time employees, engaged in a direct employment relationship with the Group according to relevant local laws and workers whose work and/or workplace was controlled by the Group. The methodology adopted for reporting on employment data set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

<sup>1</sup> 職工數據是根據本集團與其僱員之間訂立的僱傭合同，從本集團的人力資源部獲得。此數據涵蓋根據當地有關法律與本集團有直接僱傭關係的僱員以及其工作和／或工作場所受本集團控制的57名員工，均為全職員工。上述報告職工數據所採用的方法乃基於聯交所發佈的《如何準備環境、社會及管治報告－附錄三：社會關鍵績效指標匯報指引》。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

**Table S4. Employee Turnover Rate by Age Group, Gender and Geographical Locations in FY2023/2024<sup>1</sup>**

**表S4 二零二三／二零二四財政年度按年齡組別、性別和地理位置劃分的員工流失率<sup>1</sup>**

Unit: Number of employees 單位：員工人數		Age group 年齡組			
Gender 性別	Aged 30 or below 30歲或以下	Aged between 31 and 40 31至40歲	Aged between 41 and 50 41至50歲	Aged 51 or above <sup>2</sup> 51歲或以上 <sup>2</sup>	Total 總數
Male 男性	5	1	0	0	6
Employee turnover rate 員工流失率	25.00%	12.50%	0.00%	N/A	19.35%
Female 女性	0	0	1	0	1
Employee turnover rate 員工流失率	0.00%	0.00%	12.50%	N/A	3.85%
Total 總數	5	1	1	0	7
Total employee turnover rate 總員工流失率	17.24%	5.88%	9.09%	N/A	12.28%

Geographical locations 地理位置		
Locations 地點	Employee turnover 員工離職人數	Employee turnover rate 員工流失率
Malaysia 馬來西亞	7	12.28%

- The turnover data in headcount was obtained from the Group's Human Resources Department based on the employment contracts entered into between the Group and its employees. Turnover rate was calculated by dividing the number of employees who left in FY2023/2024 by the total number of employees in FY2023/2024. The methodology adopted for reporting on turnover data set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange; and
- Since there was no male nor female employee aged 51 or above at the end of the year under review, the employee turnover rate for this category cannot be determined.

- 員工流失數據是根據本集團與其僱員之間訂立的僱傭合同，從本集團的人力資源部獲得。流失比率是通過二零二三／二零二四財年內員工離職數除以二零二三／二零二四財年的員工總數計算得出。上述報告員工流失數據所採用的方法乃基於聯交所發佈的《如何準備環境、社會及管治報告—附錄三：社會關鍵績效指標匯報指引》；以及
- 由於在報告年末並沒有51歲或以上的男性或女性員工，因此員工流失率不適用於該類別。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

**Table S5. Number and Percentage of Employees Trained in the Group by Gender and Position Level in FY2023/2024<sup>1</sup>**

Total number of employees	57
員工總數	
Total number of employees trained	3
受訓員工總數	
Percentage of employees trained	5.26%
受訓員工百分比	

**表S5.二零二三／二零二四財政年度本集團按性別和職位劃分接受培訓的人數及比例<sup>1</sup>**

Gender	Position Level			Total
	General staff	Middle-level managers	Senior management	
			and directors	
			高級管理層及董事	
性別	一般員工	中級管理層		總數
Male	0	0	1	1
男				
Percentage of employees trained	0.00%	0.00%	33.33%	33.33%
培訓員工比例				
Female	1	1	0	2
女				
Percentage of employees trained	33.33%	33.33%	0.00%	66.67%
培訓員工比例				
Total	1	1	1	
總數				
Percentage of employees trained	33.33%	33.33%	33.33%	
培訓員工比例				

1 The training information was obtained from the Group's Human Resources Department. Training refers to the vocational training that the Group's employees attended in FY2023/2024. The methodology adopted for reporting on the number and percentage of employees trained set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

1 培訓數據從本集團的人力資源部獲得。培訓是指本集團員工在二零二三／二零二四財年參加的職業培訓。上述報告員工受訓人數和百分比數據所採用的方法乃基於聯交所發佈的《如何準備環境、社會及管治報告－附錄三：社會關鍵績效指標匯報指引》。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

**Table S6. Training Hours Received by the Employees of the Group by Gender and Position Level in FY2023/2024<sup>1</sup>**

**Unit: Training Hours**

單位：培訓時數

**表S6.二零二三／二零二四財政年度本集團按性別和職位劃分的受訓時數<sup>1</sup>**

**Position Level**

職位

Gender	General staff	Middle-level managers	Senior management and directors	Total
			高級管理層 董事	
性別	一般員工	中級管理層	董事	總數
Male	0	0	16	16
男				
Average training hours	0.00	0.00	4.00	0.52
平均培訓時數				
Female	35	12	0	47
女				
Average training hours	3.89	0.86	0.00	1.81
平均培訓時數				
Total	35	12	16	63
總數				
Average training hours	1.17	0.60	2.29	1.11
平均培訓時數				

1 The training information was obtained from the Group's Human Resources Department. The methodology adopted for reporting training hours set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

1 培訓數據從本集團的人力資源部獲得。上述報告員工受訓時數所採用的方法乃基於聯交所發佈的《如何準備環境、社會及管治報告—附錄三：社會關鍵績效指標匯報指引》。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### VIII. REPORT DISCLOSURE INDEX

### VIII. 報告披露索引

Aspects 層面	ESG Indicators ESG指標	Description 描述	Page 頁碼
<b>A. Environmental</b>			
<b>A. 環境</b>			
A1: Emissions A1: 排放物	General Disclosure 一般披露	<p>Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.</p> <p>Note: Air emissions include NO<sub>x</sub>, SO<sub>x</sub>, and other pollutants regulated under national laws and regulations.</p> <p>Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride.</p> <p>Hazardous wastes are those defined by national regulations</p> <p>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：</p> <p>(a) 政策；及</p> <p>(b) 遵守對發行人有重大影響的相關法律及規例的資料。</p> <p>註：廢氣排放包括氮氧化物、硫氧化物及其他受國家法律及規例規管的污染物。</p> <p>溫室氣體包括二氧化碳、甲烷、氧化亞氮、氫氟化合物、全氟化碳及六氟化硫。</p> <p>有害廢棄物指國家規例所界定者。</p>	20
	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。	49
	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)。	49
	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)。	21

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Aspects 層面	ESG Indicators ESG指標	Description 描述	Page 頁碼
<b>A. Environmental (continued)</b>			
<b>A. 環境 (續)</b>			
	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)。	49
	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。	22, 30
	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。	23, 30
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. Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc. 有效使用資源(包括能源、水及其他原材料)的政策。 註：資源可用於生產、儲存、運輸、樓宇、電子設備等。	24
	KPI A2.1 關鍵績效指標A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	51
	KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度(如以每產量單位、每項設施計算)。	51
	KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	24, 30
	KPI A2.4 關鍵績效指標A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	26



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Aspects 層面	ESG Indicators ESG指標	Description 描述	Page 頁碼
<b>A. Environmental</b> <i>(continued)</i>			
<b>A. 環境 (續)</b>			
	KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位估量。	23
A3: The Environment and Natural Resources	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。	28
A3: 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。	28
A4: Climate Change	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。	31
A4: 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。	31

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Aspects 層面	ESG Indicators ESG指標	Description 描述	Page 頁碼
<b>B. Social</b>			
<b>B. 社會</b>			
<b>Employment and Labour Practices</b>			
<b>僱傭及勞工常規</b>			
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：	33
	KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type (for example, full or parttime), 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。	52
	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。	53

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Aspects 層面	ESG Indicators ESG指標	Description 描述	Page 頁碼
<b>B. Social</b> <i>(continued)</i>			
<b>B. 社會</b> <i>(續)</i>			
<b>Employment and Labour Practices</b> <i>(continued)</i>			
<b>僱傭及勞工常規</b> <i>(續)</i>			
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。	38
	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。	39
	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。	39
	KPI B2.3 關鍵績效指標B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	39

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Aspects 層面	ESG Indicators ESG指標	Description 描述	Page 頁碼
<b>B. Social (continued)</b>			
<b>B. 社會(續)</b>			
<b>Employment and Labour Practices (continued)</b>			
<b>僱傭及勞工常規(續)</b>			
B3: Development and Training B3: 發展及培訓	General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. Note: Training refers to vocational training. It may include internal and external courses paid by the employer 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。 註：培訓指職業培訓，可包括由僱主付費的內外部課程。	39
	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。	54
	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。	55
B4: Labour Standards B4: 勞工準則	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的：	40
	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。	40
	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。	40

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Aspects 層面	ESG Indicators ESG指標	Description 描述	Page 頁碼
<b>B. Social (continued)</b>			
<b>B. 社會 (續)</b>			
<b>Operating Practices</b>			
<b>營運慣例</b>			
B5: Supply Chain Management	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。	41
B5: 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。	42
	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, and 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。	41
	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。	42
	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。	41



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Aspects 層面	ESG Indicators ESG指標	Description 描述	Page 頁碼
<b>B. Social (continued)</b>			
<b>B. 社會(續)</b>			
<b>Operating Practices(continued)</b>			
<b>營運慣例(續)</b>			
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。	43
	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。	45
	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。	44
	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。	44
	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。	45
	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。	45

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Aspects 層面	ESG Indicators ESG指標	Description 描述	Page 頁碼
<b>B. Social (continued)</b>			
<b>B. 社會 (續)</b>			
<b>Operating Practices (continued)</b>			
<b>營運慣例 (續)</b>			
B7: Anti-corruption B7: 反貪污	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。	46
	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。	46
	KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistle-blowing procedures, and 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。	46
	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。	47
<b>Community</b>			
<b>社區</b>			
B8: Community Investment B8: 社區投資	General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	48
	KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	48
	KPI B8.2 關鍵績效指標B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源(如金錢或時間)。	48

**MINDTELL TECHNOLOGY LIMITED**