



中國信息科技發展有限公司

CHINA INFORMATION TECHNOLOGY DEVELOPMENT LIMITED

(Incorporated in the Cayman Islands with limited liability)

(Stock Code : 8178)



2024

Environmental, Social and
Governance Report

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1. Introduction

This is the Environmental, Social and Governance Report (this “**Report**”) of China Information Technology Development Limited for the year ended 31 December 2024 (the “**Year**”), compiled in accordance with the Environmental, Social and Governance Reporting Guide published by The Stock Exchange of Hong Kong Limited (“**SEHK**”). This Report aims to disclose relevant environmental, social and governance (“**ESG**”) information, including information on the policies and compliance with relevant laws and regulations that have a significant impact on the group, as well as environmental and social key performance indicators (“**KPIs**”), to the stakeholders of the headquarter of China Information Technology Development Limited and its subsidiaries.

Reporting Specification

To improve readability, the headquarter of China Information Technology Development Limited will be referred to as “**the Company**” or “**CITD**”, Macro Systems Limited will be referred to as “**Macro Systems**”, DataCube Research Centre Limited will be referred to as “**DataCube**”, Popsible Limited will be referred to as “**Popsible**” and the headquarter of China Information Technology Development Limited and its subsidiaries will be collectively referred to as “**the Group**”.

Reporting Standard

This Report is prepared:

- in accordance with Appendix C2, Environmental, Social and Governance Reporting Guide of the Rules Governing the Listing of Securities on the GEM of SEHK (“**the GEM Listing Rules**”); and
- with reference to the Global Reporting Initiative Standards published by the Global Reporting Initiative.

Reporting Boundary

The scope of this Report includes:

- the operation in Hong Kong of the headquarter of CITD incorporated in the Cayman Islands with limited liability;
- the operation in Hong Kong by Macro Systems which is incorporated in Hong Kong with limited liability (a major subsidiary of the Company);

- the operation in Hong Kong by DataCube which is incorporated in Hong Kong with limited liability (a major subsidiary of the Company); and
- the operation in Hong Kong by Popsible which is incorporated in Hong Kong with Limited liability (a subsidiary of the Company). Popsible was acquired by the Group during the Year and has been included in the reporting boundary accordingly.

Reporting Principles

The ESG Report adheres to the ESG reporting principles set out in the reporting guide, including materiality, quantitative, balance and consistency. Details are illustrated as follows:

- **Materiality**

The content of the ESG Report is determined through stakeholder engagement and materiality assessment processes, which include identifying ESG-related issues, collecting and reviewing the management and stakeholders' opinions, assessing the relevance of the issues and preparing and validating the information reported. The ESG Report covers the key issues concerned by different stakeholders.

- **Quantitative**

Quantitative environmental and social KPIs are disclosed in the ESG Report so that stakeholders are able to have a comprehensive understanding of the Group's ESG performance. Information on the standards, methodologies, references and sources of key emission and conversion factors used on these KPIs are stated wherever appropriate.

- **Balance**

The Group is committed to presenting an unbiased picture of our ESG performance. This report discloses both our achievements and challenges, avoiding selective reporting that might inappropriately influence stakeholders' decisions. We provide a fair and comprehensive view of our sustainability journey, including areas of success and those requiring improvement.

- **Consistency**

In order to enhance and maintain comparability of ESG performances between years, the Group has strived to adopt consistent reporting and calculation methodologies as far as reasonably practicable. Any changes in methodologies and specific standards have been presented and explained in detail in corresponding sections. The Group will continue to adopt consistent methodologies as far as reasonably practicable in the future, in case of any changes that could affect a meaningful comparison of the KPIs between years.

Reporting Period

The reporting period of this Report is from 1 January 2024 to 31 December 2024, which is the same as the reporting period of the Company's annual report.

Reporting Cycle

This Report is to be published annually.

Access to the Report

The English and Chinese versions of this Report can be browsed or downloaded from:

- **the Company's official website**
<http://www.citd.com.hk>
- **HKEXnews website by Hong Kong Exchanges and Clearing Limited**
<http://www.hkexnews.hk>

Contact Us

If you have any opinions regarding this Report, please contact our ESG reporting team via email.

Email address: info@citd.com.hk

2. Preface

This is the ESG Report of the Group for the year-ended 31 December 2024, prepared in accordance with the GEM Listing Rules. The Group continuously monitors stakeholder expectations regarding sustainable development and ESG disclosure. Our stakeholders—including government, stock exchange, investors, suppliers, customers, employees and other social groups—seek comprehensive understanding of our ESG policies and non-financial risks. As a responsible corporation, we remain committed to upholding the highest environmental and social standards to ensure sustainable business development.

The Group recognizes that sound ESG governance is fundamental to long-term enterprise development. The Board of Directors (the “**Board**”) maintains its primary leadership role and management responsibilities in ESG matters, including: overseeing the Group’s assessment of environmental and social impacts; understanding potential ESG-related business risks; aligning with investor expectations and regulatory requirements; enhancing materiality assessment and reporting processes to ensure consistent policy implementation; and fostering a top-down approach that integrates ESG considerations into business decision-making.

For this Report’s preparation, the Group has established a dedicated reporting team comprising director, company secretary, management and external consultant, with regular updates to the Board on reporting progress. The team’s key responsibilities include: formulating the Group’s ESG strategy and report; identifying and assessing ESG-related risks to ensure effective risk management and internal control systems; reviewing and reporting to the Board on the Group’s ESG framework, standards, priorities and objectives; monitoring and evaluating ESG performance; and advising the Board on public reporting matters. Department heads oversee their respective ESG risks and objectives, reporting regularly to the ESG team and Board on progress and challenges.

The Group is committed to sustainable operations while balancing the interests of different stakeholders. This Report includes procedures and matrix diagram for materiality assessment. We have strengthened quantitative reporting by providing explanations for KPI calculation bases. Various environmental and social KPIs have been measured and reported through an ongoing, consistent process that enables meaningful comparative analysis in subsequent reports.

In preparing this Report, the Group has reviewed existing policies and deepened its understanding of ESG reporting value. Through measurement, management and adaptation, we aim to drive improvement and innovation while minimizing non-financial risks. The Group recognizes that building a better future requires collective participation and has encouraged employees, customers, suppliers and other stakeholders to engage in environmental and social activities benefiting the broader community.

The Board is pleased to present the 2024 ESG Report for the period from 1 January 2024 to 31 December 2024, outlining the Group's policies and performance in four areas: environmental, employment and labour practices, operating practices and community investment.

3. Communication with Stakeholder & Materiality Assessment

Communications is an important aspect of our daily operations. Stakeholder engagement and communications are crucial in understanding the expectations and priorities of our stakeholders. The Group values the opinion of our stakeholders and has thus set up and maintained various communication channels for different stakeholder groups. Comments and suggestions are welcomed as they represent an opportunity to improve the Group and its services.

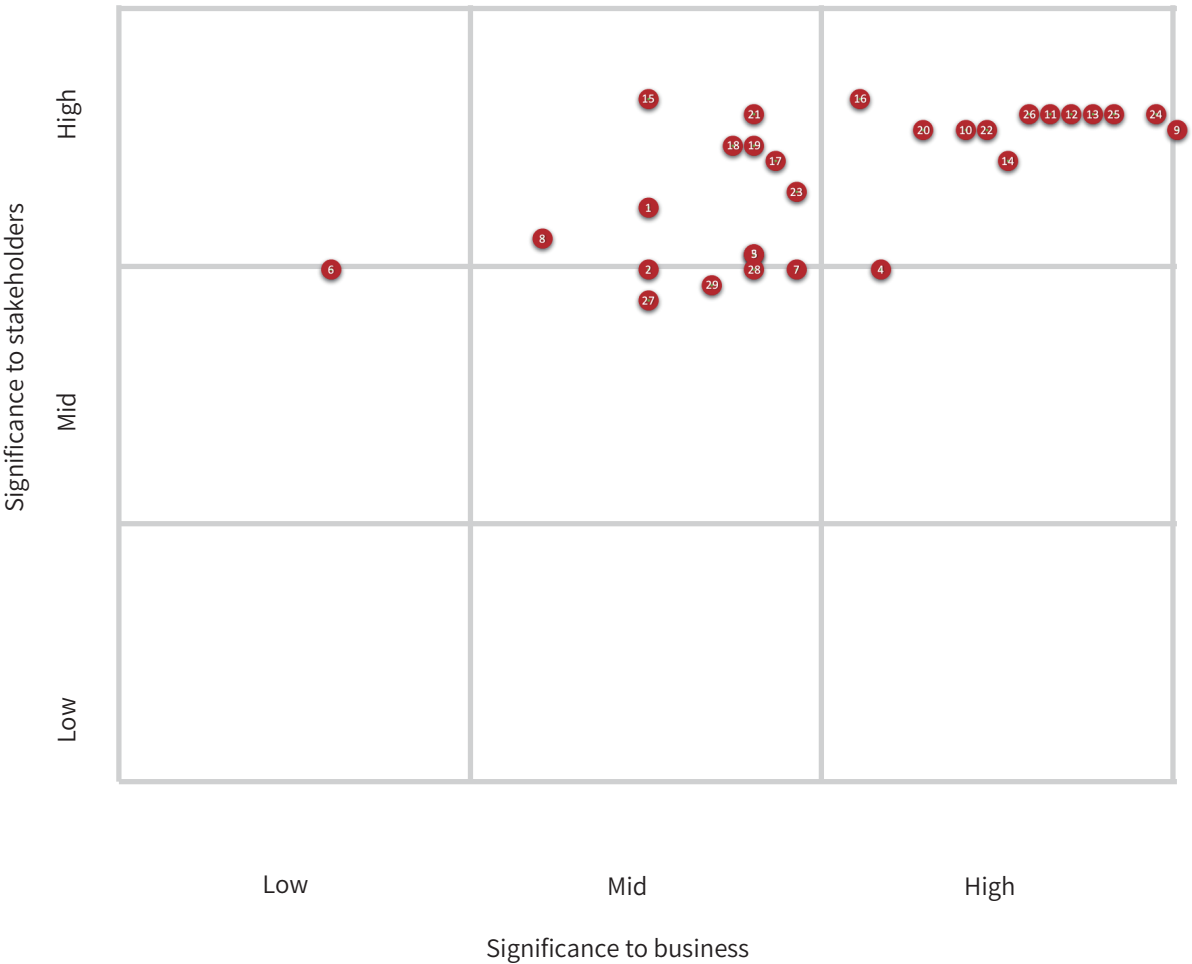
Stakeholder	Key Communication Channels
Shareholders	<ul style="list-style-type: none">• Announcements and circulars• Quarterly, interim and annual reports• Shareholders' meetings• Company website
Customers	<ul style="list-style-type: none">• Customer hotline• Regular debriefing sessions with frontline staff to collect customer feedback
Employees	<ul style="list-style-type: none">• Correspondences, suggestion box• Annual performance appraisal
Suppliers and subcontractors	<ul style="list-style-type: none">• Business correspondences• Procurement contracts and letters of undertaking• Performance appraisals
Government and regulatory authorities	<ul style="list-style-type: none">• Compliance inspections• Due submissions• Conferences and seminars
Community and public	<ul style="list-style-type: none">• Press releases and news

Apart from regular communication channels, the Group has also conducted an environmental, social and governance survey to collect opinions from employees, management and external stakeholders, enabling the Group to better assess the materiality of various environmental, social and governance aspects.

The implementation of materiality assessment has been divided into three main phases:

- i. identifying the potential material ESG aspects that may have impacts on the Group’s business or stakeholders based on the Group’s actual development and industry characteristics;
- ii. inviting internal and external stakeholders to complete questionnaires to understand their level of concern for each aspect; and
- iii. analysing the results of questionnaires to determine the priority of the potential material aspects.

The following matrix diagram is prepared by the Group to illustrate the significance of various issues to our stakeholders and business:



Environment		Labour Practices		Operating Practices		Community Investment	
1.	Environmental compliance	9.	Employment compliance	16.	Operational compliance	27.	Charity work
2.	Vehicle emissions management	10.	Remuneration and benefits	17.	Management of environmental risks in the supply chain	28.	Promotion of community development
3.	Greenhouse gas emissions	11.	Working hours and holidays	18.	Management of social risks in the supply chain	29.	Poverty alleviation work
4.	Waste management	12.	Diversity and equal opportunities	19.	Purchasing practices		
5.	Use of energy	13.	Occupational health and safety	20.	Quality management		
6.	Use of water resources	14.	Training and development	21.	Customer health and safety		
7.	Green office	15.	Prevention of child labour and forced labour	22.	Protection of intellectual property		
8.	Responses to climate change			23.	Research and development		
				24.	Information security		
				25.	Customer privacy protection		
				26.	Anti-corruption		

Based on the above materiality assessment, 13 material aspects have been identified for the Group's business and stakeholders. The Group has spent more effort to assess, control, monitor and report the material aspects to meet stakeholders' expectations.

Material Aspects	
4.	Waste management
9.	Employment compliance
10.	Remuneration and benefits
11.	Working hours and holidays
12.	Diversity and equal opportunities
13.	Occupational health and safety
14.	Training and development
16.	Operational compliance
20.	Quality management
22.	Protection of intellectual property
24.	Information security
25.	Customer privacy protection
26.	Anti-corruption

4. Environmental

CITD is principally engaged in investment holding and office management. Our subsidiaries provide specialized services: Macro Systems delivers system integration and maintenance services in Hong Kong, DataCube offers big data applications, and Popsible provides information technology and public relations services.

During the Year, the Group has complied with relevant environmental laws and regulations that have a significant impact on the Group, including but not limited to Air Pollution Control Ordinance, Water Pollution Control Ordinance, Waste Disposal Ordinance, Noise Control Ordinance and Product Eco-responsibility Ordinance in Hong Kong.

4.1 Air and Greenhouse Gas Emissions

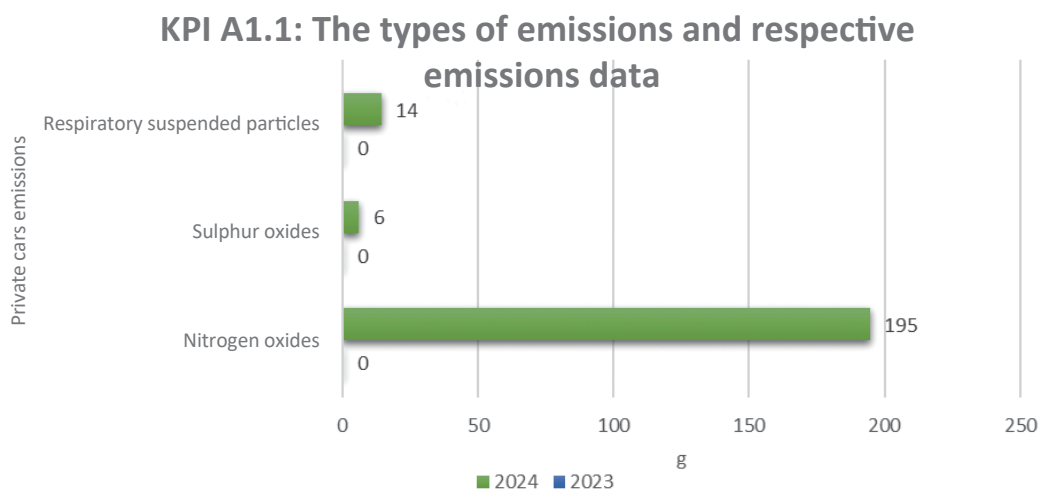
Direct Emissions (Scope 1)

During the Year, the Group’s primary direct greenhouse gas emissions consisted of hydrofluorocarbons (HFC) and perfluorocarbons (PFC) from office air conditioning systems. As central air conditioning was managed by our property management company, these specific emission data are not available for our reporting.

For company vehicles, we recorded the following air emissions:

- Nitrogen oxides (NOx): 195 grams (2023: 0 gram)
- Sulphur oxides (SOx): 6 grams (2023: 0 gram)
- Respiratory suspended particles: 14 grams (2023: 0 gram)

Vehicle-related greenhouse gas emissions totaled 1,109 kilograms of CO₂ equivalent (2023: 0 kilogram), including carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O).



Indirect Emissions (Scope 2)

Our primary sources of indirect emissions were:

- Electricity consumption: 12,883 kilograms of CO₂ (2023: 14,025 kilograms) from electricity purchased from CLP Power Hong Kong Limited
- Business air travel: 3,246 kilograms of CO₂ (2023: 5,497 kilograms)

To reduce our carbon footprint, the Group actively encourages employees to use public transportation and minimize unnecessary business air travel.

Additional Indirect Emissions (Scope 3)

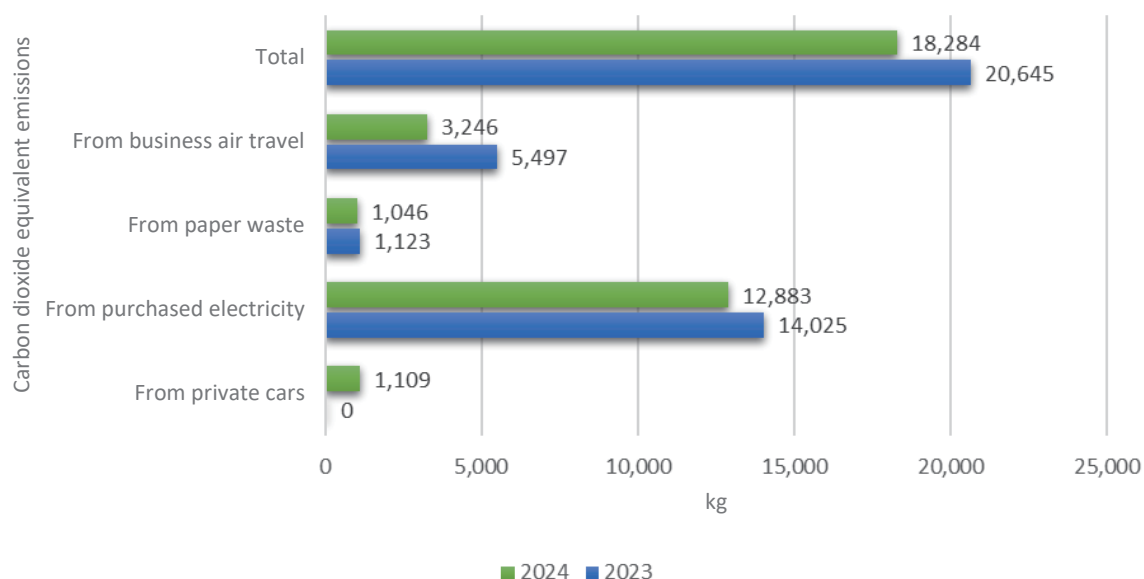
Other notable sources of indirect greenhouse gas emissions included:

- Paper waste: 1,046 kilograms of CO₂ equivalent (2023: 1,123 kilograms)
- Landfill disposal of office solid waste: Data unavailable as managed by third parties
- Electricity for water processing: Data unavailable as managed by third parties

The processing of fresh water, sewage, and solid waste is handled by our property management company or relevant local government departments, preventing us from collecting precise emission data for these categories.

For the Year, the Group's total carbon dioxide equivalent emissions amounted to 18,284 kilograms (2023: 20,645 kilograms). Our carbon intensity was 0.44 kilograms of CO₂ equivalent per thousand Hong Kong Dollar Revenue (2023: 0.42 kilograms per thousand Hong Kong Dollar Revenue).

KPI A1.2: Greenhouse gas emissions in total



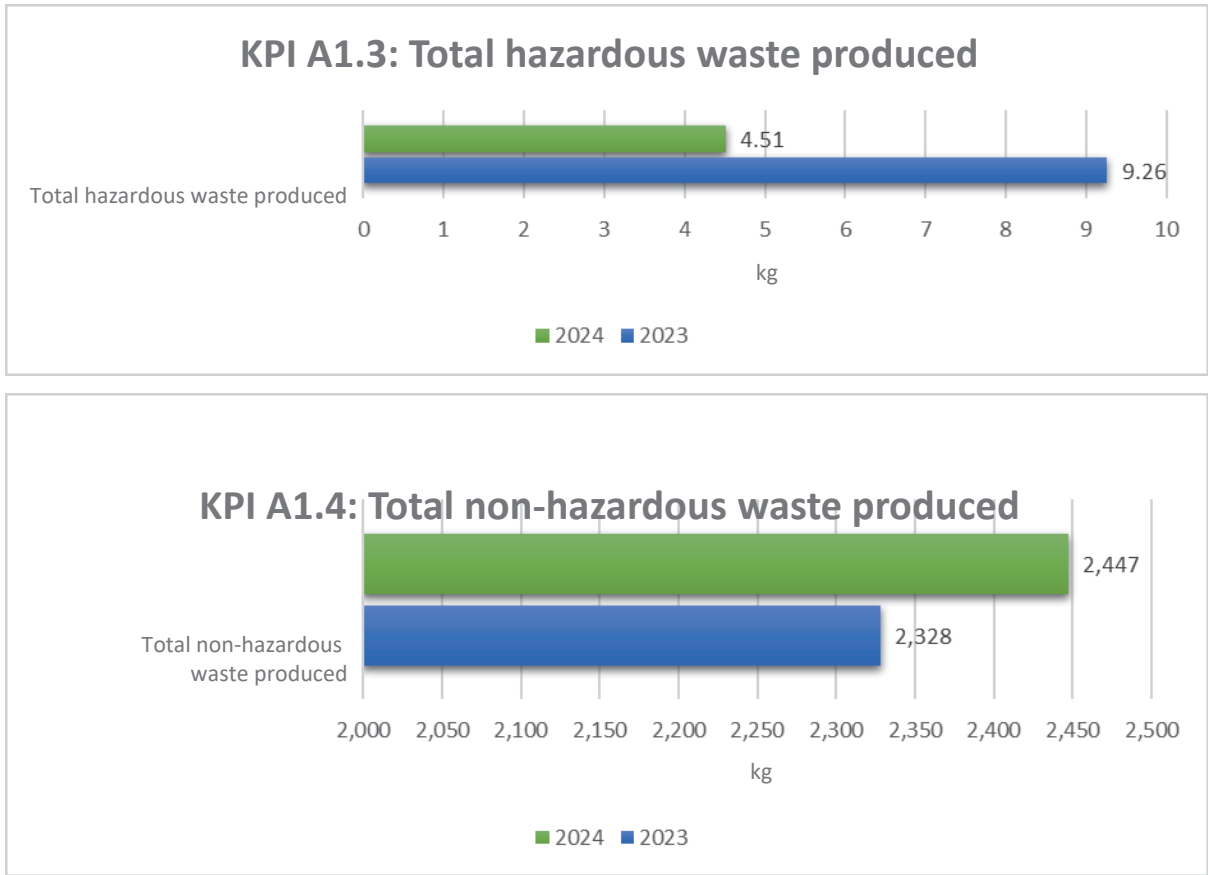
- 1 The carbon dioxide equivalent emissions from private cars was calculated based on the “Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong” published by the Hong Kong Environmental Protection Department and Hong Kong Electrical and Mechanical Services Department.
- 2 The carbon dioxide equivalent emissions from purchased electricity was calculated based on the emission factor obtained from the “2024 Sustainability Report” of CLP Group.
- 3 The carbon dioxide equivalent emissions from paper waste was calculated based on the “Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong” published by the Hong Kong Environmental Protection Department and Hong Kong Electrical and Mechanical Services Department.
- 4 The carbon dioxide emissions from business air travel was calculated bas by Carbon Calculator of International Civil Aviation Organization.

4.2 Discharge into Water and Land, and Generation of Hazardous and non-Hazardous Waste

During the Year, the Group’s major source of discharge into water was from use of water in the office and the amount of discharge was not available for collection since water supply and processing of sewage were handled by the property management company or relevant local government departments.

During the Year, printer toners and batteries were the major sources of hazardous waste, the total weight of hazardous waste generated was 4.51 kilograms (2023: 9.26 kilograms) and the intensity was 0.00011 kilogram/thousand Hong Kong Dollar revenue (2023: 0.00019 kilogram/thousand Hong Kong Dollar revenue). Most of the hazardous waste was collected and recycled by relevant service providers.

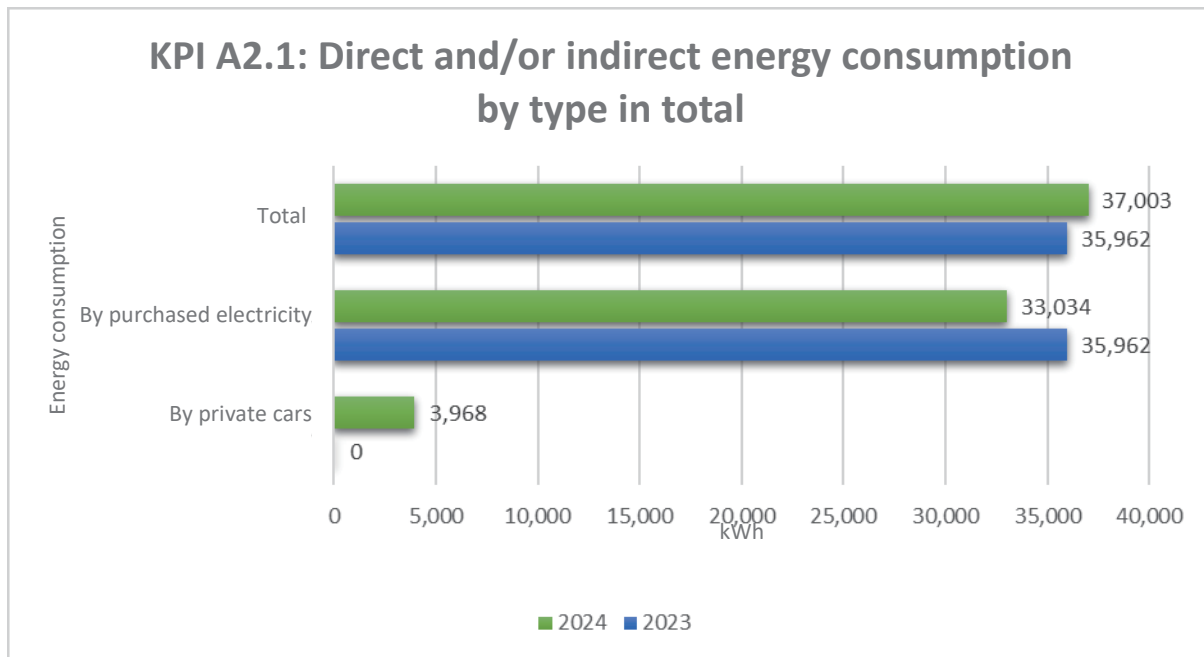
The major source of non-hazardous waste was from the solid waste of the offices, the amount generated was 2,447 kilograms (2023: 2,328 kilograms) and the intensity was 0.059 kilogram/thousand Hong Kong Dollar revenue (2023: 0.047 kilogram/thousand Hong Kong Dollar revenue). The non-hazardous waste was handled by the property management company.



4.3 Energy Consumption and Intensity

During the Year, the direct and indirect energy consumption of the Group included 3,968 kilowatt hours (2023: 0 kilowatt hours) of energy consumption by private cars and 33,034 kilowatt hours (2023: 35,962 kilowatt hours) of energy consumption from purchased electricity.

The total energy consumption of the Group was 37,003 kilowatt hours (2023: 35,962 kilowatt hours), and the energy consumption intensity was 0.089 kilowatt hour/thousand Hong Kong Dollar revenue (2023: 0.73 kilowatt hour/thousand Hong Kong Dollar revenue). The increase in energy consumption during the Year is mainly due to increase in energy consumption form the use of private cars.



1 The energy consumption by private cars was calculated based on the data obtained from the “Energy Statistics Manual” issued by the International Energy Agency.

4.4 Policies and Use of Resources

As an enterprise with social responsibility, the Group encourages its employees to use their best endeavours to reduce waste and emissions, with a view to contributing to the community and the environment. The Group believes in ‘many a little makes a mickle’, despite the fact that the amount of emission is very limited due to its business nature and the Group is in a relatively passive position in reducing waste and emissions. Regarding emission policies, all emissions are handled by relevant government agencies or property management, in ways that are in accordance with local laws and regulations. In addition, the Group considers the efficient use of resources, such as electricity and water, is of equal importance to emission policies. Efficient use of resources not only can reduce waste and emissions from the sources, but also reduce operating expenses, which is mutually beneficial to the Group and the environment.

Policies relating to reduction of waste and emissions, and efficient use of resources include:

- encourage employees to use their best endeavours to take public transport during business trips;
- encourage employees to reduce unnecessary overseas business trips, thus reducing indirect carbon emissions;

- consider energy efficient products when procuring and replacing equipment, e.g. replacing incandescent lighting with LED lighting;
- turn off electrical appliances or switch them to standby mode when they are not in use, thus reducing the amount of electricity used;
- use duplex printing, recycle papers and use electronic means to reduce paper usage;
- reuse office stationaries (e.g. envelopes and folders);
- turn off all unnecessary lighting, air conditioning and electrical appliances before leaving the office;
- encourage employees to recycle paper, plastic bottle and tin can;
- encourage employees to recycle equipment such as computers and communication devices through the recycling programme of Environmental Protection Department;
- provide removal service plan for clients for proper recycling of regulated electrical equipment; and
- provide electronic invoices and monthly bills for clients to reduce use of paper.

During the Year, through the implementation of the emission and efficient use of resources policies stated above, and monitoring of the enforcement of the policies, the Group has reduced the greenhouse gas emission:

- from purchased electricity by approximately 8.1%;
- from paper waste by approximately 6.8%; and
- from business air travel by approximately 40.9%.

The total greenhouse gas emission for the Year has reduced by approximately 11.4%.

After reviewing the Group’s performance and with a view to lowering the Group’s carbon footprint through optimization of the above measures, especially to maintain lower emissions resulted from the use of private car and business air travel, save electricity and reduce paper used, the Group emissions reduction targets set by the end of 2026 are as follows:

- reduce Scope 1 CO₂ equivalent emissions by 50 kg (approximately 4.5%)
- reduce Scope 2 CO₂ equivalent emissions by 500 kg (approximately 3.9%)
- reduce Scope 3 CO₂ equivalent emissions by 200 kg (approximately 4.6%)
- reduce CO₂ equivalent emissions intensity by 3%
- reduce hazardous and non-hazardous waste produced by 3%
- reduce total energy consumption by 3%
- reduce water consumption by 3% (subject to availability of data)

4.5 Responses to Climate Change

During the Year, the significant climate-related physical risks and transition risks, which have impacted and/or may impact our Group’s business and strategy, as well as the steps taken to manage these risks, are as follows:

Physical Risks

Climate-related risks description	Impact on business and strategy	Steps taken to manage the risks
Acute physical risk Increased severity and frequency of extreme weather events such as typhoons and floods causing damage to IT infrastructure, data centers, and disruption of service delivery to clients. Power outages during these events may lead to system failures and data loss if backup systems are inadequate.	(i) Operations, products and services: Disruption to IT service delivery, potential data loss, and equipment damage (ii) Supply chain and value chain: Inability to serve clients during disasters, affecting the entire value chain (iii) Adaptation and mitigation activities: Need for robust disaster recovery systems (iv) Investment in R&D: Increased need for resilient infrastructure solutions (v) Financial planning: Higher allocation for disaster recovery, insurance, and backup systems	<ul style="list-style-type: none"> • Implemented comprehensive disaster recovery and business continuity plans • Invested in redundant power systems including UPS and backup generators • Conducted regular drills to test emergency response procedures • Reviewed insurance coverage to ensure adequate protection against weather-related damages

Transition Risks

Climate-related risks description	Impact on business and strategy	Steps taken to manage the risks
Regulatory and Policy Risk Increasing stringent carbon reduction targets and mandatory sustainability reporting requirements from Hong Kong government as part of Hong Kong's Climate Action Plan 2050. New regulations may include carbon taxes, mandatory energy efficiency standards for data centers, and enhanced disclosure requirements for IT operations' carbon footprint.	(i) Operations, products and services: Need to redesign operations to be more energy-efficient (ii) Supply chain and value chain: More scrutiny on sustainable practices of vendors and partners (iii) Adaptation and mitigation activities: Need for carbon reduction initiatives (iv) Investment in R&D: Research into compliance technologies and systems (v) Financial planning: Budget allocation for compliance costs, potential carbon taxes, and facility upgrades	<ul style="list-style-type: none"> Established a regulatory tracking system to monitor emerging climate-related regulations Implemented procedures to measure and report GHG emissions Monitored system performance to find ways to improve efficiency Engaged with industry associations and policy makers Allocated budget for compliance requirements and facility upgrades Trained staff on regulatory requirements and procedures
Market and Technology risk Growing client demand for environmentally sustainable IT services and carbon-neutral solutions as Hong Kong businesses face increasing pressure to reduce their carbon footprint. Failure to provide green IT solutions could result in loss of clients to competitors who offer more sustainable alternatives.	(i) Operations, products and services: Need to develop greener IT service offerings (ii) Supply chain and value chain: Pressure to ensure sustainability throughout the service delivery chain (iii) Adaptation and mitigation activities: Implementation of carbon reduction in service delivery (iv) Investment in R&D: Increased investment in green IT technologies (v) Financial planning: Resources allocation for green initiatives and certifications	<ul style="list-style-type: none"> Implemented energy efficiency measures in data centers and operations Invested in staff training on sustainable IT practices Established sustainability metrics and reporting for transparency with stakeholders

Social – Employment and Labour Practices

The Group believes employees are essential assets in driving corporate sustainable development and long-term success, thus maintaining a good relationship with employees is of utmost importance. By regular communication through different channels, the employees are encouraged to express their opinions on the policies relating to employment and labour practices.

During the Year, the Group has complied with relevant laws and regulations relating to employment that have a significant impact of the Group, including but not limited to Employment Ordinance and various anti-discrimination ordinance.

4.6 CITD – Employment

CITD has formulated employment policies and guidelines that comply with the Employment Ordinance in Hong Kong, the highlights are:

- remuneration and benefits are based on prevailing practices in local market and subject to adjustments based on experiences and qualifications;
- annual discretionary bonuses are adjusted according to annual performances, experiences and positions;
- provide employees with Mandatory Provident Fund schemes in accordance with the laws of Hong Kong;
- provide medical insurance or allowances for employees;
- provide paid annual leave of not less than 12 days for employees;
- provide employees with medical leave in accordance with the laws of Hong Kong;
- adopt policies relating to equal opportunities which aim to eliminate discrimination of sex, family status and disability in workplace;
- CITD has implemented five-day work scheme with working hours of 8 hours a day and 40 hours a week; CITD encourages employees to maintain a work-life balance and avoid unnecessary overtime; and
- dismissal or voluntary termination of employee's contracts shall be enforced in accordance with the employment laws in Hong Kong.

4.7 Macro Systems, DataCube and Popsible – Employment

The compensation and welfare provided by Macro Systems, DataCube and Popsible comply with the Employment Ordinance in Hong Kong.

Compensation

The salaries and benefits of the employees are based on prevailing local market rate and subject to adjustment based on experiences and qualifications. In order to attract and retain outstanding employees, the remuneration packages are subject to review from time to time. In addition, commissions are awarded to qualified employees in the sales department based on the performance of Macro Systems, DataCube, Popsible and individual employee. Salaries are paid monthly on or before the 1st of each month. Employee performance reviews are carried out from time to time, which aims to ensure adequate communication between Macro Systems, DataCube, Popsible and their employees, and give feedback on employee's performance.

Benefits

Macro Systems, DataCube and Popsible operate Mandatory Provident Fund Scheme (the “**MPF scheme**”) under the Mandatory Provident Fund Schemes Ordinance for employees employed under the jurisdiction of the Hong Kong Employment Ordinance. The MPF scheme is a defined contribution retirement plan administered by independent trustees. Under the MPF scheme, the employer and its employees are each required to make contributions to the plan at 5% of the employees’ relevant income, subject to cap of monthly relevant income of HK\$30,000. Contributions to the plan vest immediately.

After satisfactory completion of probation period, a comprehensive medical scheme under the insurance package are provided to employees. Macro Systems, DataCube and Popsible are also in possession of a valid insurance policy to cover its liabilities both under the Employees’ Compensation Ordinance and at common law for the work injuries for the employees.

Working Hours

Employees are in general required to work 5 days a week with flexible working hours. Due to operational requirement, employees may be required to work outside the normal working hours at the discretion of the department manager for the proper performance of the assigned duties and that the compensation leave would be given for those arrangement. Macro Systems, DataCube and Popsible encourage the management and employees to maintain a work-life balance, avoid unnecessary overtime and maintain a good corporate culture.

Holidays

Macro Systems, DataCube and Popsible provide holidays and leaves for the employees including:

- public holidays of 17 days per annum, set by the General Holidays Ordinance (Chapter 149 of the Laws of Hong Kong) with the dates published in the Government Gazette;
- paid annual leave of not less than 12 days per annum;
- sick leave in accordance with the Employment Ordinance (Chapter 57 of the Laws of Hong Kong); employees have to provide proper medical certificate;
- 14 weeks of maternity leave, in accordance with the Employment Ordinance;

- 5 days of paternity leave, in accordance with the Employment Ordinance;
- special leaves including 3 days of marriage leave and 1 to 3 days of bereavement leave;
- birthday leave; and
- compensation leave for overtime work hours.

Recruitment, Dismissal, Equal Opportunity, Diversity and Anti-discrimination

In order to standardise recruitment and dismissal procedures and comply with relevant laws in Hong Kong, Macro Systems, DataCube and Popsible have formulated recruitment policies, guidelines and Employee Handbook for the human resources and administration department (the “**HR & Admin Department**”).

The major principle of recruitment is the suitability of the candidates in relation to the positions. Other factors such as required practical knowledge of the position, the quality, attitude, skill, potential and experience of the candidates are also considered. During recruitment, Macro Systems, DataCube and Popsible encourage to provide equal opportunity to people with different social statuses, races and genders, with a view to increasing internal diversity and strengthening competitiveness.

Macro Systems, DataCube and Popsible comply with Personal Data (Privacy) Ordinance when handling personal data. The HR & Admin Department shall keep the recruitment related documents and employment related data according to the regulation and requirements on record retention, and ensure the records are destroyed with care in accordance with the information classification procedure. When employment reference check is required, Macro Systems, DataCube and Popsible shall obtain a prior written consent from the candidate.

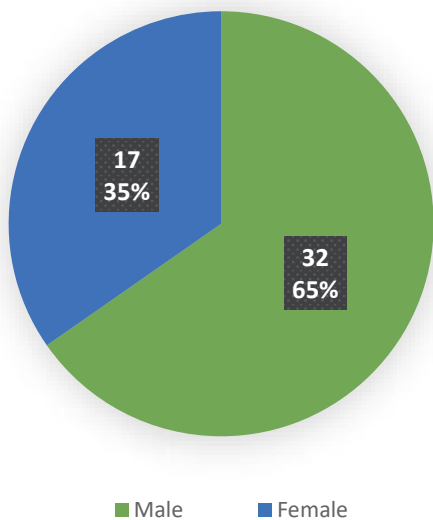
Upon the employment of an employee, an employment contract which is prepared in accordance with the Employee Handbook and relevant local laws and regulations, shall be signed with the employee including terms on non-disclosure agreement. Probation period is usually 3 months and subject to the performance review for extension.

The conditions of terminating employment contract are thoroughly communicated to the employees through the Employee Handbook and their employment contracts, and the terms and conditions comply with relevant local laws and regulations.

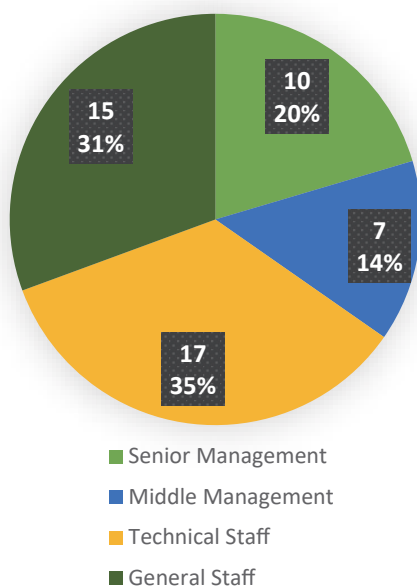
4.8 Composition of the Workforce at a Glance

(This refers to employees of the Group within the reporting boundary as at 31 December 2024)

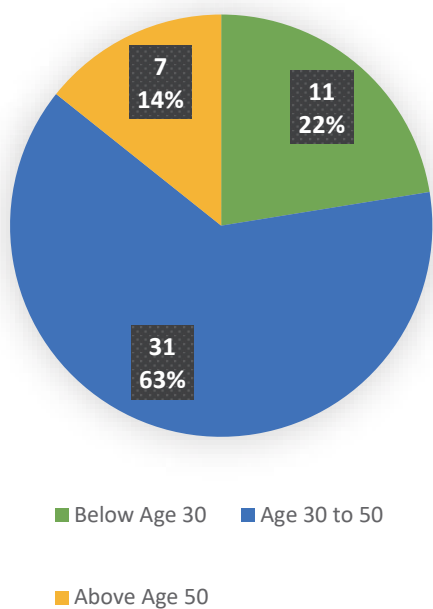
By Gender



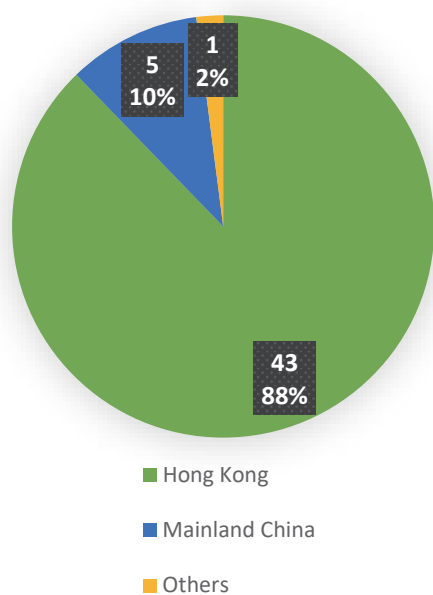
By Employment Type



By Age Group



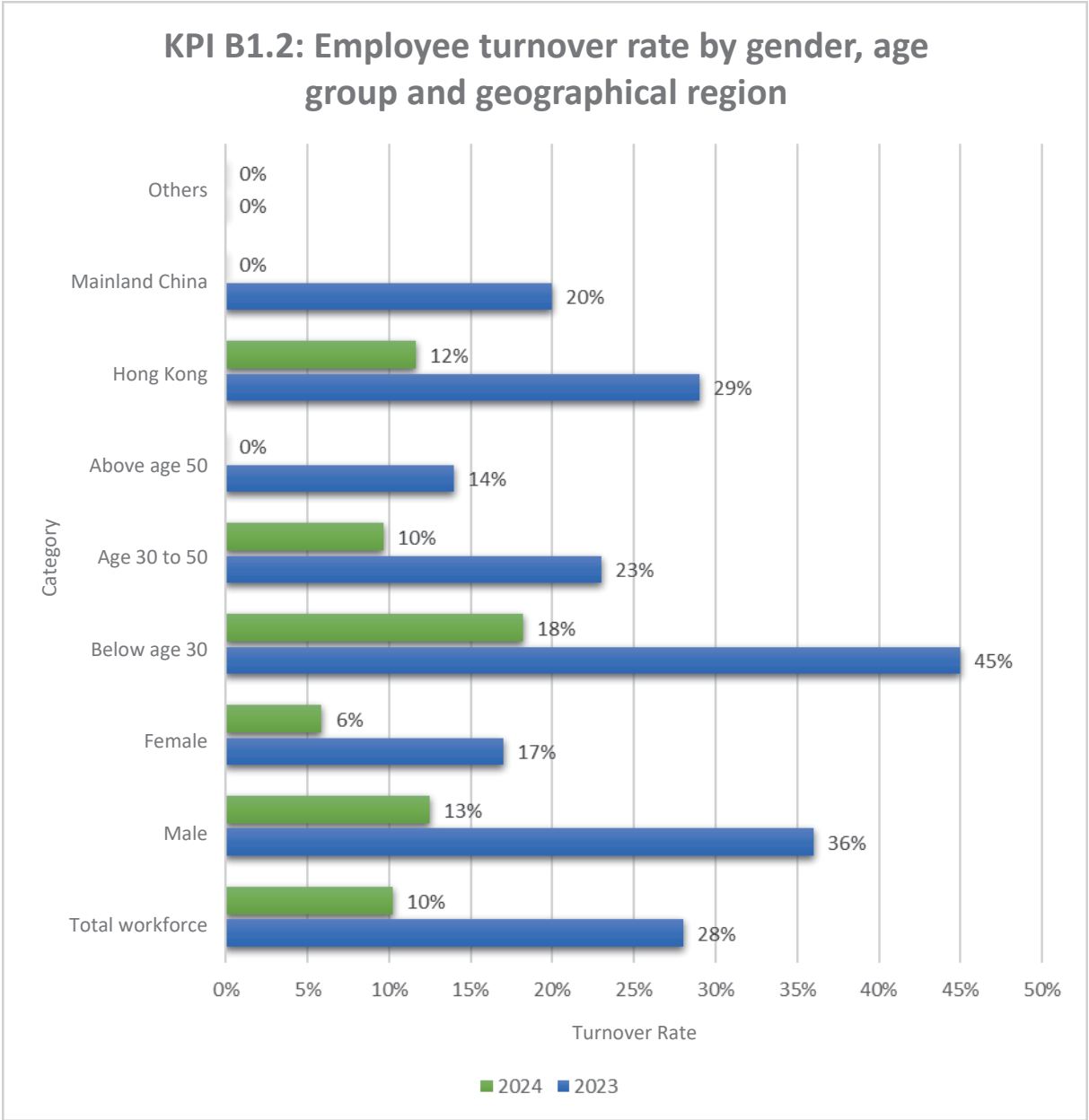
By Geographical Location



Employee Turnover Rate

From the period of 1 January 2024 to 31 December 2024, there was 5 employees (2023: 11 employees) who left the Group, with a total turnover rate of 10% (2023: 28%). The turnover rates of employee working in Hong Kong and Mainland China were 12% (2023: 29%) and 0% respectively (2023: 20%) respectively. The turnover rates of male and female employee were 13% (2023: 36%) and 6% (2023: 17%) respectively. The employee turnover rates by age group were as follows:

- Below age 30: 18% (2023: 45%)
- Age 30 to 50: 10% (2023: 23%)
- Above age 50: 0% (2023: 14%)



The management will continue to monitor the IT job market in Hong Kong and provide competitive salary package and career prospect to employees.

4.9 Health and Safety

The Group is committed to provide employees a safe working environment to protect them from occupational hazards.

Due to employees' prolonged use of computer, the Group has provided employees with desks of suitable height and task chairs of adjustable height, and encourages them to pay attention to their usual sitting posture, take breaks and do stretching exercises regularly, thus reducing occupational strain. Employees are also reminded to take safety precautions and use suitable tools when lifting heavy goods or reaching items at height.

To safeguard health of employees during seasonal influenza and other common infectious diseases in Hong Kong, the Group has enforced various measures, including but not limited to providing medical consultations through employee health benefits, offering flexible work arrangements when necessary, providing software and equipment to enhance remote communication capabilities, and maintaining stringent office sanitization protocols. The Group also encourages employees to practice good personal hygiene and may implement additional precautionary measures during peak disease seasons.

The Group has provided ladders in the server room and storage area, with clear usage guidelines prominently displayed. These guidelines outline proper ladder usage techniques, weight restrictions, and safety precautions to prevent accidents when accessing elevated equipment or storage. Regular inspection of these ladders is conducted to ensure they remain in good working condition.

During the past three years, there were no workplace injury or work-related fatality incidents in the Group. The Group has secured employees' insurance policies in accordance with the laws of Hong Kong and has complied with relevant laws and regulations relating to health and safety that have a significant impact on the Group, including but not limited to Employees' Compensation Ordinance and Occupational Safety and Health Ordinance.

4.10 Development and Training

The Group values employees' development of skills and knowledges, believing that talent retention can drive innovations and business development. The Group expects to grow and create values together with its employees.

Regarding new employee orientation of CITD, the human resources department will first provide basic training in relation to the CITD's policies and guidelines. Employee will be briefed about CITD's background, introduced to the department head and presented with a set of reference materials. The head and members of the department will be responsible for the training of new employee.

Regarding new employee orientation of Macro Systems, DataCube and Popsible, the HR & Admin Department is responsible for organizing orientation for new employee such that they can understand the responsibilities and rights in terms of their job duty and the requirement of the information security management system.

In order to comply with ISO/IEC 20000 standard for IT service management and ISO 27001 standard for information security management system, employees of Macro Systems have to undergo training in relation to service management policy and procedures.

Macro Systems, DataCube and Popsible provide educational compensation to enhance employees' continuing professional development. Fees of work related examinations, certification programmes and training programmes are usually paid by Macro Systems, DataCube and Popsible. Employees can also apply for fees reimbursement of other development programme upon prior discussion with the management and successful completion of the programme.

On the subject of employees' career prospects, if vacancies or new positions are available, the Group shall consider internal promotion or transfer, thus encouraging upward mobility of employees.

In respect of development and training of the directors of CITD, each director receives comprehensive, formal and tailored induction on the first occasion of his/her appointment so as to ensure the he/she has appropriate understanding of the business and operations of the CITD and that he/she is fully aware of his/her responsibilities and obligations under the GEM Listing Rules and relevant regulatory requirements. CITD is committed to arranging and funding suitable training to all directors for their continuous professional development.

Each director is briefed and updated from time to time to ensure that he is fully aware of his responsibilities under the GEM Listing Rules and applicable legal and regulatory requirements and the governance policies of the Group. All directors also understand the importance of continuous professional development and are committed to participating any suitable training to develop and refresh their knowledge and skills.

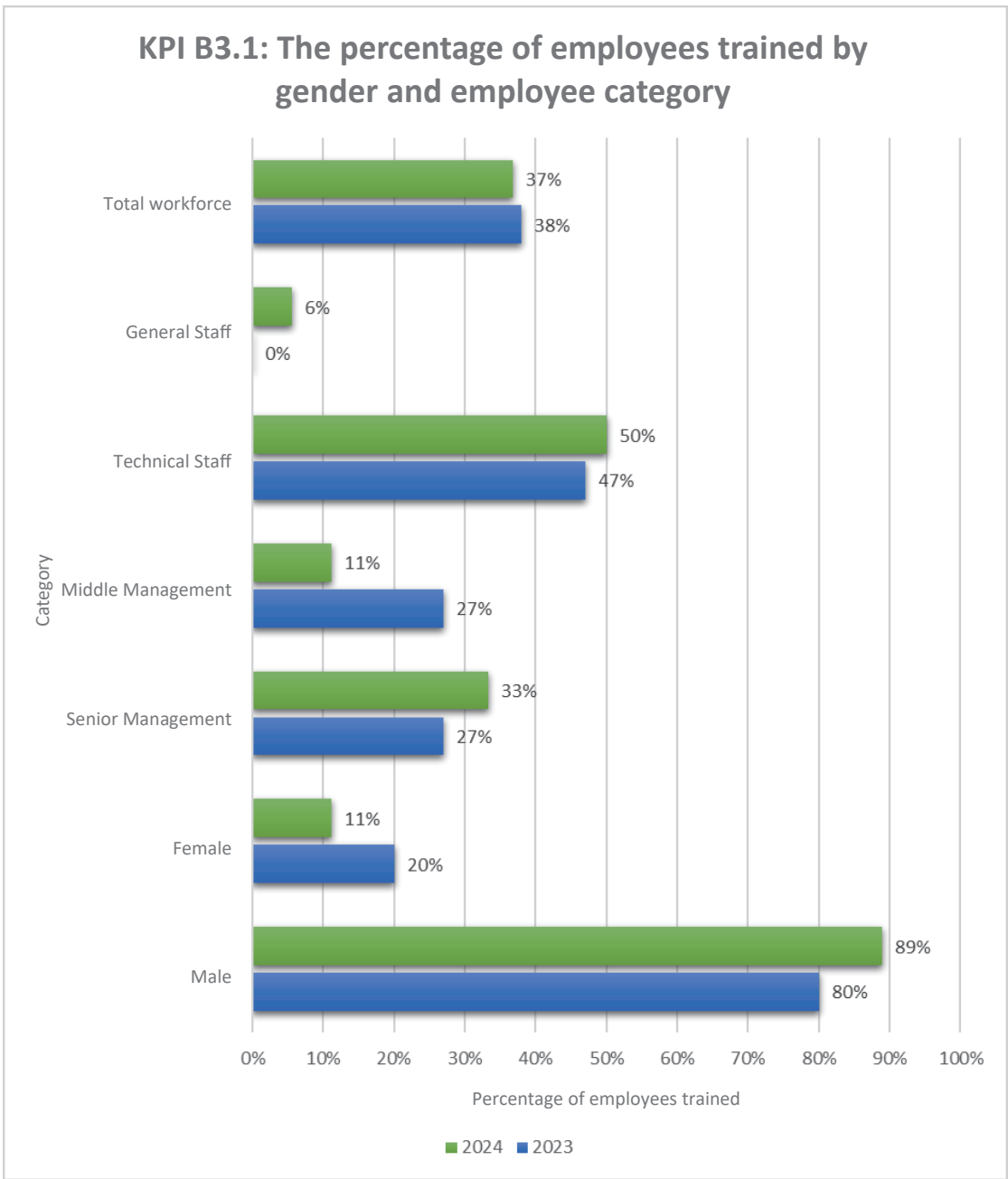
The company secretary of CITD supports the Board of Directors, ensures good information flow within the Board and board policy and procedures are followed; advises the Board on governance matters, facilitates induction and monitors the training and continuous professional development of directors. She has attained not less than fifteen hours of relevant professional training during the Year.

Percentage of Employees Trained and Average Training Hours Completed

From the period of 1 January 2024 to 31 December 2024, the Group’s percentage of employees trained in the total workforce as 37% (2023: 38%) and the percentage of employees trained for male and female employees were 89% (2023: 80%) and 11% (2023: 20%) respectively.

The percentage of employees trained by employee category was as follows:

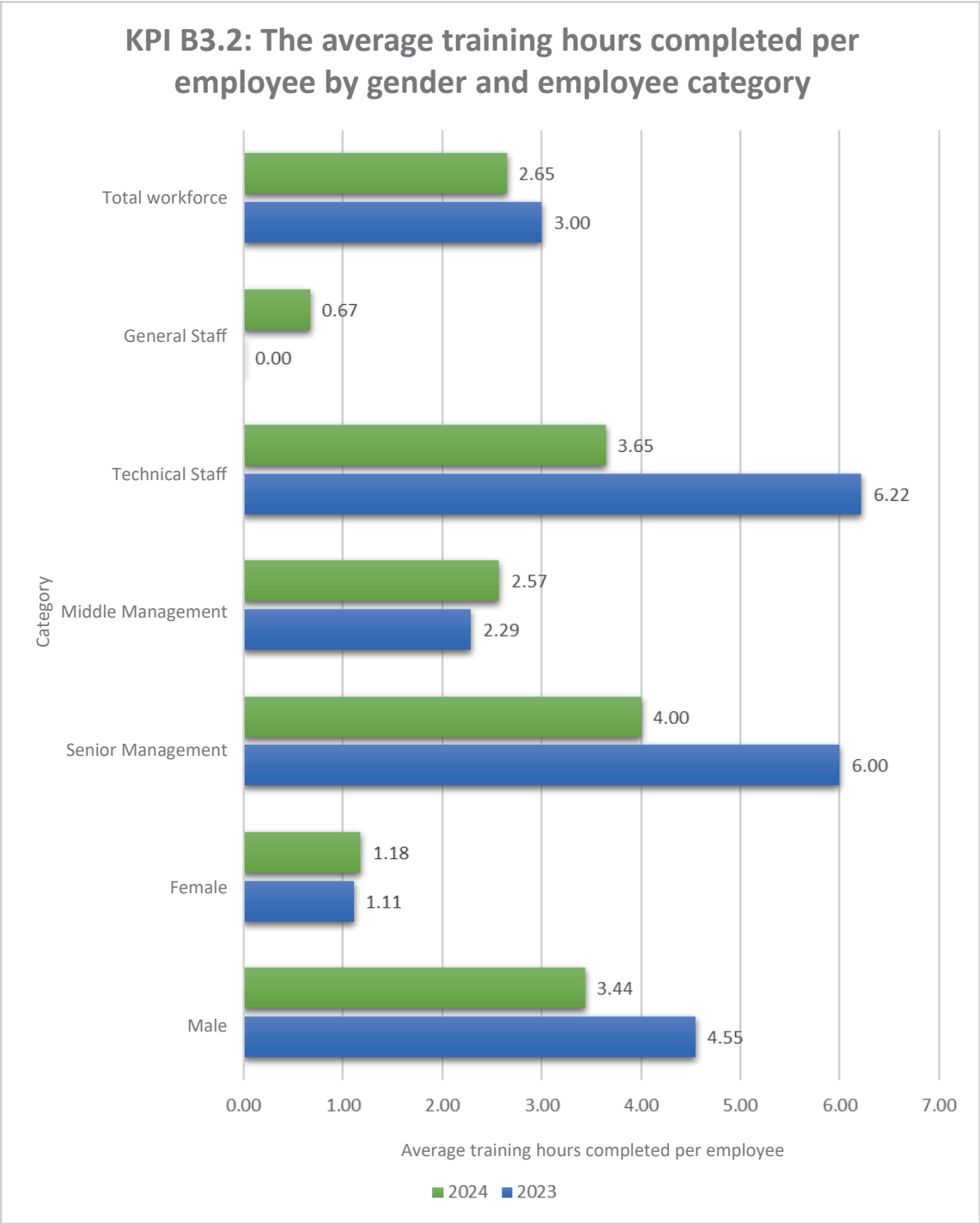
- Senior Management: 33% (2023: 27%)
- Middle Management: 11% (2023: 27%)
- Technical Staff: 50% (2023: 47%)
- General Staff: 6% (2023: 0%)



The average training hours completed per employee for male and female employees were 3.44 hours (2023: 4.55 hours) and 1.18 hours (2023: 1.11 hours) respectively.

The average training hours completed per employee by employee category was as follows:

- Senior Management: 4.00 hours (2023: 6.00 hours)
- Middle Management: 2.57 hours (2023: 2.29 hours)
- Technical Staff: 3.65 hours (2023: 6.22 hours)
- General Staff: 0.67 hours (2023: 0.00 hours)



4.11 Labour Standards

The Group strictly complies with the policies and guidelines in the employment laws of Hong Kong, including elimination of child and forced labour. All operating units must ensure no child or forced labour are employed. During the recruitment process, the human resources department requires candidates to provide identification documents to check if the age of candidates complies with local laws. Regular internal audits are conducted to maintain compliance with these standards across all operations. During the Year, the Group has complied with all relevant laws and regulations relating to the prevention of child and forced labour.

In the event of any discovered non-compliance, the Group has established clear remediation protocols including immediate termination of problematic employment arrangements, investigation of recruitment process failures, and implementation of enhanced preventive measures. The Group maintains a zero-tolerance policy toward child and forced labour and is committed to upholding the highest ethical standards in its employment practices in accordance with both local regulations and international human rights principles.

5. Social – Operating Practices

5.1 Supply Chain Management

The Group continues to monitor closely on its daily operation and encourages suppliers and contractors to join force in promoting performance of sustainable development. Suppliers and contractors are bound by contracts and the laws and regulations of Hong Kong, ensuring their compliance with laws and regulation relating to environmental and social policies. For instances, they are forbidden to employ under-age labour and the products supplied must meet environmental standards.

During procurement for CITD, the procurement manager is responsible for selecting and reviewing suppliers. During procurement for Macro Systems, DataCube and Popsible, the department or team which is responsible for handling a customer sales order or internal order should follow the supplier management policies in the Information Security Management System Procedural Manual (“**ISMS Procedural Manual**”). A database of suppliers are kept and monitored by procurement department. If there are significant changes in environmental and social risks along the supply chain, the procurement department should discuss with other departments and decide on risk responses.

More environmental friendly products or services should be procured when it is feasible, with a view to minimizing negative impacts to the environment and human health, and also conserving natural resources.

During the Year, the Group's number of suppliers by geographical region, where the practices above are being implemented, are as follows:

- Hong Kong: 39 (2023: 38)

5.2 Product Responsibility and Quality Management

The Group has formulated regulations relating to software security, network security and privacy, to ensure its products are safe and responsible.

Employees must strictly comply with anti-virus protection regulations, the highlights are:

- anti-virus software must be installed on all computers;
- update the operating system and anti-virus software on a prompt and regular basis, thus fixing security vulnerabilities;
- backup employees' computers and servers on a regular basis, hence protecting possible data loss caused by hardware or software failures; and
- when computers or servers showing signs of anomaly, promptly notify the management, and conduct quarantine and inspection based on relevant protocols, so as to minimize potential risks.

To protect confidential information, privacy and interests of the Group and its stakeholder, employees must strictly comply with regulations relating to information handling, the highlights are:

- disclosure of the Group's information relating to strategies, researches, technologies, financial, clients and other confidential information, to unrelated third parties or employees, is prohibited;
- employees will have to keep such information confidential after resignation;
- To avoid potential leak of information, meeting with clients and visitors should be carried out in conference room, instead of in working area of the office;

- reading other employees' working information, computer and personal items without consent is prohibited;
- permissions must be granted before entry to the finance office or server room with confidential information;
- proper networking and server permissions are configured to avoid employee accessing information unrelated to his work; and
- handle personal information in accordance with Personal Data (Privacy) Ordinance.

To ensure its products' safety and responsibility, Macro Systems has formulated policies and regulations relating to software security, network security and privacy in the ISMS Procedural Manual and service management policy documents, which complies with local laws and regulations, as well as international standards including ISO/IEC 20000 and ISO 27001.

To protect confidential information, privacy and interests of Macro Systems, DataCube, Popsible and their stakeholder, employees must strictly comply with regulations relating to information handling. Employees are required to keep confidential to all matter or information touching or concerning the business or affairs of Macro Systems, DataCube and Popsible both during the course of employment and at any time thereafter. Information security risks are evaluated and identified according to the ISMS Procedural Manual and respective procedures and measures are in place to minimise the risks and mitigate potential damages. In addition, information access control has been in place to protect information from unauthorised access.

The ISMS Procedural Manual also provides guidance in these areas, including but not limited to:

- risk management, including identification, assessment, treatment and control of risk;
- document and record control;
- internal audit procedures;
- asset management and information classification;

- access and cryptographic control;
- physical and environmental security;
- operation security; and
- incident management.

During the Year, the Group's percentage of total products sold or shipped subject to recalls for safety and health reasons was 0% (2023: 0%) and the number of products and service related complaints received was 0 (2023: 0).

During the Year, the Group has complied with relevant laws and regulations relating to product responsibility that have a significant impact on the Group, including but not limited to Product Eco-responsibility Ordinance and Personal Data (Privacy) Ordinance.

5.3 Anti-corruption

The Group considers ethical conduct is of utmost importance in corporate sustainable development and long-term success. Employees must comply with relevant laws and regulations in Hong Kong, prohibiting individual and commercial bribery, extortion, fraud and money laundering. Ethics and compliance training, and various operating procedures have been in place to ensure there are sufficient effort spent on anti-corruption. Directors and employees were abided by the code of ethics or employee handbook.

The Group regularly provides anti-corruption training for directors and employees to strengthen their awareness of integrity and self-discipline. During the Year, the Group has provided anti-corruption training for 6 directors and 1 management for a total of 14 hours training with average 2 hours of training per person. Training materials are provided by Hong Kong Independent Commission Against Corruption, and the training content was about corruption prevention guide for small and medium enterprises in Guangdong, Hong Kong and Macao. The Group will continue to provide regular anti-corruption training to its directors and employees.

The Group has established a complete complaint mechanism. If an employee discovers illegal activities within the company, he/she can report it to the administrative department or his/her senior. If the reply to the complaint is not satisfactory or if the employee does not want the complaint to be handled by the administrative department nor his/her senior, he/she can report it directly to the general manager. All complaints filed are confidential and the Group is responsible for protecting the legitimate rights and interests of the whistle blower. If any corruption, bribery, blackmail, fraud and money laundering incidents are discovered, the Group will take necessary legal actions to protect the rights and interests of the Group and its stakeholders.

During the Year, the number of concluded legal cases regarding corrupt practices brought against the Group or its employees was 0 (2023: 0) and the Group has complied with relevant laws and regulations relating to anti-corruption that have a significant impact of the Group.

6. Social – Community

6.1 Community Investment

The Group is committed to create a positive impact on the communities in which it operates. Apart from our pursuit of the business development, we encourage our staff to actively participate in charitable activities and volunteer works, especially on those relating to environmental protection.

We have also encouraged our employees to participate in environmental and charitable activities, make donations to assist underprivileged students and engage in social services. We believe that the participation in activities that repay society can increase our employees' civic awareness and establish correct values. We will seek opportunities to identify suitable projects and contribute to the community and environment to bring positive progress to society. During the year, the Group did not make charitable donations.

In the coming year, the management shall review policies relating to community investment and explore the feasibility of increasing community investment activities.

7. Key Performance Indicators

The Group continually improves by managing, monitoring and reporting its KPIs. The tables below present a quantitative overview of our 2024 performance.

Subject Area A. Environmental

KPI A1.1: The types of emissions and respective emissions data¹

Item	Unit	2024	2023
Private cars NO _x emissions	g	195	0
Private cars SO _x emissions	g	6	0
Private cars RSP emissions	g	14	0

KPI A1.2: Greenhouse gas emissions in total and intensity

Item	Unit	2024	2023
Scope 1 – Direct emissions from sources			
CO ₂ equivalent emissions from private cars ²	kg	1,109	0
Scope 2 – Energy indirect emissions			
CO ₂ equivalent emissions from purchased electricity ³	kg	12,883	14,025
Scope 3 – Other indirect emissions			
CO ₂ equivalent emissions from paper waste ⁴	kg	1,046	1,123
CO ₂ emissions from business air travel ⁵	kg	3,246	5,497
Total CO ₂ equivalent emissions	kg	18,284	20,645
Revenue	HK\$'000	41,185	49,228
CO ₂ equivalent emissions intensity	kg/HK\$'000	0.44	0.42

1 The Vehicle emission factors were calculated based on the Hong Kong Environmental Protection Department's Vehicle Emission Calculation Model.

2 The carbon dioxide equivalent emissions from private cars was calculated based on the "Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong" published by the Hong Kong Environmental Protection Department and Hong Kong Electrical and Mechanical Services Department.

3 The carbon dioxide equivalent emissions from purchased electricity was calculated based on the emission factor obtained from the "2024 Sustainability Report" of CLP Group.

4 The carbon dioxide equivalent emissions from paper waste was calculated based on the "Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong" published by the Hong Kong Environmental Protection Department and Hong Kong Electrical and Mechanical Services Department.

5 The carbon dioxide emissions from business air travel was calculated bas by Carbon Calculator of International Civil Aviation Organization.

KPI A1.3 & A1.4: Total hazardous and non-hazardous waste produced and intensity

Item	Unit	2024	2023
Total hazardous waste produced	kg	4.51	9.26
Total non-hazardous waste produced	kg	2,447	2,328
Revenue	HK\$'000	41,485	49,228
Intensity of hazardous waste produced	kg/HK\$'000	0.00011	0.00019
Intensity of non-hazardous waste produced	kg/HK\$'000	0.059	0.047

KPI A2.1: Direct and/or indirect energy consumption by type in total and intensity

Item	Unit	2024	2023
Energy consumption by private cars ¹	kWh	3,968	0
Energy consumption by purchased electricity	kWh	33,034	35,962
Total energy consumption	kWh	37,003	35,962
Revenue	HK\$'000	41,485	49,228
Energy consumption intensity	kWh/HK\$'000	0.089	0.73

- 1 The energy consumption by private cars was calculated based on the data obtained from the "Energy Statistics Manual" issued by the International Energy Agency.

Subject Area B. Social**KPI B1.1: Total workforce by gender, employment type, age group and geographical region**

Category	2024		2023	
	Number	Percentage	Number	Percentage
Total workforce	49	100%	40	100%
Gender				
Male	32	65%	22	55%
Female	17	35%	18	45%
Employment Type				
Senior management	10	20%	8	20%
Middle management	7	14%	7	18%
Technical staff	17	35%	9	23%
General staff	15	31%	16	40%
Age Group				
Below age 30	11	22%	11	28%
Age 30 to 50	31	63%	22	55%
Above age 50	7	14%	7	18%
Geographical Region				
Hong Kong	43	88%	34	85%
Mainland China	5	10%	5	13%
Others	1	2%	1	3%

KPI B1.2: Employee turnover rate by gender, age group and geographical region

	2024	2023
Category	Turnover Rate	Turnover Rate
Total workforce	10%	28%
Gender		
Male	13%	36%
Female	6%	17%
Age Group		
Below age 30	18%	45%
Age 30 to 50	10%	23%
Above age 50	0%	14%
Geographical Region		
Hong Kong	12%	29%
Mainland China	0%	20%
Others	0%	0%

KPI B2.1: Number and rate of work-related fatalities

	2024		2023		2022	
Category	Number	Percentage	Number	Percentage	Number	Percentage
Work-related fatalities	0	0%	0	0%	0	0%

KPI B2.2: Lost days due to work injury

	2024	2023
Category	Number	Number
Lost days due to work injury	0	0

KPI B3.1: The percentage of employees trained by gender and employee category

KPI B3.2: The average training hours completed per employee by gender and employee category

	2024		2023	
Category	Average training hours completed	Percentage	Average training hours completed	Percentage
Gender				
Male	3.44	89%	4.55	80%
Female	1.18	11%	1.11	20%
Employee Category				
Senior Management	4.00	33%	6.00	27%
Middle Management	2.57	11%	2.29	27%
Technical Staff	3.65	50%	6.22	47%
General Staff	0.67	6%	0.00	0%
Total workforce	2.65	37%	3.00	38%

KPI B5.1: Number of suppliers by geographical region

	2024		2023	
Geographical Region	Number	Percentage	Number	Percentage
Hong Kong	39	100%	38	100%
Total	39	100%	38	100%

KPI B6.1: Percentage of total products sold or shipped subject to recalls for safety and health reasons

	2024	2023
Category	Percentage	Percentage
Percentage of total products sold or shipped subject to recalls for safety and health reasons	0%	0%

KPI B6.2: Number of products and service related complaints received

	2024	2023
Category	Number	Number
Number of products and service related complaints received	0	0

KPI B7.1: Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period

	2024	2023
Category	Number	Number
Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period	0	0

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If you have any opinions regarding this Report, please contact our ESG reporting team via email.

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