悟喜生活
WUXI LIFE

Wuxi Life International Holdings Group Limited
悟喜生活國際控股集團有限公司
(incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立的有限公司)
Stock Code 股份代號 : 8148

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 2025

環境、社會及管治報告



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

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

1. ABOUT THIS REPORT

Wuxi Life International Holdings Group Limited (the "**Company**") and its subsidiaries (collectively referred to as the "**Group**" or "**we**") are principally engaged in the software platform business and the mobile games and applications business in Hong Kong of the People's Republic of China (the "**PRC**").

This is the Environmental, Social and Governance ("**ESG**") Report (the "**ESG Report**") published by Wuxi Life International Holdings Group Limited to the stakeholders of the Company and its subsidiaries, aiming to summarize the policies, measures and performance in relation to the sustainable development of the Group.

1.1. Reporting Scope and Period

The preparation and presentation of related information in this ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Code (the "**ESG Reporting Code**") as set out in Appendix C2 to the Rules (the "**GEM Listing Rules**") Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited. The ESG Report describes the sustainability efforts made by the Group during the period from 1 January 2025 to 31 December 2025 (the "**Reporting Period**" or the "**Year**").

The Group is committed to creating sustainable values for our stakeholders by continuously enhancing our business practices to reduce environmental impacts created by our daily operations. The Group believes that adequate ESG governance strategies and practices are crucial to long-term sustainable development, enhancing the Group's investment value and returns.

1. 有關本報告

悟喜生活國際控股集團有限公司(「**本公司**」)及其附屬公司(統稱「**本集團**」或「**我們**」)主要從事中華人民共和國(「**中國**」)香港之軟件平台業務及手機遊戲及應用業務。

本環境、社會及管治(「**環境、社會及管治**」)報告(「**環境、社會及管治報告**」)由悟喜生活國際控股集團有限公司向本公司及其附屬公司持份者發表,旨在概述本集團可持續發展之政策、措施及績效。

1.1. 報告範疇及區間

本環境、社會及管治報告內相關資料的編製及呈列已根據香港聯合交易所有限公司GEM證券上市規則(「**GEM上市規則**」)附錄C2所載之環境、社會及管治報告守則(「**環境、社會及管治報告守則**」)編製。環境、社會及管治報告闡述本集團於二零二五年一月一日至二零二五年十二月三十一日期間(「**報告期**」或「**本年度**」)之可持續發展工作。

本集團致力持續強化我們的業務實踐,減少日常營運對環境的影響,為我們的持份者創造可持續發展價值。本集團相信,適當的環境、社會及管治策略和實踐對長期可持續發展至關重要,以提升本集團的投資價值和回報。

1.2. Reporting Principles

In preparing this ESG Report, the Group is based on the following four reporting principles as specified in the ESG Reporting Guide:

- Materiality: The ESG Report shall disclose the issues which have significant impacts caused by the Group on the economy, environment and society, or the scope of assessments and decisions of stakeholders being influenced;
- Quantitative: The ESG Report shall disclose the measurement of the key performance indicators and ensure the Group's ESG policies and management systems are evaluated and explained effectively;
- Balance: The ESG Report shall present the impacts of the business operations of the Group objectively, to reflect a comprehensive picture of the sustainability performance of the Group, including both positive and negative information; and
- Consistency: The ESG Report shall adopt methods used in the previous year(s), state the revised reporting methods and illustrate other relevant factors that will affect meaningful comparisons.

1.3. Feedback

We are convinced that the valuable opinions of our stakeholders are critical to the development of the Group. Should you have any questions or suggestions, please email us at inform.8148@gmail.com to provide your opinions on improving the Group's ESG performance.

1.2. 報告原則

本集團根據環境、社會及管治報告指引中規定之以下四項報告原則編製本環境、社會及管治報告：

- 重要性：環境、社會及管治報告應披露本集團對經濟、環境及社會有重大影響之議題，或影響持份者評估及決定之範疇；
- 量化：環境、社會及管治報告應披露關鍵績效指標之計量，以及確保以有效方式評估和闡明本集團之環境、社會及管治政策及管理體系；
- 平衡：環境、社會及管治報告應客觀呈列本集團業務經營之影響，以全面反映本集團之可持續發展表現，包括正負面資訊；及
- 一致性：環境、社會及管治報告應採用過往年度採納之方法，註明經修訂呈報方法，及說明將影響有意義對比之其他相關因素。

1.3. 反饋

我們深信，持份者的寶貴意見對本集團之發展至關重要。倘若　閣下有任何問題或建議，請發送電子郵件至inform.8148@gmail.com，為改善本集團之環境、社會及管治表現提供意見。

2. BOARD STATEMENT OF ESG GOVERNANCE

The Board of Directors (the "**Board**") of the Group fully recognises the critical role of Environmental, Social and Governance ("**ESG**") in corporate sustainable development and is committed to integrating ESG principles into the Group's overall strategy and operational decision-making. The Board assumes overall responsibility for the formulation and oversight of the Group's ESG strategies, ensuring the effectiveness of relevant policies and driving the steady implementation of sustainability objectives.

The Board is responsible for identifying, assessing, and monitoring ESG-related issues, including reviewing environmental, social, and governance risks to ensure the Group's compliance with applicable laws, regulations, and policy requirements. Based on the materiality of these issues, the Board determines key priorities and formulates corresponding policies and management measures to ensure corporate responsibility while fostering long-term business value growth.

As the highest decision-making body for ESG governance within the Group, the Board plays an active role in leading and participating in major ESG deliberations and decisions, covering areas such as risk management, target setting, strategy formulation, and performance monitoring. The Board regularly evaluates the Group's ESG performance, reviews the achievement of key targets, and optimises governance structures and action plans in response to industry trends, regulatory developments, and stakeholder expectations.

2. 董事會關於環境、社會及管治的聲明

本集團董事會(「**董事會**」)深知環境、社會及管治(「**ESG**」)對於企業可持續發展的關鍵作用,並致力於在集團整體戰略及運營決策中深化ESG理念。董事會全面負責本集團的ESG策略制定及監督,確保相關政策的有效性,並推動可持續發展目標的穩步落實。

董事會承擔識別、評估及監控ESG相關議題的核心職責,包括審視環境、社會及管治風險,確保本集團符合適用的法律法規及政策要求。董事會依據議題的重要性,確定優先事項,並據此制定相應政策及管理措施,以確保企業責任的履行,同時促進長期商業價值增長。

作為本集團ESG管治的最高決策機構,董事會積極領導並參與重大ESG事務的審議與決策,包括風險管理、目標設定、策略制定及績效監督。董事會亦定期評估本集團的ESG表現,審視關鍵目標的達成情況,並根據行業趨勢、監管要求及持份者期望,優化管治架構及行動方案。

To further strengthen ESG governance, the Board has delegated authority to senior management to formulate and implement ESG policies and measures, ensuring the effective operation of the sustainability framework and the execution of key ESG initiatives. Senior management is responsible for continuously reviewing and enhancing the Group's ESG performance and reporting management outcomes and improvement recommendations to the Board on a regular basis. The Board periodically reviews the overall ESG governance status of the Group, oversees the implementation of ESG-related activities, and ensures that the Group's risk management and internal control systems effectively identify, assess, and address ESG and climate-related risks and opportunities.

為進一步強化ESG治理，董事會授權高級管理層制定並執行ESG政策及措施，確保可持續發展架構的有效運作，並推動關鍵ESG議題的落實。高級管理層負責持續審視及優化本集團的ESG表現，並定期向董事會報告管理成效及改進建議。董事會定期檢視本集團的整體ESG管治狀況，監督ESG相關活動的執行情況，並確保本集團的風險管理及內部監控體系能有效識別、評估及應對ESG及氣候相關風險與機遇。

The Board remains committed to further enhancing ESG governance, improving the quality of information disclosure, strengthening stakeholder engagement, and actively exploring innovative models to drive the Group towards a higher standard of sustainability, thereby continuously creating both social and business value.

董事會將進一步深化ESG管治，提升資訊披露品質，強化持份者溝通，並積極探索創新模式，以推動本集團在可持續發展領域邁向更高水準，持續創造社會與商業的雙重價值。

3. STAKEHOLDER ENGAGEMENT

In the journey towards sustainable development, understanding and responding to stakeholder needs is of paramount importance to the Group. Stakeholder feedback enables the Group to identify material environmental, social, and governance (ESG) issues and effectively manage associated risks and opportunities. The Group enhances communication with key stakeholders through multiple channels to gather insights and recommendations. In our daily operations, we facilitate active engagement with both internal and external stakeholders through meetings, emails, announcements, and other interactive activities.

3. 持份者參與

在邁向可持續發展的進程中，了解並回應持份者的需求對本集團至關重要。持份者的反饋能協助本集團識別重大環境、社會及管治議題，並有效管理相關風險與機遇。本集團透過多元管道加強與主要持份者的溝通，以收集意見與建議。我們在日常營運中，透過會議、電子郵件、公告及其他交流活動，促進內部及外部持份者的積極參與。

Stakeholders 持份者	Expectations and Requirements 期望及要求	Communication Channels 溝通管道
Stock Exchange, Government and Regulatory Authorities	– Compliance with laws and regulations; – Compliance with GEM Listing Rules; – Timely and accurate announcements.	– Government inspections; – Emails; – Seminars; – Website updates; – Announcements.
聯交所、政府及監管機構	– 遵守法律及法規； – 遵守GEM上市規則； – 及時準確公告。	– 政府檢查； – 電子郵件； – 研討會； – 網站更新； – 公告。
Employees	– Attractive employee remuneration; – Rights and benefits; – Promote occupational health; – Career development and opportunities; – Improve working environment.	– Regular internal meetings; – Training and seminars; – Performance appraisal; – Emails; – Employee handbooks.
僱員	– 有吸引力的僱員薪酬； – 權利及福利； – 促進職業健康； – 職業發展及機會； – 改善工作環境。	– 定期內部會議； – 培訓及研討會； – 績效評估； – 電子郵件； – 僱員手冊。

Stakeholders 持份者	Expectations and Requirements 期望及要求	Communication Channels 溝通管道
Shareholders and Investors **股東及投資者**	– Return on investments; – Corporate governance; – Compliance with laws and regulations. – 投資回報； – 企業管治； – 遵守法律法規。	– Company's website; – Shareholders' meetings; – Financial reports, announcements and circulars. – 公司網站； – 股東大會； – 財務報告、公告及通函。
Suppliers and Partners **供應商及合作夥伴**	– Product rights and interest; – Fair and honest procurements. – 產品權利及權益； – 公平及誠實的採購。	– Frequent communication via e-mails or telephone. – 透過電子郵件或電話經常溝通。
Customers **客戶**	– Achieve win-win cooperation; – Quality of products and services; – Prompt handling time; – Safeguard sensitive customer information. – 實現合作共贏； – 產品及服務質量； – 迅速的處理時間； – 保障客戶敏感資料。	– Meetings; – Site visit; – Customers service hotline and e-mails. – 會議； – 現場考察； – 客戶服務熱線及電子郵件。
Community **社區**	– Involvement in community welfare; – Improve the awareness of environmentally friendly production; – Community development. – 參與社區福利； – 提高環保生產意識； – 社區發展。	– Donations and sponsorships; – Participation in community activities. – 捐贈及贊助； – 參與社區活動。

4. MATERIALITY ASSESSMENT

The Group conducts material ESG issue assessments to identify potential ESG risks that may impact business operations and formulates corresponding response measures.

Step 1: Establishing the List of Issues

The Group refers to standards such as those set by the Hong Kong Stock Exchange, the Sustainability Accounting Standards Board (SASB), and the Global Reporting Initiative (GRI). We systematically identify and analyze 16 ESG issues of stakeholder concern.

Step 2: Determining Materiality

Through internal interviews and external expert consultations, we assess each issue based on its significance to our operations and its impact on stakeholders, constructing a materiality assessment matrix.

Step 3: Forming the Assessment Conclusion

Following management review, the Group has identified six key material ESG issues:

1. Product and Service Safety and Quality
2. Data Security and Customer Privacy Protection
3. Corporate Governance and Compliance
4. Employee Rights Protection
5. Occupational Health and Safety
6. Employee Training and Development.

4. 重要性評估

本集團通過重要性ESG議題評估，識別對業務運營可能產生影響的ESG風險，並制定相應應對措施。

第一步：建立議題清單

本集團參考香港聯交所、永續會計準則委員會（SASB）及可持續發展報告標準（GRI）等標準，系統識別及分析持份者關注的16個ESG議題。

第二步：確定重要性

我們透過內部訪談及外部專家諮詢等方式，根據各議題對本公司運營的重要性及其對持份者的影響程度對其進行評估，構建重要性評估矩陣。

第三步：形成評估結論

經管理層審閱，本集團確定六大關鍵重要性ESG議題：

1. 產品和服務安全與質量
2. 數據安全與客戶隱私保護
3. 公司治理和合規
4. 員工權益保障
5. 職業健康與安全
6. 員工培訓與發展。

5. ENVIRONMENTAL ASPECTS

The Group is committed to promoting green practices and advocates the importance of collective participation among all employees in establishing an environmentally friendly workplace. During the reporting period, the Group did not experience any major environmental violations or non-compliance incidents.

5.1. Climate Change

5.1.1. Governance

The Group strictly adheres to the framework of the Task Force on Climate-related Financial Disclosures (TCFD) to enhance climate risk management and opportunity identification. The Board is responsible for overseeing climate-related strategies and ensuring climate risks are integrated into the Group's overall risk management framework. The management team is tasked with implementing climate response measures, regularly assessing the impacts of extreme weather events, policy changes, and market transitions, and formulating corresponding action plans. The Group has established a carbon emission monitoring mechanism to promote green operations and emission reduction targets, ensuring that climate strategies are aligned with business development. The Group is committed to continuously enhancing the transparency of climate-related disclosures to address stakeholder concerns.

5. 環境方面

本集團致力推動綠色實踐，並向全體僱員宣導共同參與建立環保工作環境的重要性。於報告期內，本集團並未發生任何重大環境違法或違規事件。

5.1. 氣候變化

5.1.1. 治理

本集團嚴格依循氣候相關財務披露工作組（TCFD）框架，強化氣候風險管理與機遇識別。董事會負責監督氣候相關策略，確保氣候風險納入本集團整體風險管理體系。管理團隊負責執行氣候應對措施，定期評估極端天氣、政策變遷及市場轉型帶來的影響，並制定應對方案。本集團已建立碳排放監測機制，推動綠色營運及減排目標，確保氣候策略與業務發展協同，持續提升氣候資訊披露透明度，以回應持份者關注。

5.1.2. Strategy

5.1.2. 策略

Risk Type 風險類型	Potential Risks 潛在風險	Our Response 我們的回應
Acute Physical Risks	Typhoons and heavy rainstorms leading to office outages and disruptions.	Establish flexible working mechanisms (remote work/cloud) to ensure business continuity. This ensures that our software development value chain remains uninterrupted even during extreme weather, protecting our ability to deliver services to PRC and Hong Kong clients.
急性物理風險	颱風及暴雨導致辦公室停電及中斷。	建立彈性工作機制（遠程辦公／雲端辦公），以維持業務連續性。這確保我們的軟件開發價值鏈即使在極端天氣下仍能保持不中斷，從而保障我們向中國及香港客戶提供服務的能力。
Chronic Physical Risks	Rising sea levels affecting city infrastructure in the long term.	Monitor urban planning; explore cloud-based solutions to reduce reliance on physical premises.
慢性物理風險	長遠而言，海平面上升將影響城市基礎設施。	關注城市規劃；探索雲端解決方案，以減少對物理場所的依賴。
Transition: Policy Risks	Strengthened regulatory requirements on carbon emissions or disclosure.	Monitor regulatory developments; adjust ESG strategy as appropriate to ensure compliance.
轉型：政策風險	碳排放或披露的監管要求加強。	關注相關法規變化；適時調整ESG策略，以確保合規。
Transition: Market Risks	Higher expectations for sustainability from customers/ investors.	Adopt green solutions; publicly disclose environmental measures to enhance market confidence. Adapting our business model to include green digital solutions allows us to remain competitive in a value chain that increasingly prioritizes sustainable procurement.
轉型：市場風險	客戶／投資者對可持續發展的期望提高。	採用綠色解決方案；公開披露環保措施，以提升市場信任度。調整我們的業務模式，納入綠色數字解決方案，使我們能夠在日益重視可持續採購的價值鏈中保持競爭力。
Transition: Reputational Risks	Brand image affected by failure to address environmental concerns.	Regularly publish ESG reports; strengthen internal training to enhance awareness.
轉型：聲譽風險	若未能應對環境問題，可能影響品牌形象。	定期發佈ESG報告；加強內部員工培訓，提高意識。

Climate Opportunities: **氣候機遇：**

Opportunity Type 機遇類型	Potential Opportunities 潛在機遇	Our Response 我們的回應
Policy Opportunities **政策機遇**	Government subsidies or tax incentives for green technology. 政府對綠色科技提供補貼或税務優惠。	Monitor government policy and explore relevant subsidies for digital solutions. 監測政府政策及研究數字解決方案的相關補貼。
Market Opportunities **市場機遇**	Growing demand for eco-friendly digital solutions (energy-efficient software). 環保數字解決方案（節能軟件）的需求持續增加。	Enhance R&D in energy-efficient software and promote sustainable digital practices. Transitioning our business model toward energy-efficient software R&D directly addresses the decarbonization goals of our clients within the mobile application value chain. 加強節能軟件研發及促進可持續數字實踐。 將我們的業務模式轉型至節能軟件研發，直接回應手機應用程序價值鏈中客戶的脱碳目標。

The Group has not provided quantitative information on the current or anticipated financial effects of climate-related risks and opportunities in the Reporting Period. This determination was made on the basis that the level of measurement uncertainty involved in estimating such effects is currently too high to yield decision-useful information, and that the Group does not yet possess the requisite skills, capabilities, or resources to prepare such information in a reliable manner.

本集團並未提供報告期間有關氣候相關風險和機遇的當前或預期財務影響的量化資料。此決定乃基於估計該等影響所涉及的計量不確定性程度目前過高，無法提供對決策有用的資料，且本集團目前尚不具備以可靠方式編製該等資料所需的技能、能力或資源。

The qualitative financial effects of each identified climate-related risk and opportunity are set out in the table above. The Group has further determined that disclosure of the combined quantitative financial effects would similarly not be useful at this stage, given the prevailing level of measurement uncertainty, and such information has accordingly been omitted.

各項已識別的氣候相關風險和機遇的定性財務影響載列於上表。本集團進一步認為，鑑於目前計量不確定性程度較高，披露合併量化財務影響同樣無法提供有用資料，因此該等資料已予以省略。

The Group is committed to progressively building the necessary internal capabilities and expertise to support quantitative financial effects disclosure and intends to enhance such disclosures in future.

本集團致力於逐步建立所需的內部能力及專業知識，以支持量化財務影響的披露，並計劃在未來加強有關披露。

5.1.3. Risk Management

The Group has established a comprehensive climate risk management framework to ensure its business operations can adapt to the challenges posed by climate change. In accordance with the framework of the Task Force on Climate-related Financial Disclosures (TCFD), we identify, assess, and monitor climate-related risks, including extreme weather events, regulatory changes, and market transitions, evaluating their potential impact on operations, supply chains, and financial performance. The Board of Directors is responsible for overseeing the formulation and implementation of climate risk management strategies, integrating climate considerations into the Group's overall risk management framework. The management team is tasked with implementing specific response measures, including conducting regular risk assessments, scenario analyses, and stress tests to ensure the Group's resilience in addressing both short-term and long-term climate risks.

At the operational level, the Group actively enhances energy management and carbon reduction efforts, including optimizing office energy consumption, promoting green commuting, and encouraging employee participation in waste reduction initiatives. We will continue to refine our environmental management measures to minimize our business's environmental impact and ensure that our climate response strategies remain aligned with our sustainable development goals.

5.1.3. 風險管理

本集團建立全面的氣候風險管理框架，以確保業務營運能夠適應氣候變化帶來的挑戰。我們根據氣候相關財務披露工作組（TCFD）框架，識別、評估及監測氣候相關風險，包括極端天氣、法規變化及市場轉型等對營運、供應鏈及財務表現的潛在影響。董事會負責監督氣候風險管理策略的制定與執行，並將氣候因素納入集團整體風險管理架構。管理層則負責落實具體應對措施，包括定期進行風險評估、情境分析及壓力測試，以確保本集團具備足夠韌性應對短期及長期氣候風險。

在營運層面，本集團積極提升能源管理及減碳成效，包括優化辦公室能源使用、推動綠色出行以及鼓勵員工參與廢棄物減量計劃。我們將持續優化環境管理措施，以降低業務對環境的影響，並確保氣候應對策略與可持續發展目標保持一致。

5.1.4. Metrics and Targets

The Group has established long-term carbon reduction targets aligned with the Paris Agreement. As our daily operations are primarily office-based, indirect GHG emissions stem from Scope 2 (electricity) and Scope 3 (wastepaper).

5.1.4. 指標與目標

本集團已制定符合巴黎協議的長期減碳目標。我們之日常業務營運主要集中於辦公室環境，因此間接溫室氣體排放來自範圍2（電力）及範圍3（廢紙）。

GHG Emissions **溫室氣體排放**	**2025** **二零二五年**	2024 二零二四年	**Unit** **單位**
Scope 1 emissions 範圍1排放	**2.86**	0.97	Tonnes CO_2–e 公噸二氧化碳當量
Scope 2 emissions 範圍2排放	**67.78**	35.33	Tonnes CO_2–e 公噸二氧化碳當量
Scope 3 emissions 範圍3排放	**6.2**	0.41	Tonnes CO_2–e 公噸二氧化碳當量
Total GHG emissions 溫室氣體排放總量	**76.85**	36.71	Tonnes CO_2–e 公噸二氧化碳當量
Intensity (by Employee) 強度（按僱員）	**0.69**	0.52	Tonnes CO_2–e/Employee 公噸二氧化碳當量／僱員

Although the Group's emissions have a limited impact on the environment, we remain committed to regularly reviewing our existing environmental measures and further enhancing green operational practices when necessary. Compared to the baseline year of 2022, the Group has set a clear target to reduce emission intensity by 5% by 2027, demonstrating our commitment to sustainable development.

儘管本集團之排放量對環境影響有限，我們仍致力定期檢視現行之環保措施，並在必要時進一步加強綠色營運實踐。與基準年2022年相比，本集團已訂立明確目標，計劃於2027年前將排放強度減少5%，以實踐可持續發展之承諾。

5.2. Emissions and Waste Management

5.2.1. Air Emissions

The Group's operational activities primarily generate gaseous emissions from automobile-related processes, including key pollutants such as sulphur oxides (SO_x), nitrogen oxides (NO_x), and particulate matter (PM). Given that the Group's current business structure does not involve an in-house vehicle fleet or heavy machinery, these emission sources are not considered a material environmental impact for the Group. Nonetheless, the Group continues to promote low-carbon commuting initiatives, with specific measures including encouraging employees to prioritise public transportation, implementing an intelligent route planning system to reduce travel distances, and conducting regular vehicle performance inspections and maintenance to enhance fuel efficiency. These initiatives reflect the Group's proactive approach to fulfilling its environmental responsibilities, even in areas beyond its direct operational control.

5.2.2. Waste Management

The Group adheres to the "3R Principle" (Reduce, Reuse, and Recycle). We maintain a low level of solid waste.

The Group remains focused on its software platform business and mobile games and applications business. Given the nature of its operations, daily activities do not involve the handling of hazardous waste or packaging materials. As such, the Group's waste generation primarily consists of paper waste and general office waste. Adhering to the "3R Principle" (Reduce, Reuse, and Recycle), the Group maintains a low level of solid waste generation in its office operations.

5.2. 排放及廢物管理

5.2.1. 氣體排放

本集團營運活動所產生之氣體排放主要源自汽車相關作業流程，當中涵蓋硫氧化物（SO_x）、氮氧化物（NO_x）及懸浮粒子（PM）等主要污染物指標。基於本集團現行業務架構並未涉及自有營運車隊或重型機械設備，此類排放源對本集團整體環境影響屬非重大範疇。儘管如此，本集團持續推行低碳通勤倡議，具體措施包括：建議員工優先選用公共交通工具、實施智能路線規劃系統以降低行車里程，以及定期進行車輛性能檢測維護，藉此提升燃料使用效率。此等舉措體現本集團在非直接的營運管控範圍內仍積極履行環境責任之管理方針。

5.2.2. 廢物管理

本集團恪守「3R原則」（即減量、重用及回收）。固體廢物量維持於低水準。

本集團持續專注於軟件平台業務及手機遊戲與應用業務，鑑於業務性質，日常營運並未涉及處理任何有害廢物或包裝物料。因此，本集團所產生之廢物主要為廢紙及辦公室日常運作所衍生之一般廢物。本集團一直秉持「3R原則」（即減量、重用及回收），故辦公室日常運作所產生之固體廢物量維持於低水準。

During the reporting period, the Group's waste management practices strictly complied with relevant environmental laws and regulations. To further reduce paper waste, the Group has implemented the following measures:

i. Actively promoting double-sided printing and encouraging employees to recycle and reuse paper;

ii. Placing dedicated collection boxes and trays next to photocopiers to collect single-sided printed paper for reuse and recycling;

iii. Fully implementing a paperless office automation system, encouraging employees to read, edit, and share documents electronically to reduce paper consumption;

iv. Advocating the use of reusable utensils by employees to minimise waste generated from disposable paper tableware; and

v. Actively promoting environmental awareness and encouraging employee participation in various green activities.

於報告期內，本集團之廢物管理措施嚴格遵守相關環保法例及規例。為進一步減少廢紙產生，本集團已推行以下措施：

i. 積極推動雙面打印，並鼓勵員工回收及重用紙張；

ii. 於影印機旁設置專用收集箱及托盤，以便收集單面打印紙張，供重用及回收之用；

iii. 全面推行無紙化辦公自動化系統，鼓勵員工透過電子方式閱覽、編輯及共用文件，減少紙張使用；

iv. 提倡員工自備可重用餐具，以減少一次性紙製餐具所產生之廢物；及

v. 積極推動環保意識，鼓勵員工參與各類環保活動。

Non-hazardous waste **無害廢棄物**	**2025** **二零二五年**	2024 二零二四年	**Unit** **單位**
Total produced 所產生的總量	**3.08**	4.43	Tonnes 公噸
Intensity (by Employee) 強度（按僱員）	**27.46**	62.39	Kg/Employee 公斤／僱員

Target: Reduce non-hazardous waste intensity by 5% by 2027 compared to 2022.

目標：於二零二七年前將無害廢棄物強度較二零二二年降低5%。

5.3. Use of Resources

5.3.1. Energy Consumption

The Group remains committed to reducing energy consumption in its software platform business and mobile gaming and application business and has implemented various energy-saving measures during the reporting period to fulfil its sustainable development commitment. Specific measures include:

i. Encouraging employees to switch off lighting and idle equipment when leaving the office or when facilities are not in use to minimise unnecessary energy consumption;

ii. Setting office photocopiers to energy-saving mode by default and enabling sleep mode during non-operating hours to further reduce energy use;

iii. Maintaining office air conditioning at 25°C to ensure a comfortable working environment while avoiding excessive energy consumption;

iv. Replacing all traditional light bulbs with LED energy-saving bulbs to improve energy efficiency and reduce electricity consumption;

v. Conducting regular inspections and maintenance of office equipment to ensure operational efficiency and minimise energy waste; and

vi. Encouraging employees to prioritise the use of public transportation for business travel.

5.3. 資源使用

5.3.1. 能源消耗

本集團持續致力於軟件平台業務及手機遊戲與應用業務中減少能源消耗，並於報告期內實施多項節能措施，以實踐可持續發展之承諾。具體措施包括：

i. 鼓勵員工在離開辦公室或不再使用辦公室設施時，主動關閉照明及閒置設備，以減少不必要的能源消耗；

ii. 辦公室影印機已預設為節能模式，並在非使用時段啟用睡眠模式，進一步降低能源使用；

iii. 辦公室空調溫度設定為25°C，以維持舒適工作環境的同時，避免過度耗能；

iv. 全面更換傳統燈泡為LED節能燈泡，以提升能源效益並減少電力消耗；

v. 定期檢查及保養辦公室設備，確保其運作效率，從而降低能源浪費；及

vi. 鼓勵員工在公務出行時優先選擇公共交通工具。

Use of energy **能源使用**	**2025** **二零二五年**	2024 二零二四年	**Unit** **單位**
Direct energy consumption 直接能源消耗	**69.46**	0	GJ 吉焦
Indirect energy consumption 間接能源消耗	**407.67**	287.46	GJ 吉焦
Total energy consumption 能源消耗總量	**477.14**	287.46	GJ 吉焦
Intensity (by Employee) 強度（按僱員）	**4.26**	4.05	GJ/Employee 吉焦／僱員

The Group has set a clear target to reduce energy consumption intensity by 5% compared to the 2022 baseline by 2027, aiming to achieve a more environmentally friendly and sustainable operational model.

本集團已訂立明確目標，致力於二零二七年前將能源消耗強度較二零二二年基準線降低5%，以實現更環保及可持續的營運模式。

5.3.2. Water Consumption

The Group's daily water consumption primarily arises from office operations, including toilet flushing, tap water, and drinking water. To enhance employees' awareness of water conservation, water-saving reminders have been posted in office restrooms to encourage all employees to practice water efficiency. Additionally, any water leakage identified within the office premises is promptly reported to the building management for immediate repair, preventing unnecessary water wastage.

5.3.2. 水消耗

本集團之日常用水主要來自辦公室運作，包括沖廁水、自來水及飲用水。為提升員工之節水意識，我們已於辦公室洗手間張貼節水提示，鼓勵全體僱員實踐節約用水。此外，若發現辦公室內有任何漏水情況，我們會立即通知管理處進行維修，以避免不必要的水資源浪費。

During the reporting period, the Group total water consumption is 173 cubic meter (1.54 cubic meter per employee). The Group did not encounter any issues related to water supply, which is properly managed by the building management. Given the minimal impact of the Group's business nature on water consumption, no specific water reduction targets have been set. Nevertheless, the Group actively promotes responsible water usage and conservation measures among employees to foster environmental awareness.

於報告期內，本集團的總耗水量為173立方米（每名僱員1.54立方米）。本集團在供水方面並未遇到任何問題，相關供水安排由管理處妥善管理。鑑於本集團之業務性質對水資源消耗影響輕微，故並未訂立具體的減水目標。然而，我們仍積極向員工推廣合理用水及節水措施，以培養環保意識。

5.3.3. *Office Supplies*

Given the nature of the Group's industry, our business operations do not involve the use of any finished product packaging materials. Therefore, key performance indicators related to packaging materials are not applicable to the Group's operations. The Group actively promotes paperless office practices by encouraging employees to print double-sided and utilize electronic documents, thereby reducing office paper consumption and minimizing environmental impact.

5.3.3. *辦公耗材*

鑑於本集團所屬行業之特性，我們的業務運作並未涉及使用任何成品包裝材料。因此，與包裝材料相關之關鍵績效指標並不適用於本集團之營運範疇。本集團積極推動無紙化辦公，鼓勵員工雙面打印及使用電子文件，以減少辦公用紙消耗及降低環境影響。

Use of resources **資源使用**	**2025** **二零二五年**	2024 二零二四年	**Unit** **單位**
Total paper usage 用紙總量	**475**	243.60	Kg 公斤
Intensity (by Employee) 強度（按僱員）	**4.24**	3.43	Kg/Employee 公斤／僱員

5.3.4. Environment and Natural Resources

Given the nature of the Group's business, daily operations do not involve the consumption of natural resources and, therefore, did not have a significant environmental impact during the reporting period. To further implement environmental protection principles, the Group continuously promotes various green initiatives, including the conservation of electricity, water, fuel, and paper, demonstrating its commitment to environmental protection and sustainable development. The Group will continue to integrate eco-friendly practices into daily operations and actively encourage all employees to participate in fostering a green office culture. Through collective efforts, the Group aspires to contribute further to environmental protection and create a better living environment for society and future generations.

5.4. Climate-related Asset Vulnerability

The Group has not disclosed the amount and percentage of assets or business activities vulnerable to climate-related transition risks or physical risks for the year. Such information cannot currently be prepared on the basis of all reasonable and supportable information available to the Group without undue cost or effort. The Group is committed to progressively enhancing its climate risk assessment framework and intends to work towards providing these disclosures in future years as its assessment capabilities develop.

During the Reporting Period, the Group initiated a preliminary review of its office-based assets; however, a full quantitative vulnerability assessment of the entire value chain requires more granular data from property managers and third-party infrastructure providers that was not available without undue cost or effort at this time.

5.3.4. 環境及自然資源

鑑於本集團之業務性質，日常營運並未涉及使用自然資源，因此於報告期內並未對環境造成重大影響。為進一步實踐環保理念，本集團持續推行節約電力、水資源、燃油及紙張等多項綠色措施，致力於保護環境及推動可持續發展。我們將繼續於日常營運中貫徹環保生產理念，並積極提倡全體員工共同參與，攜手打造綠色辦公室文化。透過全員努力，本集團期望能為環境保護作出更大貢獻，並為社會及未來世代創造更美好的生活環境。

5.4. 氣候相關資產脆弱性

本集團並未披露年內受氣候相關轉型風險或物理風險影響的資產或業務活動的金額及百分比。有關資料目前無法在無需付出過多成本或努力的情況下，基於本集團可取得的所有合理及有據可依的資料編製。本集團承諾將逐步提升其氣候風險評估框架，並計劃隨著評估能力的發展，於未來年度致力提供該等披露。

於報告期間，本集團已展開對辦公室資產的初步審查；然而，對整個價值鏈進行全面的量化脆弱性評估，需要從物業管理公司及第三方基礎設施提供商取得更詳細的資料，而該等資料目前無法在無需付出過多成本或努力的情況下取得。

6. SOCIAL ASPECTS

6.1. Employment and Labour Practices

6.1.1. Employment

The Group upholds a people-oriented philosophy and is committed to providing employees with a fair, impartial, and safe working environment. To ensure the full protection of employee rights, the Group has established a series of policies and procedures covering employment, health and safety, career development and training, and labour standards. These regulations are outlined in the Employee Handbook, which details recruitment criteria, remuneration, working hours, rest arrangements, termination of employment, and related compensation matters.

All employees are required to strictly adhere to the provisions set forth in the Employee Handbook. The Group has referenced and complied with relevant Hong Kong labour laws and regulations to ensure that the handbook meets statutory requirements. These laws include, but are not limited to:

i. Employment Ordinance (Cap. 57 of the Laws of Hong Kong);

ii. Mandatory Provident Fund Schemes Ordinance (Cap. 485 of the Laws of Hong Kong); and

iii. Labour Law of the People's Republic of China.

Furthermore, the Employee Handbook specifies standard working hours as Monday to Friday, from 9:00 AM to 6:00 PM, excluding lunch breaks. Overtime work is permitted only when necessary for business operations and must be approved by the immediate supervisor. The Group remains committed to continuously enhancing employee benefits and the working environment to promote employee well-being and corporate sustainability.

6. 社會方面

6.1. 僱傭及勞工常規

6.1.1. 僱傭

本集團秉持以人為本的理念，致力為僱員提供公平、公正及安全的工作環境。為確保僱員權益得到充分保障，本集團在僱傭、健康與安全、職業發展及培訓，以及勞工標準等方面制定了一系列政策及程式。相關規定已詳列於僱員手冊中，內容涵蓋招聘標準、薪酬待遇、工作時間、休息安排，以及終止僱傭關係及相關補償事宜。

全體員工必須嚴格遵守僱員手冊之規定。本集團已參考並遵循香港及中國內地相關勞工法律及法規，以確保僱員手冊之內容符合法定要求。相關法例包括但不限於：

i. 《僱傭條例》（香港法例第57章）；

ii. 《強制性公積金計劃條例》（香港法例第485章）；及

iii. 《中華人民共和國勞動法》。

此外，僱員手冊中明確規定標準工作時間為星期一至星期五上午9時至下午6時，不包括午膳時間。超時工作僅在業務運作必需時方可進行，且必須獲得直屬上司之批准。本集團將持續優化僱員福利及工作環境，以促進員工福祉及企業可持續發展。

Total Workforce **僱員總數**		**2025** **二零二五年**	2024 二零二四年
Total number of employees 僱員總數		**112**	71
By Gender 按性別	Male 男性	**57**	43
	Female 女性	**55**	28
By Employment Type 按僱傭類型	Full-time 全職	**107**	69
	Part-time 兼職	**5**	2
By Age Group 按年齡組別	Under 30 30歲以下	**43**	25
	30-50 30至50歲	**62**	41
	Over 50 50歲以上	**7**	5
By Employee Category 按僱員類別	Senior Management 高級管理層	**11**	7
	Middle Management 中級管理層	**13**	17
	Technical Employee 技術員工	**24**	27
	General Employee 一般員工	**64**	20
By Region 按地區	Hong Kong 香港	**67**	45
	China 中國	**45**	26

Employee turnover rate (in %) **僱員流失率**		**2025** **二零二五年**	2024 二零二四年
Total employees turnover rate 僱員總流失率		**25.00**	19.10
By Gender 按性別	Male 男性	**12.28**	15.09
	Female 女性	**38.18**	25.00
By Employment Type 按僱傭類型	Full-time 全職	**25.00**	17.44
	Part-time 兼職	**0.00**	66.67
By Age Group 按年齡組別	Under 30 30歲以下	**27.91**	24.24
	30-50 30至50歲	**25.81**	16.00
	Over 50 50歲以上	**0.00**	16.67
By Employee Category 按僱員類別	Senior Management 高級管理層	**0.00**	0.00
	Middle Management 中級管理層	**0.00**	5.88
	Technical Employee 技術員工	**20.83**	30.56
	General Employee 一般員工	**35.94**	23.81
By Region 按地區	Hong Kong 香港	**29.85**	16.67
	China 中國	**17.78**	24.14

Remuneration and Benefits

The Group strictly complies with relevant laws and regulations to provide employees with competitive remuneration packages and diverse benefits, attracting and retaining top talent. Employee compensation primarily consists of base salary, bonuses, and other benefits. Additionally, the Group offers a comprehensive medical plan, covering hospitalization, surgical benefits, and outpatient services, ensuring employees' health and well-being.

To enhance employees' sense of belonging and job satisfaction, the Group implements various benefits and incentive programs, including medical allowances and paid leave as non-salary compensation. Furthermore, the Group regularly organizes employee engagement activities, such as Lunar New Year, Mid-Autumn Festival, and Christmas luncheons, to foster communication and teamwork among employees, thereby cultivating a positive and dynamic corporate culture.

薪酬及福利

本集團嚴格遵循相關法律及法規，為僱員提供具競爭力的薪酬待遇及多元化福利，以吸引及挽留優秀人才。僱員之薪酬主要由基本薪金、獎金及其他福利組成。此外，本集團為僱員提供全面的醫療計劃，涵蓋住院及手術福利，以及門診服務，以保障僱員的健康與福祉。

為增強僱員的歸屬感及工作滿意度，本集團推行多項福利獎勵計劃，包括醫療津貼計劃及帶薪休假等非工資補償。同時，本集團定期舉辦各類員工活動，例如農曆新年、中秋節及聖誕節等節日午間聚餐，以促進僱員之間的溝通與團隊合作，從而建立積極正面的企業文化。

Promotion and Employee Recruitment

The Group is committed to establishing a fair, just, and transparent employee recruitment and promotion mechanism to ensure the attraction and cultivation of outstanding talents, thereby supporting the long-term development of the business. In the recruitment process, the Group comprehensively considers candidates' academic background, professional experience, personal character, and overall capabilities, and formulates reasonable compensation and benefits packages based on market salary levels and individual performance. The Group is dedicated to providing employees with a fair and transparent promotion mechanism, evaluating them based on performance, professional competence, and development potential. We conduct regular internal promotion reviews, offering upward development opportunities to high-performing employees to ensure that talents receive due recognition and to drive the long-term development of the enterprise. Performance evaluations adopt a two-way communication model, emphasizing interaction and feedback between employees and management to enhance the objectivity and effectiveness of the assessments, further promoting employees' professional development and the collective growth of the enterprise.

晉升及僱員招聘

本集團致力於建立公平、公正及透明的僱員招聘及晉升機制，確保吸納及培養優秀人才，以支持業務長遠發展。在招聘過程中，本集團綜合考量候選人的學術背景、專業經驗、個人品格及綜合能力，並根據市場薪酬水準及個人表現制定合理的薪酬與福利方案。本集團致力為僱員提供公平及透明的晉升機制，根據績效表現、專業能力及發展潛力進行評估。我們定期進行內部晉升審查，為表現優秀的僱員提供向上發展的機會，確保人才獲得應有的認可，並推動企業的長遠發展。績效評估採用雙向溝通模式，強調員工與管理層的互動與反饋，以提升評估的客觀性及有效性，進一步推動員工專業發展與企業共同成長。

Equal Opportunity and Anti-Discrimination

The Group is committed to fostering a fair, just, and diverse and inclusive working environment, ensuring that all employees enjoy equal opportunities and reasonable treatment. We adhere to a diversified employment policy, and in areas such as recruitment, promotion, compensation, and benefits, we strictly prohibit any form of discrimination based on gender, disability, pregnancy, family status, race, color, religious belief, age, sexual orientation, nationality, or trade union membership. All employees, regardless of their background or personal characteristics, are entitled to equal career development opportunities and compensation and benefits, ensuring fairness and inclusivity in the workplace. During the reporting period, the Group was not aware of any significant incidents involving violations of laws and regulations related to recruitment and promotion, compensation and dismissal, working hours, leave arrangements, equal opportunities, diversity, and anti-discrimination. Moving forward, we will continue to refine our employment policies to ensure compliant operations and further promote a culture of diversity and inclusion, fostering the mutual growth of the enterprise and its employees.

平等機會及反歧視

本集團致力於營造公平、公正及多元共融的工作環境，確保所有僱員均享有平等機會及合理待遇。我們堅持多元化僱傭政策，在招聘、晉升、薪酬及福利等方面，絕不基於性別、殘疾、懷孕、家庭狀況、種族、膚色、宗教信仰、年齡、性取向、國籍或工會會員身份等因素作出任何歧視。所有員工，不論其背景或個人特質，均可獲得同等的職業發展機會及薪酬福利待遇，以確保職場的公平與包容。於報告期內，本集團並無知悉任何涉及違反招聘與晉升、薪酬與解僱、工時安排、休假制度、平等機會、多元化及反歧視相關法律法規的重大事件。未來，我們將持續完善僱傭政策，確保合規運營，並進一步推動多元共融文化，以促進企業及員工的共同成長。

6.1.2. Health and Safety

The nature of the Group 's business does not involve high-risk processes or hazardous working environments, as employees primarily work in office settings, resulting in relatively low occupational health and safety risks. Nevertheless, the Group actively implements various health and safety measures to ensure that employees work in a secure environment:

i. The Group encourages employees to actively participate in annual fire drills organized by the property management company and ensures that emergency lighting systems and portable fire extinguishers are installed and available within office premises;

ii. The Group strictly enforces a no-smoking and no-alcohol policy, prohibiting smoking or drinking in all indoor areas of the office to maintain a safe and healthy working environment;

iii. We also provide clear fire emergency response guidelines to assist employees in making appropriate and swift reactions during emergencies;

iv. Employees are encouraged to participate in occupational health and safety-related training programs; and

v. First aid kits are readily available in the office to address sudden health incidents.

6.1.2. 健康及安全

本集團業務性質不涉及高風險工序或危害性作業環境，僱員主要於辦公室內工作，故職業健康及安全風險相對較低。然而，本集團仍積極落實多項健康與安全措施，以確保僱員在安全的環境下工作：

i. 本集團鼓勵員工積極參與由物業管理公司組織的年度消防演習，並確保辦公室範圍內已安裝緊急照明系統及配置手提滅火器；

ii. 本集團嚴格執行無煙及無酒精政策，禁止於辦公室所有室內區域吸煙或飲酒，以維護工作環境的安全與健康；

iii. 我們亦提供明確的火災應變指引，協助僱員在緊急情況下迅速作出適當反應；

iv. 鼓勵員工參與職業健康及安全相關培訓；及

v. 辦公室內均配備急救箱，以應對突發健康事件。

Health and Safety **健康與安全**	**2025** **二零二五年**	2024 二零二四年	**Unit** **單位**
Work-related fatalities 因工死亡人數	**0**	0	Employee 人
Rate of fatalities 死亡比率	**0**	0	%
Lost days (work injury) 損失工作日數(工傷)	**0**	0	Day 天

During the reporting period and the past three years, the Group has not recorded any incidents resulting in fatalities or serious personal injuries, nor has it identified any significant violations of occupational safety and health-related laws and regulations (including the Occupational Safety and Health Ordinance – Chapter 509 of the Laws of Hong Kong) that have had a material impact on the Group's operations. Moving forward, we will continue to enhance our health and safety management systems to ensure compliance with relevant regulatory requirements and to provide employees with a safe and reliable working environment.

於報告期內及過去三年內，本集團並無錄得任何導致死亡或嚴重人身傷害的事故，亦無發現任何嚴重違反職業安全及健康相關法律法規(包括《職業安全及健康條例》－香港法例第509章)而對本集團營運構成重大影響的情況。未來，我們將繼續提升健康與安全管理體系，確保符合相關法規要求，並為僱員提供安全可靠的工作環境。

6.1.3. Development and Training

The Group fully recognizes the importance of employees' continuous development and professional growth to the success of the enterprise and is committed to providing employees with diverse learning and training opportunities to enhance individual skills and strengthen the overall competitiveness of the organization.

To ensure that new employees can quickly adapt to the working environment, the Group provides an induction briefing on their first working day, supplemented by on-the-job guidance from their direct supervisors to help them familiarize themselves with their job responsibilities and related requirements. Furthermore, the Group encourages employees to actively participate in on-the-job training and continuous learning, supporting them in enrolling in work-related courses or training programs to improve their professional knowledge and technical skills, thereby expanding career development opportunities. To further promote self-enhancement among employees, the Group also offers paid study and examination leave to eligible employees to support their pursuit of professional qualifications and further education.

At the same time, the Group places high importance on the continuous professional development of directors and management, regularly arranging their participation in webinars, online seminars, and training courses related to updates in the GEM Listing Rules, corporate governance, and relevant laws and regulations. This ensures that the management is equipped with the latest market and regulatory knowledge and can effectively fulfill their duties. In the future, the Group will continue to optimize its training mechanisms, providing employees with more targeted learning resources to foster mutual growth for both the enterprise and its employees.

6.1.3. 發展及培訓

本集團深明僱員持續發展及專業成長對企業成功的重要性，並致力為僱員提供多元化的學習與培訓機會，以促進個人技能提升，增強企業整體競爭力。

為確保新入職僱員能迅速適應工作環境，本集團於首個工作日為其提供入職簡報，並由直屬主管提供在職指導，以協助僱員熟悉工作職責及相關要求。此外，本集團鼓勵僱員積極參與在職培訓及持續學習，並支持僱員修讀與工作相關的課程或培訓計劃，以提升專業知識及技術水準，從而拓展職業發展機會。為進一步促進員工自我增值，本集團亦為合資格僱員提供有薪進修及考試假期，以支援其專業資格考取及進一步學習。

同時，本集團高度重視董事及管理層的持續專業發展，定期安排參與與GEM上市規則、企業管治及相關法律法規更新有關的網絡直播、網絡研討會及培訓課程，以確保管理層具備最新的市場與法規知識，並能夠有效履行職責。未來，本集團將持續優化培訓機制，為僱員提供更具針對性的學習資源，推動企業與員工共同成長。

Percentage of trained employees **受訓僱員百分比**		**2025** **二零二五年**	2024 二零二四年
Percentage of trained employees 受訓僱員百分比		**73.21%**	39.44%
By Gender 按性別	Male 男性	**71.93%**	27.91%
	Female 女性	**100.00%**	57.14%
By Employee Category 按僱員類別	Senior Management 高級管理層	**9.09%**	14.29%
	Middle Management 中級管理層	**69.23%**	29.41%
	Technical Employee 技術員工	**25.00%**	40.74%
	General Employee 一般員工	**100.00%**	55.00%

Average training hours completed **完成受訓的平均時數**		**2025** **二零二五年**	2024 二零二四年
Average training hours per employee 每名僱員完成受訓的平均時數		**2.39**	0.28
By Gender 按性別	Male 男性	**2.01**	0.23
	Female 女性	**1.92**	0.36
By Employee Category 按僱員類別	Senior Management 高級管理層	**0.50**	0.14
	Middle Management 中級管理層	**1.32**	0.06
	Technical Employee 技術員工	**3.22**	0.56
	General Employee 一般員工	**1.15**	0.15

6.1.4. Labour Standards

The Group adheres strictly to the principles of compliant operations, rigorously complying with the Employment Ordinance (Chapter 57 of the Laws of Hong Kong) and other relevant labor laws and regulations in Hong Kong. We firmly prohibit the employment of child labor and forced labor, ensuring that all employees are hired in a legal and fair environment.

The Group has established stringent recruitment and employment management systems. All new employees are required to provide valid identification documents to verify that their age meets the legal employment requirements, thereby eliminating the possibility of employing underage workers. Additionally, the Group regularly reviews its human resources policies to ensure that all employment arrangements comply with applicable regulations and that all employees enjoy fair and reasonable working conditions. Should any illegal activities be identified, the Group will immediately take serious measures, including termination of employment, and promptly report to the relevant government authorities to safeguard labor rights and uphold corporate integrity.

During the reporting period, the Group did not identify any significant violations related to child labor or forced labor. We will continue to refine our employment management mechanisms to ensure that all employees work in a safe, just, and human rights-respecting environment.

6.1.4. 勞工準則

本集團堅守合規經營原則，嚴格遵守《僱傭條例》（香港法例第57章）及香港其他相關勞工法律及法規，堅決禁止僱用童工及強迫勞工，以確保所有僱員均在合法及公平的環境下受聘。

本集團已建立嚴格的招聘及僱傭管理制度，所有新入職僱員均須提供有效身份證明文件，以確保其年齡符合法定就業要求，杜絕聘用未成年勞工。此外，本集團亦定期檢視人力資源政策，確保所有僱傭安排均符合適用法規，並確保所有僱員均享有公平合理的工作條件。倘若發現任何違法行為，本集團將立即採取嚴肅處理措施，包括終止僱傭關係，並及時向相關政府機構報告，以維護勞工權益及企業誠信。

於報告期內，本集團概無發現任何涉及童工或強迫勞工的重大違規情況，並將持續完善僱傭管理機制，以確保所有僱員均在安全、公正及尊重人權的環境下工作。

7. OPERATING PRACTICES AND SOCIAL INVESTMENT

7.1. Supply Chain Management

The Group is committed to building a responsible and sustainable supply chain, ensuring that our partners meet the Group's standards for quality, compliance, and environmental and social responsibility. The Group's primary suppliers encompass software platform services as well as mobile games and applications businesses. When selecting new suppliers, the Group conducts rigorous evaluations, considering factors such as the supplier's reputation, product quality, technical capabilities, business scale, compliance, payment terms, delivery capacity, and after-sales service to ensure the stability and efficient operation of the supply chain.

To promote sustainable development, the Group prioritizes suppliers that take on environmental and social responsibilities, such as those offering reusable or renewable products and contractors employing low-carbon construction technologies. The Group also maintains communication with suppliers to explore measures for reducing pollution and environmental footprints, ensuring their operations comply with relevant environmental and social regulations. Furthermore, the Group requires all suppliers to adhere to business ethics, ensuring that their operations align with principles of fairness, transparency, and sustainable development.

During the reporting period, the Group's main suppliers were all Hong Kong and PRC suppliers, with whom we have maintained stable and trusting cooperative relationships. No suppliers were found to be in violation of environmental or social-related laws and regulations, and there were no significant environmental or social risks impacting the Group's business operations.

7. 經營實踐及社會投資

7.1. 供應鏈管理

本集團致力於構建負責任及可持續的供應鏈，確保合作夥伴符合本集團對品質、合規及環境社會責任的要求。本集團之主要供應商涵蓋軟件平台業務以及手機遊戲及應用業務。在甄選新供應商時，本集團進行嚴格評估，考量供應商的信譽、產品品質、技術能力、業務規模、合規經營、支付條款、交付能力及售後服務等因素，以確保供應鏈的穩定性與高效運作。

為促進可持續發展，本集團優先選用承擔環境及社會責任的供應商，例如選購可重用或可再生產品的供應商，以及採用低碳建築技術的承包商。本集團亦與供應商保持溝通，探討減少污染及環境足跡的措施，確保其營運符合相關環境及社會法規。此外，本集團要求所有供應商恪守企業道德，確保業務營運符合公平、透明及可持續發展原則。

於報告期內，本集團的主要供應商均為香港及中國供應商，我們與彼等維持穩定及互信的合作關係，並未發現任何供應商違反環境或社會相關法律法規，亦無重大環境及社會風險影響本集團業務運營。

Supply Chain Management **供應鏈管理**	**2025** **二零二五年**	2024 二零二四年
Total number of suppliers 供應商總數	**181**	50

7.2. Product Responsibility

Data Privacy Protection

The Group, as a professional service provider, is required to handle and process sensitive personal and confidential information of clients or corporate entities during its business operations. Therefore, safeguarding client data privacy and maintaining data security are among the Group's core priorities. The Group strictly adheres to the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong) and the six data protection principles, ensuring that all personal data collected, stored, and used is strictly limited to specified purposes. Additionally, the Group implements stringent confidentiality measures to prevent data leakage or unauthorized use. To ensure comprehensive protection of data security and client privacy, the Group has established the following management mechanisms.

i. Access to client data is restricted exclusively to authorized designated employees to minimize the risk of unauthorized access;

ii. Personal data will not be disclosed to any third party without the explicit authorization of the client;

iii. All employees handling confidential information are required to sign confidentiality agreements to ensure compliance with relevant confidentiality obligations;

iv. Technical isolation between internal networks and business networks has been implemented to enhance data security; and

v. All physical client files are stored in controlled lockers to prevent unauthorized access.

To ensure the ongoing effectiveness of our data security business model, the Group regularly reviews its technical isolation protocols between internal and business networks to identify and mitigate potential cybersecurity vulnerabilities.

7.2. 產品責任

資料私隱保障

本集團作為專業服務提供商，在業務運營過程中需接觸及處理重要客戶或公司機構之個人及機密資料。因此，保障客戶資料私隱及維護數據安全乃本集團核心關注事項之一。本集團嚴格遵守香港法例第486章《個人資料（私隱）條例》及六項保障資料原則，確保所有收集、存儲及使用的個人資料僅限於指定用途，並採取嚴格保密措施以防止資料外洩或未經授權使用。為確保數據安全及客戶私隱得到充分保障，本集團實施以下管理機制。

i. 僅授權指定僱員可存取客戶資料，以減低未經授權存取的風險；

ii. 未經客戶明確授權，不會向任何第三方披露其個人資料；

iii. 要求所有涉及機密資訊之僱員簽署保密協議，以確保履行相關保密責任；

iv. 設立內部網絡與商業網絡的技術隔離，提升數據安全性；及

v. 確保所有實體客戶檔案均存放於受管控的鎖櫃內，以防止未經授權存取。

為確保我們的數據安全業務模式持續有效，本集團定期檢討內部網絡與業務網絡之間的技術隔離協議，以識別並減輕潛在的網路安全漏洞。

During the reporting period, the Group did not encounter any breaches of relevant personal data privacy laws and regulations. The Group will continue to strengthen its data protection mechanisms to enhance client trust and uphold its corporate reputation.

於報告期內，本集團未有發生任何違反相關個人資料私隱法律及法規的情況，並將持續加強數據保護機制，以提升客戶信任及維護企業聲譽。

Client Service

The Group is dedicated to delivering high-quality communication software platforms and related technical services, with a focus on the development and promotion of server-based proprietary technologies. To ensure service quality and enhance customer experience, the Group's project teams maintain close communication with clients through channels such as email and telephone, ensuring smooth business processes. The teams actively monitor project progress, promptly addressing and resolving any issues that may arise during daily operations to guarantee service stability and customer satisfaction.

客戶服務

本集團致力於提供高質素之通訊軟件平台及相關技術服務，並專注於開發及推廣基於伺服器之專利技術。為確保服務質素及提升客戶體驗，本集團項目團隊透過電郵及電話等管道與客戶保持緊密聯繫，確保業務流程暢順，並積極監察項目進度，迅速回應及解決日常運營中可能出現之問題，以確保服務穩定性及客戶滿意度。

Product Responsibility **產品責任**	**2025** **二零二五年**	2024 二零二四年
Percentage of total products sold or shipped subject to recalls 已售或已運送產品總數中須回收的百分比	**0%**	0%
Number of products and service-related complaints received 接獲關於產品及服務的投訴數目	**0**	0

Advertising

The Group strictly adheres to relevant laws and regulations, ensuring that all externally disclosed information complies with the principles of truthfulness, accuracy, and fairness, and prohibits any misleading statements or false information. All advertising content must include a dedicated hotline for handling customer complaints to ensure that consumers receive timely responses and assistance. To further ensure compliance and the accuracy of information, all advertisements must undergo rigorous review and approval by management prior to publication, ensuring that the content meets regulatory requirements and market standards. Additionally, the Group strictly complies with all applicable laws and regulatory provisions, ensuring that service operations adhere to relevant regulations concerning health and safety, advertising standards, labeling management, and privacy protection.

During the reporting period, the Group did not identify any significant violations of the aforementioned laws and regulations, nor did any such violations have a material impact on business operations. The Group did not encounter any major breaches of laws and regulations related to the health and safety, advertising, labeling, and privacy aspects of service provision. Furthermore, the Group did not receive any significant complaints or claims related to the leakage of customer privacy data or losses incurred by customers due to product or service quality issues. The Group will continue to strengthen its internal oversight mechanisms to ensure compliant operations and is committed to enhancing customer satisfaction and market reputation.

廣告

本集團嚴格遵守相關法律及法規，確保對外披露之資訊均符合真實、準確及公正之原則，並杜絕任何誤導性陳述或虛假資訊。所有廣告內容均須包括客戶投訴處理之專屬熱線，以確保消費者可獲適時回應及協助。為進一步確保合規性及資訊準確性，所有廣告於發佈前，均須經管理層嚴格審核及批准，確保內容符合法規要求及市場標準。此外，本集團嚴格遵守所有適用之法律及監管規定，確保服務營運符合健康與安全、廣告規範、標籤管理及私隱保障等相關法規。

於報告期內，本集團概無發現任何重大違反上述法律及法規之情況，亦未有因此對業務營運造成重大影響。本集團概無發現任何重大違反與服務提供之健康與安全、廣告、標籤及私隱相關法律及法規之情況。此外，本集團亦無接獲涉及客戶私隱資料洩露或因產品及服務品質問題而導致客戶損失之重大投訴或索償。本集團將持續加強內部監管機制，確保合規營運，並致力提升客戶滿意度及市場信譽。

7.3. Anti-Corruption

The Group upholds the highest standards of openness, integrity, and corporate responsibility, striving to maintain business integrity and strictly prohibiting any form of corrupt practices, including bribery, extortion, fraud, and money laundering. To ensure that operations align with ethical standards and regulatory requirements, the Group has established a comprehensive Code of Conduct for employees, which all staff and management are required to strictly adhere to. This Code encompasses the following key principles:

i. Employees must not offer, solicit, or accept any benefits that exceed the scope of normal business interactions. Without the approval of their department head or senior executives, employees are prohibited from accepting or providing any form of entertainment;

ii. Employees must not obtain or retain business through bribery or any other improper means;

iii. Employees should avoid any actions that may lead to conflicts of interest; and

iv. In cases involving potential conflicts of interest, employees must immediately disclose all relevant details to management.

7.3. 反貪污

本集團秉持最高標準之開放性、廉潔性及企業責任，致力維護商業誠信，嚴格禁止任何形式之貪污行為，包括賄賂、勒索、欺詐及洗黑錢。為確保營運符合道德規範及法規要求，本集團已制定全面的僱員行為準則，並要求所有僱員及管理層嚴格遵守。該準則涵蓋以下主要原則：

i. 僱員不得提供、誘使或收受任何超出一般業務交往範圍之利益，未經部門主管或主要行政人員批准，不得擅自接受或提供任何款待；

ii. 僱員不得透過行賄或其他不當方式獲取或保留業務；

iii. 僱員應避免任何可能導致利益衝突之行為；及

iv. 若涉及潛在利益衝突，僱員應立即向管理層作出全面披露。

Anti-Corruption **反貪污**	**2025** **二零二五年**	2024 二零二四年
Number of concluded legal cases regarding corruption 已審結關於腐敗的案件數目	**0**	0

7.3.1 Whistle-blowing Policy:

The Group has established a whistle-blowing policy to provide employees with clear guidance on reporting any misconduct or malpractice, including corruption. Employees may report any suspicious incidents anonymously to management in writing or verbally, providing relevant details and evidence. The Group commits to the following:

i. Maintaining strict confidentiality regarding the identity of the whistle-blower. Unless required by law, the identity of the whistle-blower will not be disclosed without their consent;

ii. Ensuring that whistle-blowers are protected from any unfair dismissal, harassment, or retaliation, even if the reported matter is ultimately unsubstantiated;

iii. Promptly initiating investigations into any reported incidents by management to ensure appropriate handling of the matter; and

iv. Assigning the Board Audit Committee to oversee the operation of the whistle-blowing policy, with the Company Secretary responsible for daily supervision and implementation.

7.3.1 舉報政策：

本集團已設立舉報政策，為僱員提供清晰指引，使其可就任何不當或瀆職行為（包括貪污）作出舉報。僱員可透過書面或口頭方式向管理層匿名舉報任何可疑事件，並提供相關詳情及證據。本集團承諾：

i. 嚴格保密舉報者身份，除非基於法律要求，否則未經舉報者同意，不會披露其身份；

ii. 即使舉報最終未能證實，亦會確保舉報者免受任何不公正解僱、騷擾或報復；

iii. 管理層將立即就任何舉報事項展開調查，確保相關事件得到適當處理；及

iv. 董事會審核委員會負責監督舉報政策之運作，並已委派公司秘書負責日常監督及執行。

8. COMMUNITY INVESTMENT

As experts in digital solutions, the Group is committed to creating an inclusive digital environment, ensuring that all individuals can conveniently access information and services on our website, reflecting our dedication to digital inclusion. Upholding our corporate social responsibility, the Group actively builds a positive image within the communities where we operate and strives to maintain close communication and interaction with local communities, contributing to their development. We encourage employees to voluntarily participate in community activities and projects during their spare time as a way of giving back to society.

8. 社區投資

作為數碼解決方案的專家，本集團致力於打造一個包容的數碼環境，確保所有人士均能便捷地獲取網站上的資訊及服務，體現我們對數碼共融的承諾。本集團秉持企業社會責任，積極於經營所在社區建立正面形象，並致力與當地社區保持緊密溝通及互動，為社區發展作出貢獻。我們鼓勵僱員於工餘時間自發參與社區活動及項目，以回饋社會。

9. HKEX ESG REPORTING CODE CONTENT INDEX

9. 香港交易所環境、社會及管治報告守則內容索引

Aspect/KPI 層面／關鍵績效指標	Disclosure Requirements 披露規定	Section 章節
Governance Structure	A statement from the board containing: (i) a disclosure of the board's oversight of ESG issues; (ii) ESG management approach and strategy, including evaluation and prioritization of material issues; and (iii) how the board reviews progress against ESG goals and targets.	Board Statement of ESG Governance
管治架構	由董事會發出的聲明，當中載有下列內容： (i) 披露董事會對環境、社會及管治事宜的監管； (ii) 環境、社會及管治管理方針及策略，包括評估及優次排列重要事宜；及 (iii) 董事會如何按環境、社會及管治相關目標檢討進度。	董事會關於環境、社會及管治的聲明
Reporting Principles	A description of how the reporting principles (Materiality, Quantitative, and Consistency) were applied in the preparation of the ESG report.	About this Report
匯報原則	描述在編備環境、社會及管治報告時如何應用匯報原則（重要性、量化及一致性）。	有關本報告
Reporting Boundary	A narrative explaining the reporting boundaries and describing the process used to identify which entities or operations are included.	About this Report
匯報範圍	解釋匯報範圍及描述挑選哪些實體或業務納入報告的過程。	有關本報告

Aspect/KPI 層面／關鍵績效指標	Disclosure Requirements 披露規定	Section 章節
A. Environmental **A.環境**		
Aspect A1: Emissions **層面A1：排放物**		
General Disclosure: 一般披露：	Information on policies and compliance with laws relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and nonhazardous waste. 有關廢氣及溫室氣體排放、向水及土地的排污及有害及無害廢棄物的產生的政策及遵守相關法律的資料。	Emissions 排放
KPI A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Emissions 排放
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions and intensity. 直接（範圍1）及能源間接（範圍2）溫室氣體排放量及密度。	Emissions 排放
KPI A1.3	Total hazardous waste produced and intensity. 所產生有害廢棄物總量及密度。	Emissions 排放
KPI A1.4	Total non-hazardous waste produced and intensity. 所產生無害廢棄物總量及密度。	Emissions 排放
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Emissions 排放
KPI A1.6	Description of how wastes are handled, reduction target(s) set and steps taken. 描述處理廢棄物的方法、所訂立的減廢目標及所採取的步驟。	Emissions 排放

Aspect/KPI 層面／關鍵績效指標	Disclosure Requirements 披露規定	Section 章節
Aspect A2: Use of Resources **層面A2：資源使用**		
General Disclosure: 一般披露：	Policies on the efficient use of resources, including energy, water, and raw materials. 有效使用資源（包括能源、水及其原材料）的政策。	Use of Resources 資源使用
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity. 按類型劃分的直接及／或間接能源總耗量及密度。	Use of Resources 資源使用
KPI A2.2	Water consumption in total and intensity. 總耗水量及密度。	Use of Resources 資源使用
KPI 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。	Use of Resources 資源使用
KPI A2.4	Description of issues in sourcing water, water efficiency target(s) set and steps taken. 描述求取適用水源上的問題，以及所訂立的用水效益目標及所採取的步驟。	Use of Resources 資源使用
KPI A2.5	Total packaging material used for finished products. 製成品所用包裝材料的總量。	Use of Resources (N/A) 資源使用（不適用）

Aspect/KPI 層面／關鍵績效指標	Disclosure Requirements 披露規定	Section 章節
Aspect A3: Environment & Natural Resources **層面A3：環境及天然資源**		
General Disclosure: 一般披露：	Policies on minimising significant impacts on the environment and natural resources. 減低對環境及天然資源造成重大影響的政策。	Environment and Natural Resources 環境及自然資源
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and actions taken. 描述業務活動對環境及天然資源的重大影響及已採取的行動。	Environment and Natural Resources 環境及自然資源
Aspect A4: Climate Change **層面A4：氣候變化**		
General Disclosure: 一般披露：	Policies on identification and mitigation of significant climate-related issues. 識別及應對重大氣候相關事宜的政策。	Climate Change 氣候變化
KPI A4.1	Description of significant climate-related issues which have impacted or may impact the issuer and actions taken. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	Climate Change 氣候變化
B.Social **B.社會** **Aspect B1: Employment** **層面B1：僱傭**		
General Disclosure: 一般披露：	Policies and compliance regarding compensation, recruitment, promotion, working hours, diversity, and anti-discrimination. 有關薪酬、招聘、晉升、工作時數、多元化及反歧視的政策及合規情況。	Employment 僱傭
KPI B1.1	Total workforce by gender, employment type, age group, and geographical region. 按性別、僱傭類型、年齡組別及地區劃分的僱員總數。	Employment 僱傭
KPI B1.2	Employee turnover rate by gender, age group, and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	Employment 僱傭

Aspect/KPI 層面／關鍵績效指標	Disclosure Requirements 披露規定	Section 章節
Aspect B2: Health and Safety **層面B2：健康與安全**		
General Disclosure: 一般披露：	Policies and compliance relating to providing a safe working environment and protecting employees. 有關提供安全工作環境及保護僱員的政策及合規情況。	Health and Safety 健康與安全
KPI B2.1	Number and rate of work-related fatalities in each of the past three years. 過去三年每年因工亡故的人數及比率。	Health and Safety 健康與安全
KPI B2.2	Lost days due to work injury. 因工傷損失工作日數。	Health and Safety 健康與安全
KPI B2.3	Description of occupational health and safety measures adopted and implementation. 描述所採納的職業健康與安全措施及執行情況。	Health and Safety 健康與安全
Aspect B3: Development & Training **層面B3：發展及培訓**		
General Disclosure: 一般披露：	Policies on improving employees' knowledge and skills. Description of training activities. 有關提升僱員知識及技能的政策。描述培訓活動。	Development and Training 發展及培訓
KPI B3.1	Percentage of employees trained by gender and employee category. 按性別及僱員類別劃分的受訓僱員百分比。	Development and Training 發展及培訓
KPI B3.2	Average training hours completed per employee by gender and category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Development and Training 發展及培訓

Aspect/KPI 層面／關鍵績效指標	Disclosure Requirements 披露規定	Section 章節
Aspect B4: Labour Standards **層面B4：勞工準則**		
General Disclosure: 一般披露：	Policies and compliance relating to preventing child and forced labour. 有關防止童工或強制勞工的政策及合規情況。	Labour Standards 勞工準則
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	Labour Standards 勞工準則
KPI B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	Labour Standards 勞工準則
Aspect B5: Supply Chain Management **層面B5：供應鏈管理**		
General Disclosure: 一般披露：	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險的政策。	Supply Chain Management 供應鏈管理
KPI B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Supply Chain Management 供應鏈管理
KPI B5.2	Description of practices relating to engaging suppliers and monitoring. 描述有關聘用及監察供應商的慣例。	Supply Chain Management 供應鏈管理
KPI B5.3	Description of practices used to identify environmental and social risks along the chain. 描述有關識別供應鏈每個環節的環境及社會風險的慣例。	Supply Chain Management 供應鏈管理
KPI B5.4	Description of practices used to promote environmentally preferable products. 描述促使多用環保產品的慣例。	Supply Chain Management 供應鏈管理

Aspect/KPI 層面／關鍵績效指標	Disclosure Requirements 披露規定	Section 章節
Aspect B6: Product Responsibility **層面B6：產品責任**		
General Disclosure: 一般披露：	Policies and compliance on health/safety, advertising, labelling, and privacy matters. 有關健康／安全、廣告、標籤及私隱事宜的政策及合規情況。	Product Responsibility 產品責任
KPI B6.1	Percentage of products sold/shipped subject to recalls for safety/health reasons. 已售／已運送產品中因安全／健康理由而須回收的百分比。	Product Responsibility 產品責任
KPI B6.2	Number of service-related complaints received and how they are dealt with. 接獲關於服務的投訴數目以及應對方法。	Product Responsibility 產品責任
KPI B6.3	Description of practices relating to observing and protecting intellectual property. 描述與維護及保障知識產權有關的慣例。	Product Responsibility 產品責任
KPI B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	Product Responsibility 產品責任
KPI B6.5	Description of consumer data protection and privacy policies and implementation. 描述消費者資料保障及私隱政策及執行情況。	Product Responsibility 產品責任
Aspect B7: Anti-corruption **層面B7：反貪污**		
General Disclosure: 一般披露：	Policies and compliance relating to bribery, extortion, fraud, and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的政策及合規情況。	Anti-corruption 反貪污
KPI B7.1	Number of concluded legal cases regarding corrupt practices during the period. 期內已審結的貪污訴訟案件數目。	Anti-corruption 反貪污
KPI B7.2	Description of preventive measures and whistle-blowing procedures. 描述防範措施及舉報程序。	Anti-corruption 反貪污

Aspect/KPI 層面／關鍵績效指標	Disclosure Requirements 披露規定	Section 章節
KPI B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	Anti-corruption 反貪污
Aspect B8: Community Investment **層面B8：社區投資**		
General Disclosure: 一般披露：	Policies on community engagement to understand needs and interests. 有關以社區參與來了解需要及利益的政策。	Community Investment 社區投資
KPI B8.1	Focus areas of contribution (e.g. education, health, culture, sport). 專注貢獻範疇（如教育、健康、文化、體育）。	Community Investment 社區投資
KPI B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源（如金錢或時間）。	Community Investment 社區投資

Area 範疇	Requirement Summary 規定概要	Section 章節
Part D: Climate-related Disclosures **D部分：氣候相關披露**		
Governance	(a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. (b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities.	Climate Change
管治	(a) 負責監督氣候相關風險和機遇的治理機構（可包括董事會、委員會或其他同等治理機構）或個人。 (b) 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色。	氣候變化

Area 範疇	Requirement Summary 規定概要	Section 章節
Strategy 策略	Climate-related risks and opportunities 氣候相關風險和機遇 Business model and value chain 業務模式和價值鏈 Strategy and decision-making 策略和決策 Financial position, financial performance and cash flows 財務狀況、財務表現及現金流量 Climate resilience 氣候韌性	Climate Change 氣候變化
Risk Management	(a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks. (b) the processes the issuer uses to identify, assess, prioritise and monitor climate related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate related opportunities). (c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.	Climate Change
風險管理	(a) 發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策。 (b) 發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程（包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊）。 (c) 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。	氣候變化

Area 範疇	Requirement Summary 規定概要	Section 章節
Metrics & Targets 指標及目標	Greenhouse gas emissions 溫室氣體排放	Climate Change 氣候變化
	Climate-related transition risks 氣候相關轉型風險	
	Climate-related physical risks 氣候相關物理風險	
	Climate-related opportunities 氣候相關機遇	
	Capital deployment 資本運用	
	Internal carbon prices 內部碳定價	
	Remuneration 薪酬	
	Industry-based metrics 行業指標	
	Climate-related targets 氣候相關目標	

Wuxi Life International Holdings Group Limited
悟喜生活國際控股集團有限公司