

暢由聯盟集團有限公司

CHANGYOU ALLIANCE GROUP LIMITED

(incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號：1039



Environmental,
Social and
Governance Report
環境、社會及管治報告

2021



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I. Group Information

Changyou Alliance Group Limited (the “Company” and, together with its subsidiaries, collectively the “Group”), has capitalized on its years of experience in the e-commerce business, which has enabled the Group to grasp market opportunities and enter the digital points business segment and industry (the “Digital Points Business”). In the second half of 2017, the Group, together with CCB International, UnionPay Merchant, China Mobile, Bank of China and China Eastern Airlines formed a joint venture to develop a global “Digital Point Business Ecosystem Alliance” (the “Changyou Platform”) and to create a new blue ocean of a brand new, sustainable, and recyclable digital-points ecosystem by applying digital points as financial assets.

To better promote our corporate image and in line with the Group’s strategic focus on the development of Changyou, the English name of them Company has been changed from “Fortunet e-Commerce Group Limited” to “Changyou Alliance Group Limited” and the Company has adopted “暢由聯盟集團有限公司” as the dual foreign name in Chinese of the Company in place of “鑫網易商集團有限公司” with effect from 3 June 2020.

II. Chairman’s Statement

Aftershock of the pandemic from 2020 is still affecting the globe in various aspect in 2021. The rising global political tension and economic downturn have created uncertainty around the world. Fortunately, according to the National Bureau of Statistics of China, the economic and social development of China is now recovering due to the scientific coordination effective prevention. The regenerating domestic economic environment has also built the cornerstone for the start of the 14th Five Year Plan. Benefitting from the gradual recovery of economy, it is foreseeable that the consumer sector will soon be back on track, followed by the stimulated growth of the digital points market.

With the rising recognition of blockchain, big data, artificial intelligence and SaaS technology among the financial market, the Group strives to be the pioneer in the everchanging market. The Group also understand that the development could be vulnerable without a sustainable future. In addition to the prevailing technology, the Group continued to actively fulfil its environmental and social responsibilities in the previous year.

I. 集團資料

暢由聯盟集團有限公司(「本公司」，連同其附屬公司統稱「本集團」)利用自身在電子商務業務中的多年經驗，使本集團能把握市場機會，並進入數字積分業務部分及行業(「數字積分業務」)。於二零一七年下半年，本集團聯合建銀國際、銀聯商務共同發起，特邀中國移動、中國銀行以及東方航空共同參與的合營企業，正在全力打造面向全球的「數字積分商業生態聯盟」(簡稱「暢由平台」)，將通過積分撬動金融資產新藍海，打造一個全新、可持續及可循環的數字積分生態系統。

為更好地推廣本集團企業形象，並符合發展暢由的戰略焦點，自二零二零年六月三日起，本公司的英文名稱已由「Fortunet e-Commerce Group Limited」更改為「Changyou Alliance Group Limited」，而本公司已採納「暢由聯盟集團有限公司」作為本公司的中文雙重外語名稱，以取代「鑫網易商集團有限公司」。

II. 主席報告

二零二零年疫情的餘波於二零二一年仍對全球各地各個方面帶來影響。全球政治緊張局勢持續升溫，加上經濟下滑，令全球環境不明朗。幸好，根據國家統計局披露，由於科學統籌及有效防控，中國經濟及社會發展正在復甦。國內經濟環境復甦也為「十四五」開局奠定基石。受惠於經濟逐步復甦，消費者行業料將在短期內重回正軌，繼而刺激數字積分市場增長。

隨着區塊鏈、大數據、人工智能和SaaS技術在金融市場的認受性日益提高，本集團致力在瞬息萬變的市場中搶佔先機。本集團亦明白，如沒有可持續發展的未來，自身發展很可能不堪一擊。除現有技術外，本集團於去年繼續積極履行其環境及社會責任。



II. Chairman's Statement (Continued)

Comprehensive sustainability strategy with aims is established by the Group to create sustainable values to its stakeholders and brought positive impacts to the environment and society. The Board of Directors of the Group has ultimate responsibility for ensuring the effectiveness of the Group's environmental, social and governance policies. The Board has established dedicated teams to manage ESG issues within each business division in the Group. Designated staff has been assigned to enforce and supervise the implementation of the relevant ESG policies. The Group is also committed to constantly reviewing and adjusting the Group's sustainability policies to satisfy the ever-changing needs of its stakeholders. Details of its management approach in environmental and social aspects can be found in the different sections of this ESG Report. The Group believes that sustainability is essential to the long-term development of the Group.

The Group expects to continue to establish and improve our ESG management structure, and adopt highly transparent operating structure, including but not limited to:

- Continuously identify sustainability issues arising from external trends in the industry and timely revise the corresponding policies;
- Review and monitor sustainability policies to ensure their continuous effectiveness;
- Continually improve the annual ESG reports, set policy objectives, key performance indicators and measures in line with the Group's operations, and monitor the effectiveness of environmental, social and governance risk control and internal control mechanisms;
- Enhance the disclosure of the Group's work and performance in the relevant areas with reference to the views of the various stakeholders of the Group.

On behalf of the Board, I would like to express my gratitude to our management and staff for their dedication and contribution to the Group throughout the year ended 31 December 2021.

By order of the board
Changyou Alliance Group Limited
Cheng Jerome
Chairman
20 May 2022

II. 主席報告(續)

本集團已制定全面可持續發展策略，旨在為持份者創造可持續的價值，為環境和社會帶來正面的影響。本集團董事會需確保本集團的環境、社會及管治政策的成效，並對其負最終責任。董事會已在本集團各業務部門建立專門負責管理環境、社會及管治事宜的小組。指定工作人員已被任命執行相關環境、社會及管治政策並加以監督。本集團亦不斷回顧及調整本集團的可持續政策，以滿足不斷變化的持份者需求。本集團在環境及社會方面的管理方針已在本環境、社會及管治報告的不同章節中詳細說明。本集團堅信可持續發展對本集團的長久發展至關重要。

本集團期望能持續建立和完善環境、社會及管治管理結構，實行高透明度的營運架構，包括但不限於：

- 持續識別行業內因外部趨勢而產生的可持續發展事宜，及時修改相應政策；
- 檢討及監察可持續發展政策，確保其成效得以持續；
- 不斷完善年度環境、社會及管治報告，設定符合本集團營運情況的政策目標、主要績效指標及措施，並監督環境、社會及管治風險控制及內部控制機制的成效；
- 參考本集團各持份者的意見，加強披露本集團在有關方面的工作及表現。

截至二零二一年十二月三十一日止年度期間，本集團的管理層及員工專心致志，貢獻良多，本人謹代表董事會向他們致以衷心謝意。

承董事會命
暢由聯盟集團有限公司
主席
Cheng Jerome
二零二二年五月二十日

Environmental, Social and Governance Report 環境、社會及管治報告



III. About the Report

This environmental, social and governance report (the “Report”) provides a comprehensive overview on the Group’s environmental, social and governance policies, and performance during the financial year ended 31 December 2021, and shows the economic, social and environmental sustainability of our business activities.

1. Reporting Period

The Report covers the environmental and social performance within the operational boundaries of the Group on digital point business in all operating regions. The gross merchandise volume of the Digital Point business amounted to approximately RMB157.3 million for the year ended 31 December 2021 (FY2020: approximately RMB440.1 million), representing a decrease of approximately RMB282.8 million (approximately 64.3%) over the same period of last year.

The reporting period of this ESG Report is from 1 January 2021 to 31 December 2021 (FY2021), unless specifically stated otherwise. This ESG Report will be issued on an annual basis.

2. Standards of the Report

This ESG Report is prepared pursuant to the Environmental, Social and Governance Reporting Guide set out in Appendix 27 of the Main Board Listing Rules of The Stock Exchange of Hong Kong Limited (the “Reporting Guide”) and on the basis of its four reporting principles – Materiality, Quantitative, Balance and Consistency.

3. Reporting Scope

The Group has also reported on key social performance indicators set out in the “Comply or Explain”, including the KPIs in Aspect B1 – B8, under the Guide in hopes of enhancing stakeholders’ understanding of the Group’s environmental, social and governance performance. For the corporate governance practices and more information on the Group, please refer to our 2021 Annual Report.

III. 關於報告

本環境、社會及管治報告(「報告」)全面概述本集團於截至二零二一年十二月三十一日止財政年度在環境、社會及管治的政策及績效，並展示我們業務活動在經濟、社會和環境方面的可持續性。

1. 報告涵蓋時期

報告所涵蓋的內容包括本集團所有營運地區數字積分業務的環境及社會表現。截至二零二一年十二月三十一日止年度，數字積分業務的交易總額達約人民幣157.3百萬元(二零二零財年：約人民幣440.1百萬元)，較去年同期減少約人民幣282.8百萬元(約64.3%)。

除另有特別指明外，本環境、社會及管治報告涵蓋時期乃由二零二一年一月一日起至二零二一年十二月三十一日止(二零二一財年)。本環境、社會及管治報告將以年為單位進行發佈。

2. 報告準則

本環境、社會及管治報告依據香港聯合交易所有限公司主板上市規則附錄二十七所載的環境、社會及管治報告指引(「報告指引」)並基於其重要性、量化、平衡及一致性四項報告原則所編製。

3. 報告範圍

本集團亦已報告「不遵守就解釋」中載述的關鍵社會績效指標，包括指引中層面B1-B8的關鍵績效指標，以增強持份者對本集團環境、社會及管治績效的瞭解。有關本集團的企業管治常規及更多資料，請參閱我們的二零二一年年報。



III. About the Report (Continued)

3. Reporting Scope (Continued)

The key ESG performance indicator data were collected from the operational control system of the Group and its subsidiaries. The data required under new ESG reporting requirements is collected by the current tools the Group is using. The Group will continue to explore the possibility in expanding the scope of disclosure in the future and deepen its work and philosophy of sustainable development. This report is prepared in both English and Chinese and has been uploaded to the Group's website at <http://www.changyou-alliance.com/>.

4. ESG Governance

The Board of Directors of the Group has ultimate responsibility for ensuring the effectiveness of the Group's environmental, social and governance policies. The Board recognises the importance of corporate governance and is committed to the integration of sustainability into its strategic plan and daily operations.

With the support of the Board, a cross-functional team of business and functional leaders has been established to enforce and supervise the implementation of the relevant ESG policies. Different departments of the Group have participated in the preparation of the ESG Report to assist the Group in reviewing its operations and identifying relevant ESG issues and assessing the importance of related matters to its business and each stakeholder.

The management of the Group oversees, reviews, and evaluates the Group's sustainability performance including climate-related issues. The management reports to the board on the Group's sustainability standards, priorities, and goals semi-annually. Internal meetings have been arranged by the management to discuss their respective roles to ensure they take part in the process.

There are growing expectations for companies to provide transparent and reliable insights into their ESG impacts. The Group is committed to constantly reviewing and adjusting the Group's sustainability policies to satisfy the ever-changing needs of its stakeholders. The Group believes that sustainability is essential to the long-term development of the Group. To pursue a brighter future, the Group sets goals on each material ESG issues according to the historical performance/indicator. And the management review the performance of each area regularly and have the internal meeting with related staff to ensure the goals could be achieved. The goals will be addressed in the later section of the Report.

III. 關於報告(續)

3. 報告範圍(續)

環境、社會及管治關鍵績效指標的資料均通過本集團及其附屬公司的營運控制系統取得。根據新的環境、社會及管治報告要求所需的數據由本集團目前使用的工具收集所得。本集團將繼續發掘於未來擴大披露範圍的可能性，深化其可持續發展工作與理念。本報告以中英雙語編製，並上載於本集團網站<http://www.changyou-alliance.com/>。

4. 環境、社會及管治治理

本集團董事會需確保本集團的環境、社會及管治政策的成效，並對其負最終責任。董事會了解企業管治的重要性，並致力將可持續發展融入其戰略計劃及日常營運。

在董事會的支持下，本公司成立了由業務及職能領導組成的跨職能團隊，以執行及監督相關環境、社會及管治政策的落實。本集團不同部門均有參與編製環境、社會及管治報告，以協助本集團檢討其運作情況及鑒別相關環境、社會及管治事宜，並評估相關事宜對其業務以及各持份者的重要性。

本集團管理層監察、審閱及評估本集團的可持續發展表現，包括氣候相關事宜。管理層每半年向董事會報告本集團的可持續發展標準、優先事項及目標。管理層已安排內部會議討論彼等各自的職責，以確保彼等參與有關過程。

愈來愈多人期望公司會對其環境、社會及管治影響提供具透明度及可靠的見解。本集團不斷回顧及調整本集團的可持續政策，以滿足不斷變化的持份者需求。本集團堅信可持續發展對本集團的長久發展至關重要。為追求更美好的未來，本集團根據歷史表現／指標為各重大環境、社會及管治事宜設定目標。管理層定期檢討各方面的表現，並與相關員工進行內部會議，以確保達到目標。該等目標將在報告較後章節討論。

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III. About the Report (Continued)

5. Risk Management

Effective risk management that considers risks and opportunities is crucial to the long-term growth of our business. The Board provides oversight of our risk management, including our management of ESG related risks. Empowered by the Board, the Audit Committee reviews risk management and internal control systems and makes relevant recommendations to the Board, while the management oversees the implementation and reviews ESG and compliance controls.

The Group understands that climate change and its impact on businesses and future generations gain more and more public attention, so the Group addresses climate change risks as part of the risk management process.

IV. Communication with Stakeholders

1. Stakeholder Engagement

Stakeholder participation has been the integral part of the Group's continuous improvement of the sustainable development performance. Therefore, the Group places emphasis on the opinions of both its internal and external stakeholders. The Group proactively manage a wide variety of stakeholder relationships to foster open dialogue and capture feedback on ESG issues. Through diversified and effective communication channels, we will incorporate the expectations of stakeholders into our operational and environmental, social and governance strategies. The Group actively collects feedback from its stakeholders in order to maintain a high standard of sustainability within the group while also building a trustful and supporting relationship with them. The Group connects with its stakeholders through their preferred communication channels as listed in Table 1.

III. 關於報告 (續)

5. 風險管理

考慮風險及機遇的有效風險管理對我們業務的長期增長至關重要。董事會負責監督我們的風險管理，包括我們對環境、社會及管治相關風險的管理。董事會授權審核委員會審閱風險管理和內部監控系統，並向董事會提出相關建議，而管理層則監察實施並審閱環境、社會及管治及合規控制。

本集團明白，氣候變化以及其對業務及未來世代的影響逐漸受到更多大眾關注，因此本集團將氣候變化風險當作風險管理過程的一部分作處理。

IV. 與持份者溝通

1. 持份者參與

持份者參與一直是本集團持續提升可持續發展表現不可或缺的一環。因此，本集團高度重視內部和外部持份者的意見。本集團積極管理各種持份者關係，以促進公開對話並收集有關環境、社會及管治事宜的意見。通過多元化及有效的溝通渠道，我們會將持份者的期望帶入我們的營運及環境、社會及管治策略當中。本集團積極收集各持份者的意見，以為本集團維持高水平的可持續發展，同時亦與各持份者建立相互信任和支持的關係。本集團通過表一所列出的溝通渠道與其持份者建立聯繫。



IV. Communication with Stakeholders (Continued)

1. Stakeholder Engagement (Continued)

Table 1. Stakeholder Engagement

Stakeholders 持份者	Expectations and concerns 期望和顧慮	Communication Channels 溝通渠道
Government and regulatory authorities 政府及監管機構	<ul style="list-style-type: none"> - Compliance with laws and regulations - Support economic development - Proper tax payment - 遵守法律和法規 - 支持經濟發展 - 納稅 	<ul style="list-style-type: none"> - Complying with local laws and regulations - Routing reports and taxes paid - 遵守當地法律及法規 - 例行報告及支付稅款
Shareholders 股東	<ul style="list-style-type: none"> - Return on investments - Corporate governance - Business compliance - 投資回報 - 企業管治 - 業務合規 	<ul style="list-style-type: none"> - Corporate reports and announcements - General meetings - Official website - 企業報告及公告 - 股東大會 - 官方網站

IV. 與持份者溝通(續)

1. 持份者參與(續)

表一：持份者參與

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IV. Communication with Stakeholders (Continued)

1. Stakeholder Engagement (Continued)

Stakeholders 持份者	Expectations and concerns 期望和顧慮
Employees 僱員	<ul style="list-style-type: none"> - Employees' compensation and benefits - Career development - Healthy and safe working environment - 僱員薪酬和福利 - 職業發展 - 健康和安全工作環境
Customers 客戶	<ul style="list-style-type: none"> - High quality products and services - Protect the rights of customers - 高品質的產品和服務 - 保障客戶的權益
Suppliers 供應商	<ul style="list-style-type: none"> - Fair and open procurement - Win-win cooperation - 公平公開的採購 - 雙贏合作
General public 大眾	<ul style="list-style-type: none"> - Involvement in communities - Business compliance - Environmental protection awareness - 參與社區 - 業務合規 - 環境保護意識

IV. 與持份者溝通(續)

1. 持份者參與(續)

Communication Channels 溝通渠道
<ul style="list-style-type: none"> - Performance reviews - Meetings and trainings - Emails, notice boards, hotline - 表現評估 - 會議和培訓 - 電子郵件、告示板、熱線
<ul style="list-style-type: none"> - Open voting - Customer satisfaction survey - Face-to-face meetings and on-site visits - Customer service hotline and email - Industry seminar - 公開投票 - 客戶滿意度調查 - 面對面會面和現場訪問 - 客戶服務熱線和電子郵件 - 行業研討會
<ul style="list-style-type: none"> - Suppliers' satisfactory assessment - Face-to-face meetings and on-site visits - 供應商的滿意度評估 - 面對面會面和現場訪問
<ul style="list-style-type: none"> - Media conferences and responses to enquiries - Public welfare activities - Face-to-face interview - 媒體會議和回應查詢 - 公共福利活動 - 面對面訪談



IV. Communication with Stakeholders (Continued)

2. Materiality Assessment

The management and staff of the Group's respective major functions have participated in the preparation of the ESG Report to assist the Group in reviewing its operations and identifying relevant ESG issues and assess the importance of related matters to our business and each stakeholder.

Review was undertaken on the materiality assessment to study and understand its stakeholder's main concerns and material interests for the ESG report. Based on the results of it, the Group considers that the priority of ESG issues during the year is consistent with that of the previous year. Customer's satisfaction, product quality assurance and recall percentage, protection of customer information and privacy, preventing bribery, extortion, fraud and money laundering, and anti-corruption policies and whistle blowing procedures are the issues of the highest importance to its stakeholders and the Group.

Based on the significant ESG issues, information were collected from relevant departments and business units of the Group.

During the year ended 31 December 2021, the Group confirmed that it has established appropriate and effective management policies and control systems for ESG issues and confirmed that the disclosed contents are in compliance with the requirements of the ESG Reporting Guide.

3. Confirmation and Approval

The Group has established an internal supervision, examination and risk management system to ensure that all information presented in this Report is accurate and reliable. The board has overall responsibility for the ESG strategy and reporting.

The Report was confirmed and approved by the Board of Directors of the Company on 20 May 2022.

IV. 與持份者溝通(續)

2. 重要性評估

本集團各主要職能的管理層與員工均有參與編製環境、社會及管治報告，以協助本集團檢討其運作情況及鑒別相關環境、社會及管治事宜，並評估相關事宜對我們的業務以及各持份者的重要性。

已對重要性評估進行審閱，以研究及瞭解其持份者對環境、社會及管治報告的主要顧慮及重大利益。根據審閱結果，本集團認為年內環境、社會及管治事宜的優先次序與去年一致。客戶滿意度、產品質量保證及回收百分比、保護客戶資料及私隱、防止賄賂、勒索、欺詐及洗黑錢以及反貪污政策和舉報程序是對其持份者及本集團最重要的事項。

根據重要環境、社會及管治事宜，本集團向相關部門及業務單位收集資料。

於截至二零二一年十二月三十一日止年度，本集團確認已就環境、社會及管治事宜設立合適及有效的管理政策，以及監控系統，並確認所披露內容符合環境、社會及管治報告指引的要求。

3. 確認及批核

本集團已建立內部監督、檢查和風險管理體系，以確保本報告中呈報的所有資料準確可靠。董事會須就環境、社會及管治策略及報告承擔全面的責任。

報告已於二零二二年五月二十日經本公司董事會確認及批核。

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IV. Communication with Stakeholders (Continued)

4. Stakeholders Feedback

We welcome stakeholders to provide their opinions and suggestions. You can provide valuable advice in respect of the ESG Report or our performance in sustainable development and contact us by email: ir@fortunet.com.hk.

V. Environmental Sustainability

Together with the Group's stakeholders, the Group is dedicated to protect the environment and foster a sustainable future. Relevant policies on environmental management have been launched and stringently control its emissions and consumption of resources. The Group also complies with all relevant environmental laws and regulations in Hong Kong and the PRC in its daily operation. The Group has tailored effective energy conservation measures in all operating regions to reduce emissions and resource consumption.

This section primarily discloses the policies and practices of the Group on emissions, use of resources, the environment and natural resources during FY2021.

1. Emissions

Major emissions of the Group include air emission, Greenhouse Gases ("GHGs") emissions, domestic wastewater, and solid wastes. The Group strictly adheres to emission related laws and regulations in Hong Kong and the PRC, including but not limited to the Environmental Protection Law of the PRC, the Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution and Waste Disposal Ordinance.

During the year under review, the Group was not in violation of any relevant laws and regulations, which have a significant impact on the Group, related to emissions. Table 2 below presents the total emission of the Group from FY2019 to FY2021.

IV. 與持份者溝通(續)

4. 持份者回饋

我們歡迎持份者提供意見及建議。閣下可就環境、社會及管治報告或我們在可持續發展方面的表現提供寶貴意見，請通過以下電郵聯繫我們：ir@fortunet.com.hk。

V. 環境可持續發展

本集團致力與本集團持份者攜手保護環境以及培育可持續發展的未來。本集團已推出環境管理相關政策，嚴格控制其排放及資源消耗。本集團亦在日常營運中遵守香港及中國的所有相關環境法律及法規。本集團已在所有營運地區實施特定的高效節能措施，以減少排放及資源消耗。

本章節主要披露本集團於二零二一財年的排放物、資源使用和環境及天然資源的政策及慣例。

1. 排放物

本集團的主要排放物包括空氣排放、溫室氣體排放、生活廢水及固體廢棄物。本集團嚴格遵守香港和中國的排放物相關法律法規，包括但不限於《中華人民共和國環境保護法》、《中華人民共和國大氣污染防治法》和《廢棄物處置條例》。

於回顧年度內，本集團在排放物方面，並無違反任何對本集團有重大影響的相關法律及法規。下列表二呈列二零一九財年至二零二一財年本集團的總排放量。



V. Environmental Sustainability (Continued)

1. Emissions (Continued)

Table 2. Total Emission of the Group by category from FY2019 to FY2021

Key Environmental Performance Indicator	關鍵環境績效指標	2021 二零二一年	2020 二零二零年	2019 二零一九年	Unit 單位
Air emissions	空氣排放				
Nitrogen oxides (NOx)	氮氧化物(NOx)	0.4 (-92.6%)	5.3	6.9	kg 千克
Sulphur oxides (SOx)	硫氧化物(SOx)	0.2 (-10.6%)	0.2	0.3	kg 千克
Particulate matters (PM)	顆粒物(PM)	0.03 (-93.0%)	0.4	0.5	kg 千克
Greenhouse gas emissions	溫室氣體排放				
Direct greenhouse gas emissions (Scope 1)	直接溫室氣體排放(範圍1)	33.9 (-9.63%)	37.5	39.4	tonnes CO ₂ e 噸二氧化碳當量
Direct greenhouse gas emissions (Scope 1) per employee	每名僱員直接溫室氣體排放(範圍1)	0.5	0.2	0.2	tonnes CO ₂ e/employee 噸二氧化碳當量/僱員
Indirect greenhouse gas emissions (Scope 2)	間接溫室氣體排放(範圍2)	120.1 (-22.1%)	154.2	157.4	tonnes CO ₂ e 噸二氧化碳當量
Indirect greenhouse gas emissions (Scope 2) per employee	每名僱員間接溫室氣體排放(範圍2)	1.7	0.7	0.7	tonnes CO ₂ e/employee 噸二氧化碳當量/僱員
Other indirect greenhouse gas emission (Scope 3)	其他間接溫室氣體排放(範圍3)	29.3 (-49.6%)	58.2	98.0	tonnes CO ₂ e 噸二氧化碳當量
Other indirect greenhouse gas emission (Scope 3) per employee	每名僱員其他間接溫室氣體排放(範圍3)	0.4	0.2	0.5	tonnes CO ₂ e/employee 噸二氧化碳當量/僱員
Total greenhouse gas emissions	溫室氣體排放總量	183.3 (-26.7%)	250.0	294.8	tonnes CO ₂ e 噸二氧化碳當量
Total greenhouse gas emissions per employee	每名僱員溫室氣體排放總量	2.6	1.1	1.3	tonnes CO ₂ e/employee 噸二氧化碳當量/僱員
Waste	廢棄物				
Total hazardous waste produced	所產生有害廢棄物總量	Negligible 可忽略不計	Negligible 可忽略不計	Negligible 可忽略不計	kg 千克
Total non-hazardous waste produced	所產生無害廢棄物總量	18.4 (-8%)	19.7	19.1	tonnes 噸
Total non-hazardous waste produced per employee	每名僱員所產生無害廢棄物總量	0.26	0.08	0.08	tonnes/employee 噸/僱員

V. 環境可持續發展(續)

1. 排放物(續)

表二：二零一九財年至二零二一財年本集團按類別劃分的總排放量

Environmental, Social and Governance Report 環境、社會及管治報告



V. Environmental Sustainability (Continued)

1. Emissions (Continued)

Air Emissions

Within the reporting period, vehicular emission is the major source of air emissions. The key air pollutants generated from the combustion process of vehicles are mainly sulphur oxides ("SOx"), nitrogen oxides ("NOx") and particulate matter ("PM"). No noticeable hazardous exhaust is generated. Since the Group's business does not require gaseous fuel to operate, there is no emission from the gaseous fuel consumption and hence the total amount of air emission is insignificant compared to other industries. In FY2021, the emissions of nitrogen oxides, sulphur oxides and particulate matter are 0.4 kg, 0.2 kg and 0.03 kg respectively. The relevant amounts of each air emission from FY2019 to FY2021 are shown in Table 2.

Greenhouse Gases

The greenhouse gas emissions of the Group consist of direct emission (Scope 1) from the use of vehicles, indirect emission (Scope 2) from the consumption of electricity, and other indirect emission (Scope 3) from business trips and paper waste processing.

In FY2021, the total amount of greenhouse gas emission is 192.5 tonnes CO₂e. The greenhouse gas emissions in Scope 1, 2 and 3 are 33.9, 120.1 and 29.3 tonnes CO₂e respectively. Compared to FY2020, the greenhouse gas emissions in FY2021 decreased by 26.7%. The amount of emission of each scope from FY2019 to FY2021 is shown in Table 2.

Since electricity and energy consumption are the major contributors of greenhouse gas, the Group strives to reduce the consumption of both aspects in its daily operation through specific measures, which are further explained in the subsection headed "Energy" under section "Use of Resources" of this ESG Report.

V. 環境可持續發展(續)

1. 排放物(續)

空氣排放

於報告期間內，汽車排放是空氣排放的主要來源。汽車使用所產生的主要空氣污染物為硫氧化物(「SOx」)、氮氧化物(「NOx」)和顆粒物(「PM」)。其中，並無產生明顯的有害空氣排放物。由於本集團業務無需氣體燃料營運，故並無排放物源自氣體燃料的消耗。因此與其他行業相比，本集團的空氣排放總量可忽略不計。於二零二一財年，氮氧化物、硫氧化物及顆粒物的排放量分別為0.4 千克、0.2 千克及0.03 千克。二零一九財年至二零二一財年的各種空氣排放的相關數量載於表二。

溫室氣體

本集團的溫室氣體排放分為汽車使用產生的直接排放(範圍1)、電力消耗產生的間接排放(範圍2)和商務旅行及廢紙處理產生的其他間接排放(範圍3)。

於二零二一財年，溫室氣體排放總量為192.5噸二氧化碳當量。範圍1、2及3的溫室氣體排放量分別為33.9噸、120.1噸及29.3噸二氧化碳當量。相較二零二零財年，二零二一財年的溫室氣體排放量減少26.7%。二零一九財年至二零二一財年各個範圍的排放量載於表二。

由於用電和能源消耗為溫室氣體的主要成因，本集團致力通過具體措施減少日常營運中該兩方面的消耗，具體措施請參照本環境、社會及管治報告「資源使用」一節項下「能源」分節。



V. Environmental Sustainability (Continued)

1. Emissions (Continued)

Emissions mitigation

The Group has taken a strict approach in treating emissions in the operations, such as monitoring gaseous emissions, noise, sewage and solid waste against high standards, to ensure compliance with Air Pollution Control Ordinance, Noise Control Ordinance, Water Pollution Control Ordinance and Waste Disposal Ordinance. Although large amount of emissions is reduced due to the suspension of work during the pandemic, the Group has been working hard to reduce its own consumption by numerous energy saving approaches, such as optimising energy consumption, switching to electrical appliances with higher energy efficiency and turning off idling electrical appliances.

In the upcoming years, the Group has set up goals on each of the emissions. Referencing the 2019 baseline, the Group aims to reduce NOx, SOx, PM, Scope 1, 2 & 3 Greenhouse Gas Emissions by 10% by 2022. The Group will review and discuss the tentative targets regularly to ensure the Group can attain the goal in an efficient way.

Water

Domestic wastewater produced by the Group is mainly generated from the daily water usage by its staff during working hours in office, which is further discharged to the municipal wastewater treatment. In FY2021, the Group has generated approximately 480.8 m³ (FY2020: 566.8 m³ and FY2019: 11,981.3 m³) domestic wastewater. No hazardous wastewater is generated from daily operation. The amount of wastewater from FY2019 to FY2021 is shown in Table 3. The assumption of daily water consumption was 207 liters per day per employee in 2019. From 2020 onwards, the assumption of water consumption is turned down to 10 liters per day per employee which reflects a more realistic situation to our current business operation.

Since wastewater generation is closely correlated to the water consumption, the Group has adopted specific measures to reduce the water consumption, which are further explained in the subsection headed "Water" under section "Use of Resources" of this ESG Report.

V. 環境可持續發展(續)

1. 排放物(續)

減少排放

本集團就處理來自營運的排放物採取嚴格措施，如高標準監測氣體排放物、噪音、污水及固體廢棄物，以確保遵守《空氣污染管制條例》、《噪音管制條例》、《水污染管制條例》及《廢物處置條例》。儘管由於疫情期間停工減少大量排放，但本集團一直致力於通過優化能源消耗、改用較高能源效率的電器以及關閉閒置電器等多種節能方法減少自身消耗。

在未來幾年，本集團已就各項排放設定目標。參照二零一九年基線，本集團的目標為於二零二二年底前將氮氧化物、硫氧化物、顆粒物、範圍1、2及3溫室氣體排放減少10%。本集團將定期檢討及商討暫定目標，以確保本集團能有效達到目標。

用水

本集團產生的生活廢水主要產生於員工在辦公室工作時的日常用水，其進一步排入市政污水處理廠。於二零二一財年，本集團產生約480.8立方米(二零二零財年：566.8立方米及二零一九財年：11,981.3立方米)生活廢水。本集團於日常營運過程中並無產生有害廢水。二零一九財年至二零二一財年的廢水量載於表三。二零一九年假設每名僱員每日耗水量為207公升。自二零二零年起假設每名僱員每日耗水量下降至10公升，以反映更貼近目前業務營運的現實情況。

由於廢水的產生量與水資源消耗密切相關，本集團已採取具體措施以減少水資源消耗，具體措施請參照本環境、社會及管治報告「資源使用」一節項下「用水」分節。

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V. Environmental Sustainability (Continued)

1. Emissions (Continued)

Wastes

Due to the business nature, there is no hazardous waste during the reporting period. In FY2021, the Group has generated approximately 18.4 tonnes (FY2020: 19.7 tonnes and FY2019: 19.1 tonnes) of non-hazardous wastes. The decline of waste produced is largely related to the suspension of business during the pandemic. The main sources of non-hazardous waste are the construction waste and domestic waste from the daily operation of the offices. Hazardous waste generated from the Group was negligible throughout the years. The amount of waste from FY2019 to FY2021 is shown in Table 2.

Waste mitigation measures

The Group complied with applicable environmental laws and regulations in treating hazardous and non-hazardous waste, including Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste and Waste Disposal Ordinance. The Group understands the severe impact brought to the environment if the amount of waste climbs with increasing business scale, the Group commits to reduce the total amount of non-hazardous wastes by 15% by 2022 compared to 2019. It is expected that the intensity of non-hazardous per employee can also be cut by 15%. More strategies and initiatives will be carried out to reach the target in the upcoming years. The Group will review and discuss the tentative targets regularly.

In its daily operation, employees are used to separate domestic wastes to avoid disposing recyclable wastes. For example, plastic and cans were collected by the municipal sanitation department for further disposal. Apart from the daily domestic wastes, the Group has carefully collected the packaging materials by category, such as paper, cardboard and used boxes. To avoid unnecessary waste, the Group sells them to the recycle stations for centralized recycling and reuse.

V. 環境可持續發展(續)

1. 排放物(續)

廢棄物

基於業務性質，報告期間並無產生有害廢棄物。於二零二一財年，本集團產生約18.4噸（二零二零財年：19.7噸及二零一九財年：19.1噸）無害廢棄物。所產生的廢棄物減少主要與疫情期間暫停營運有關。無害廢棄物的主要來源為辦公室日常營運中產生的建築廢棄物和生活廢棄物。本集團於近年產生的有害廢棄物可忽略不計。二零一九財年至二零二一財年的廢棄物數量載於表二。

減少廢棄物措施

本集團在處理有害及無害廢棄物時遵守適用的環境法律及法規，包括《中華人民共和國固體廢物污染環境防治法》及《廢物處置條例》。本集團明白倘廢棄物數量隨業務規模增長而攀升，會對環境造成嚴重影響，故本集團承諾於二零二二年底使無害廢棄物總量較二零一九年減少15%。預計每名僱員的無害密度亦可降低15%。在未來幾年，我們將實施更多戰略及措施以達到目標。本集團將定期檢討及商討暫定目標。

在日常營運中，僱員習慣將生活廢棄物分類，避免棄置可回收廢棄物。例如塑膠及鋁罐均由市政衛生部門收集作進一步處理。除日常生活廢棄物外，本集團已按照類別仔細收集包裝材料，如紙張、紙板和舊箱子。為避免不必要的浪費，本集團將廢棄包裝材料出售予回收站進行集中回收和再利用。



V. Environmental Sustainability (Continued)

2. Use of Resources

The rapid development of the Group in point business and the business transformation leads to an increasing number of users, more diversified products and services, as well as optimized business models and consumption scenarios. The resource consumption by the Group from FY2019 to FY2021 is shown in Table 3.

The Group is committed to continue to strictly control the emission and consumption of resources to ensure that daily operations are able to comply with all relevant environmental laws and regulations in Hong Kong and the PRC, and strive to reduce emissions and resource consumption. In the near future, when the relevant businesses become stable and mature, the Group will expand the disclosure of relevant indicators and continue to improve this report.

The Group complied with the relevant laws and regulations in relation to its use of resources, including but not limited to Energy Conservation Law of the PRC and Provisions on the Management of Water Conservation in Cities during the year under review. Resources used by the Group mainly include electricity, water and gasoline.

Energy

The fuel consumption of the Group in FY2021 is mainly unleaded petrol and gasoline used for powering the vehicles and electricity. During FY2021, the Group consumed 2,276.0 litres (FY2020: 1,630.4 litres) of unleaded petrol and 12,470.3 litres (FY2020: 14,880.1 litres and FY2019: 14,265.4 litres) of gasoline.

The total electricity consumption of the Group amounted to 144.0 MWh (FY2020: 186.6 MWh and FY2019: 190.0 MWh) in FY2021. All the electricity consumption by the Group comes directly from daily operation in offices. With Law of the People's Republic of China on Conserving Energy as our guiding principle, the Group formulated energy conservation policies to be executed by both the management and employees to maximise energy efficiency.

V. 環境可持續發展(續)

2. 資源使用

本集團積分業務的快速發展及業務轉型使其用戶數量增加、產品及服務更加多元化，以及業務模式及消費場景得以優化。二零一九財年至二零二一財年本集團的資源消耗量載於表三。

本集團承諾繼續嚴格控制資源的排放和消耗，確保日常營運能夠遵從香港及中國的所有相關環境法律及法規，盡力減少排放及資源消耗。在不久將來，待有關業務轉趨穩定成熟時，本集團將擴大披露相關指數和持續完善本報告。

本集團於回顧年度內遵守資源使用相關法律法規，包括但不限於《中華人民共和國節約能源法》及《城市節約用水管理規定》。本集團所使用的資源主要為電力、水和汽油。

能源

本集團於二零二一財年的燃料消耗主要為汽車使用的無鉛柴油及汽油和電力。於二零二一財年，本集團使用2,276.0公升(二零二零財年：1,630.4公升)無鉛柴油及12,470.3公升(二零二零財年：14,880.1公升及二零一九財年：14,265.4公升)汽油。

本集團於二零二一財年的總耗電量為144.0兆瓦時(二零二零財年：186.6兆瓦時及二零一九財年：190.0兆瓦時)。本集團所有的電力消耗均直接來自於辦公室的日常營運。本集團以《中華人民共和國節約能源法》為指導方針，制定節能政策，由管理層及僱員共同執行，以最大程度地提高能源效率。

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V. Environmental Sustainability (Continued)

2. Use of Resources (Continued)

Energy (Continued)

Energy target

The energy consumption among the Group declines in the three consecutive financial years. The Group is hoping to bring a more sustainable future along with our business operation. Thus, the Group has set to reduce non-renewable fuel and electricity consumption by 10% by 2022. By the end of 2022, the Group is expected to have a 10% of energy consumption reduction compared to 2019 level.

Currently, the Group has kept a detailed record of its electricity consumption and has formulated the internal regulations, to ensure effective use of electricity. All subsidiaries of the Group stringently comply with the Group's policy on saving energy, including but not limited to the following:

- Turn off all lights and air conditioning whenever and wherever not in use;
- Modify the set temperature of air conditioners in the offices based on the season;
- Clean office equipment such as refrigerator, air conditioners and shredder regularly to ensure their efficiency;
- Present posters like "Saving Electricity, Turn off the Light when Leaving" in prominent places to encourage employees to save energy; and
- Replace high electricity consumption lamps with electricity saving lamps for office lighting.

Other than the above mentioned energy reduction measures, the Group will work closely to explore more options in renewable energy and other substitution of energy to achieve a more sustainable business.

V. 環境可持續發展(續)

2. 資源使用(續)

能源(續)

能源目標

本集團的能源消耗連續三個財政年度下降。本集團期望能夠在經營業務的同時締造更可持續發展的未來。因此，本集團已制定目標，到二零二二年底將將不可再生燃料和電力消耗減少10%。到二零二二年底，預計本集團的能源消耗將較二零一九年的水平減少10%。

目前，本集團已詳細記錄其電力消耗，並制定內部政策，以確保電力的使用效率。本集團所有附屬公司嚴格遵守本集團的節能政策，包括但不限於下列各項：

- 關掉所有非使用中的照明及空調系統；
- 根據季節調節辦公室的空調溫度；
- 定期清潔辦公室設備(如冰箱、空調及碎紙機)以確保其效能；
- 在顯眼位置張貼「節省用電，離開時請關燈」標示鼓勵僱員節約能源；及
- 改用節能燈泡代替耗電量較高的傳統燈泡作為辦公室照明用途。

除上述節能措施外，本集團將加緊工作，探索更多可再生能源及其他替代能源的選擇，以實現更可持續發展業務。



V. Environmental Sustainability (Continued)

2. Use of Resources (Continued)

Water

Water consumption by the Group is for domestic use by its staffs during the working hours. In FY2021, the total water consumption of the Group was 480.8 m³ (FY2020: 566.8 m³ and FY2019: 11,987.3 m³). As there is no separate metering for water usage in offices, the water usage in Hong Kong, Shanghai and Beijing offices was estimated.

Water efficiency initiatives

During the period under review, the Group was not involved in any non-compliance with or violation of the Water Pollution Control Ordinance or other laws and regulations related to water resources. The Group has kept a close water on environmental laws related to water resources management and wastewater discharges monitoring to ensure compliance with statutory requirements.

Since the major source of water usage of the Group is from the offices, the group has formulated internal regulations, to enhance water use efficiency. The policy also requests the Group's employees to change their consumption behaviors, including but not limited to the following:

- Perform and education our staff regularly on saving;
- Strengthen the inspection and maintenance on water tap, water pipelines and water tanks;
- Put up "Saving Water Resource" posters in prominent places to encourage water conservation; and
- Collect used water (if possible) for cooling, cleaning and yard washing purposes.

With the above initiative, the Group targets at 10% of reduction in total water consumption by 2022. The tentative target may be subject to change under the Group's direction and policy change in the future.

Packaging material

The Group did not consume any packaging material during the reporting period.

V. 環境可持續發展(續)

2. 資源使用(續)

用水

本集團的用水主要來自於員工在工作時的日常用水。本集團於二零二一財年的總用水量為480.8立方米(二零二零財年：566.8立方米及二零一九財年：11,987.3立方米)。由於本集團沒有單獨計量辦公室的用水量，故以估算方法計算香港、上海及北京辦公室的用水量。

節約用水措施

於回顧期間，本集團並無涉及任何《水污染管制條例》或其他與水資源有關的法律及法規的不合規或違規事宜。本集團密切關注與水資源管理和廢水排污監測有關的環境法律，以確保遵守法定要求。

由於本集團的用水主要來源是辦公室，本集團已制定內部政策，以提高水資源的使用效率。該政策亦要求本集團員工改變消耗行為，包括但不限於下列各項：

- 定期向員工展示及教育節約理念；
- 加強對水龍頭、水管和水箱的檢查和維修；
- 在顯眼位置張貼「節約水資源」標示以鼓勵節約用水；及
- 收集已經使用的水(如可行)用作冷卻、清潔和清洗庭院用途。

根據上述措施，本集團的目標是到二零二二年底前將總耗水量減少10%。暫定目標可能會因本集團的方針及未來政策變動而改變。

包裝材料

於報告期間，本集團並無消耗任何包裝材料。

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V. Environmental Sustainability (Continued)

2. Use of Resources (Continued)

Paper

Paper is one of the major consumptions of natural resources by the Group. In FY2021, the total amount of paper consumption of the Group was 1,177.4 kg (FY2020: 566.8 kg and FY2019: 1,224 kg). Paper is mainly consumed by in-house and outside printing, and the Group has adopted the following practices to reduce the consumption:

- Choose the more environmentally friendly paper source as the supplier, through which to indirectly reduce the amount of trees loss while producing the same amount of paper;
- Disseminate information by electronic means (i.e. via email or e-bulletin boards) as much as possible;
- Set duplex printing as the default mode for most of the network printers;
- Use posters and stickers to remind staff to "Think before print" to avoid unnecessary printings;
- Place boxes and trays beside photocopiers as containers to collect single-sided paper for reuse and used paper for recycling;
- Use the back of old documents for printing or as draft paper;
- Reuse stationery whenever possible; and
- Participate in paper recycling program and place recycling bags in the office to collect waste paper for recycling.

V. 環境可持續發展(續)

2. 資源使用(續)

用紙

紙張是本集團天然資源的主要消耗之一。本集團於二零二一財年的紙張消耗總量為1,177.4千克(二零二零財年：566.8千克及二零一九財年：1,224千克)。紙張使用主要來自內部及外部印刷，為了節約用紙，本集團已採取以下措施：

- 選擇更環保的紙張來源作為供應商，通過這種方式間接減少生產相同數量紙張時的樹木損失量；
- 盡量以電子方式(即透過電子郵件或電子佈告欄)進行通訊；
- 將雙面打印設置為大多數打印機的默認模式；
- 「印前三思」，使用海報和貼紙提醒員工避免不必要的印刷；
- 將盒子和托盤放在打印機旁邊，以作為容器收集單面紙張再利用及收集廢紙回收利用；
- 舊文件的背面可作打印或草稿用途；
- 盡可能重用文具；及
- 參與紙張回收計劃，在辦公室放置回收袋以回收廢紙，循環再造。



V. Environmental Sustainability (Continued)

2. Use of Resources (Continued)

Paper (Continued)

Table 3. Total resource consumption of the Group by category from FY2019 to FY2021

Indicator	指標	2021 二零二一年	2020 二零二零年	2019 二零一九年	Unit 單位
Energy consumption	能源耗量				
Non-renewable fuel consumption	不可再生燃料耗量	171.3 (-11%)	192.5	195.6	MWh 兆瓦時
Electricity purchased	購買電力	144.0 (-22.8%)	186.6	190.0	MWh 兆瓦時
Total energy consumption	能源總耗量	315.3 (-16.8%)	379.1	385.6	MWh 兆瓦時
Total energy consumption per employee	每名僱員能源總耗量	4.4	1.6	1.7	MWh/employee 兆瓦時／僱員
Water consumption	耗水量	480.3	566.8	11,981.3	m ³ 立方米
Water consumption per employee	每名僱員耗水量	6.8	2.4	53.3	m ³ /employee 立方米／僱員
Total paper consumption	紙張總耗量	1,177.37	1,175.0	1,224	kg 千克
Paper consumption per employee	每名僱員用紙量	16.58	4.98	5.4	kg/employee 千克／僱員

3. The Environment and Natural Resources

The Group paid particular attention to the impact on the environment and natural resources caused by its operation activities and reviewed regularly its corporate social responsibility and social accountability policies about Environmental Protection Law of the People's Republic of China. The Group has always adhered to the concept of safety, harmony and green development, and is strictly abided by laws and regulations in relation to the environment and natural resources, including but not limited to the Law of the PRC on Circular Economy Promotion and the Environmental Impact Assessment Law of the PRC. During the reporting period, no violation against local environmental laws and regulations with a significant impact on the Group was found.

V. 環境可持續發展(續)

2. 資源使用(續)

用紙(續)

表三：二零一九財年至二零二一財年本集團按類別劃分的總資源消耗量

3. 環境及天然資源

本集團特別關注其經營活動對環境及自然資源的影響，並定期檢討其有關《中華人民共和國環境保護法》的企業社會責任和社會責任政策。本集團一直堅持安全、和諧、綠色發展的理念，嚴格遵守包括但不限於《中華人民共和國循環經濟促進法》和《中華人民共和國環境影響評價法》等環境及天然資源相關的法律法規。於報告期間，我們並未發現任何違反當地環境法律法規並對本集團造成重大影響的事宜。

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V. Environmental Sustainability (Continued)

3. The Environment and Natural Resources (Continued)

At this stage, the Group's operation mainly poses adverse impact on the environment in the aspect of emissions and waste disposal. Due to the business nature, the scale of impact is not significant and no impact requires immediate actions. The Group will abide with local laws and review the environmental impact brought by daily operation on a regular basis.

4. Climate Change

The Group has noticed the increasing number of extreme weather events around the world. And the Group is working towards a comprehensive policy and mechanism in identifying significant climate-related issues. The air emissions, wastewater, solid wastes and other environmental impacts generated by the Group are in conformity with the emission standards. The Group recognize the potential impact of its operations on the environment. Therefore, to alleviate the environmental impact caused by the Group, the Group has taken various environmental protection-related measures and control mechanisms in the workplace and operational activities. The group also strived to optimize the use of resources in all of its business operations, including using environmentally friendly paper.

The Group has set up offices in Hong Kong, Shanghai and Beijing. It is foreseeable that in the coming future, increasing number and severity of extreme weather conditions may strike these three locations. Our workers may not be able to work as usual under these conditions and to the worst extent, their health and safety may be affected. Logistics and company operation may also be affected. In the light of this, the Group is preparing a comprehensive set of policy to cope with climate change issues. The policy is planned to set up in FY2022.

Looking forward, the Group will continue to protect the environment and fulfil its social responsibilities, and strive to establish and maintain its resource-saving and environment-friendly corporate image.

V. 環境可持續發展(續)

3. 環境及天然資源(續)

本集團現階段的營運主要在排放及廢棄物處理方面對環境造成不利影響。由於業務性質，影響規模並不重大，且並無影響需立即採取行動。本集團將遵守當地法律，並定期檢討日常營運所帶來的環境影響。

4. 氣候變化

本集團注意到世界各地的極端天氣事件不斷增加，現正埋首制訂全面的政策及機制，以識別重大氣候相關事宜。本集團產生的空氣排放、廢水、固體廢棄物和其他環境影響符合排放標準。本集團認識到其營運活動對環境的潛在影響。因此，為緩解本集團造成的環境影響，本集團已在工作場所及營運活動中建立了與環境保護相關的多項措施及控制機制，並致力於在其所有業務營運中優化資源的使用，包括使用環保紙張。

本集團在香港、上海及北京均設有辦事處，而極端天氣狀況日益頻繁及嚴峻，未來料將對該三地造成影響，或會導致我們的員工無法如常工作，在最壞的情況下甚至可能影響他們的健康及安全，同時物流及公司營運亦可能受到影響。有鑑於此，本集團正在制訂一套全面的政策以應對氣候變化事宜，並計劃於二零二二財年推出有關政策。

展望未來，本集團將繼續保護環境和履行其社會責任，努力建立及維持其節約資源、環保的企業形象。



VI. Social Sustainability

Employment And Labour Practices

1. Employment

Employees are the most valuable assets of the Group, their effort made shapes the current status of the company, and the Group always hope that employees can fully stretch their potentials in a suitable environment. The Group seeks to provide a safe and sound working environment for employees and cultivating talents experienced in technology and management. The Group strives to provide its employees with a safe and suitable platform for developing their career, professionalism and advancement.

Law compliance

The human resources policies of the Group strictly adhere to the employment laws and regulations in Hong Kong and the PRC, including the Employment Ordinance, Labour Law of the PRC, and Labour Contract Law of the PRC. The Group has also complied with the laws and regulations in respect to the employees' social security schemes that are enforced by the local governments in the PRC and Hong Kong in relation to employee benefits. The Group complies with the laws and regulations relating to social insurance to support employees' social security benefits, including the provision of pension, medical insurance, unemployment insurance, work-related injury insurance and maternity insurance. The human resources department of the Group and its subsidiaries review and update the relevant group policies regularly in accordance with the latest laws and regulations.

Recruitment and promotion

Based on the individuals' past performance, qualifications, job experiences and career aspiration, the Group offers fair and competitive remuneration and benefits to retain those high-calibre staff. The Group also makes reference to market benchmarks in determining its remuneration and benefit policies. The Group takes various measures to attract candidates such as posting information on the Internet and engaging headhunting companies.

Periodic plans and budgets are set to conduct performance evaluation. The promotion report issued by the manager shall be based on the outstanding performance of the employee.

VI. 社會可持續發展

僱傭及勞工常規

1. 僱傭

僱員是本集團最寶貴的資產，公司迄今所取得的成就全賴他們的努力與貢獻，而本集團一直希望僱員能夠在合適的環境中盡展潛能。本集團謀求為員工提供安全可靠的工作環境，並培養科技與管理方面經驗豐富的人才。本集團致力於為員工提供安全及合適的平台，以促進他們的職業及專業性的發展和提升。

遵守法律

本集團的人力資源政策嚴格遵守香港和中國的僱傭法律法規，包括《僱傭條例》、《中華人民共和國勞動法》和《中華人民共和國勞動合同法》。本集團亦遵守與員工福利相關的中國和香港當地政府實施的員工社會保障計劃法律和法規。本集團遵守社會保險相關的法律法規，支持員工的社會保障福利，包括基本養老保險、醫療保險、失業保險、工傷保險和生育保險。本集團及其附屬公司的人力資源部門根據最新法律及法規定期審閱及更新相關集團政策。

招聘及晉升

本集團按員工的個人過往表現、資歷、工作經驗及事業抱負提供公平和具競爭力的薪酬及福利，以留聘該等高質量的員工。本集團亦於釐定其薪酬及福利政策時以市場標準水平作為參考。本集團採納一系列措施促進人員招募，例如在網絡上張貼招聘信息和僱用獵頭公司。

本集團設定週期計劃和預算進行績效評估。由管理人員簽發的晉升報告需以員工的傑出表現為基礎。

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VI. Social Sustainability (Continued)

Employment And Labour Practices (Continued)

1. Employment (Continued)

Recruitment and promotion (Continued)

The Group offers compensation package according to employees' capability, past performance and benchmark. In order to motivate and reward existing managers and employees, the Group conducts regular compensation review to ensure that its staff are recognised by the Group appropriately with regard to their working efforts and contributions. Key management staff benefit from share options for the year as a return sharing.

Meanwhile, any appointment, promotion or termination of employment contract would be based on reasonable, lawful grounds and internal policies, such as staff handbook. The Group strictly prohibits any kinds of unfair or unreasonable dismissals.

Working hours and leave

Working hours and leave for employees are determined based on the Group internal policies with full compliance on local employment laws. In addition to basic paid annual leave and statutory holidays stipulated by the employment laws of the local governments, employees may also be entitled to additional paid leave entitlements such as marriage leave, maternity leave, sick leave and birthday leave.

Equal opportunity and anti-discrimination

As an equal opportunity employer, the Group is committed to creating a fair, respectful and diversified working environment by promoting anti-discrimination and equal opportunity in all its human resources and employment decisions. For instance, training and promotion opportunities, dismissals and retirement policies are based on factors irrespective of the employees' age, gender, marital status, pregnancy, family status, disability, race, colour, descent, national or ethnic origins, nationality, religion or any other non-job related factors. The equal opportunity policy allows zero tolerance in relation to any workplace discrimination, harassment or vilification in accordance with local ordinances and regulations, such as Disability Discrimination Ordinance and Sex Discrimination Ordinance. Employees are encouraged to report any incidents, involving discrimination to the human resources department of the Group. The Group will take responsibility for assessing, dealing with, recording and taking any necessary disciplinary actions in relation to such incidents in strict compliance with national and local laws and regulations.

VI. 社會可持續發展 (續)

僱傭及勞工常規 (續)

1. 僱傭 (續)

招聘及晉升 (續)

本集團根據員工的能力、過往表現及標準水平提供薪酬福利。為激勵和獎勵現有管理人員和員工，本集團定期進行薪酬檢討以確保員工的工作成果和貢獻得到本集團的適當認可。關鍵管理層成員能夠於年內的購股權中受益，共享回報。

同時，任何聘用、晉升或終止僱傭合約均須有合理依據、遵循法律及內部政策(如員工手冊)。本集團嚴格禁止任何不公平或不合理的解僱。

工作時數及假期

僱員的工作時數及假期乃根據本集團的內部政策而定，全面遵守當地僱傭法律。除當地政府僱傭法律規定的基本帶薪年假和法定假期外，員工亦可享受婚假、產假、病假和生日假等額外帶薪假期待遇。

平等機會及反歧視

作為平等機會僱主，本集團致力於在所有人力資源及僱傭決策中促進反歧視及創造平等機會，從而營造一個公平、相互尊重及多元化的工作環境。舉例來說，培訓及晉升機會、解僱及退休政策均與員工的年齡、性別、婚姻狀況、懷孕狀況、家庭狀況、殘疾、種族、膚色、血統、民族、國籍、宗教信仰或任何其他非工作相關的因素無關。根據當地條例及法規，如《殘疾歧視條例》和《性別歧視條例》，平等機會政策絕不容忍任何工作場所的歧視、騷擾或誹謗行為。本集團鼓勵員工向本集團人力資源部門報告任何涉嫌歧視的事件。本集團將嚴格遵守國家及地方的有關法律及法規，對有關事件進行評估、處理、記錄及採取任何必要的紀律處分。



VI. Social Sustainability (Continued)

Employment And Labour Practices (Continued)

1. Employment (Continued)

Other benefits and welfare

In terms of internal communication, effective two-way communication between the general staff and managerial staff is highly encouraged within the Group. The employees maintain timely and smooth communication with each other and with the management through means, such as emails, regular meetings and social networks. The interactive communication system plays a beneficial role in the decision-making process of the Group. Maintaining a barrier-free employer-employee relationship helps create a productive and pleasant working environment.

The Group also emphasizes the team spirit and care towards the employees. For daily welfare, RMB500 will be offered weekly for purchasing food to the staffs in the technical department during January to December 2021. The Group provides medical masks to the staff during the pandemic. Senior managers and above were invited to join the team building activities in September. In addition, the Group has celebrated the traditional festivals with the employees from Mainland China by distributing dumplings during the Dragon Boat Festival and customized mooncakes during the Mid-autumn Festival.

During the year under review, the Group was in compliance with relevant laws and regulations in relation to compensation and dismissal, recruitment and promotion, working hours, leave, equal opportunity, diversity, anti-discrimination, other benefits and welfare that have a significant impact on the Group.

2. Health and Safety

To provide and maintain good working conditions and a safe and healthy working environment for its employees, the Group has established work safety and health policies that are in line with various laws and regulations stipulated by the HKSAR Government and the State Council of the PRC. The specific laws and regulations are Occupational Safety and Health Ordinance and Employees' Compensation Ordinance, Occupational Disease Prevention Law of the PRC and Regulation on Work-Related Injury Insurance.

VI. 社會可持續發展(續)

僱傭及勞工常規(續)

1. 僱傭(續)

其他待遇及福利

在內部交流方面，本集團相當鼓勵一般員工與管理人員之間進行有效的雙向溝通。員工透過電子郵件、定期會議及社交網絡等各種途徑，在彼此及與管理層之間保持適時及順暢的溝通。互動式通訊系統對本集團的決策過程起到有利作用，維繫毫無隔膜的勞資關係，有助營造高效及愉快的工作環境。

本集團亦強調團隊精神及對員工的關懷。就日常福利而言，於二零二一年一月至十二月，本集團每星期向技術部門員工提供人民幣500元用於購買食物。本集團於疫情期間向員工提供醫療口罩，高級經理及更高層級亦於九月受邀參與團隊建立活動。此外，本集團亦與中國內地的僱員共同歡度傳統佳節，例如在端午節派發應節糉及在中秋節派發訂製月餅。

於回顧年度內，本集團在薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他福利及待遇方面，遵守對本集團有重大影響的相關法律及法規。

2. 健康與安全

為向員工提供及維持良好的工作條件及安全健康的工作環境，本集團已制定符合香港特別行政區政府和中國國務院制定的各項法律及法規的工作安全與健康政策。具體的法律及法規包括《職業安全及健康條例》、《僱員補償條例》、《中華人民共和國職業病防治法》和《工傷保險條例》。

Environmental, Social and Governance Report 環境、社會及管治報告



VI. Social Sustainability (Continued)

Employment And Labour Practices (Continued)

2. Health and Safety (Continued)

The Group has established internal policies and process, and required employees to comply with the policies relating to occupational health and safety measures. The Administrative Department regularly inspects the effectiveness of the safety measures. During the year under review, the Group provided occupational safety training to employees including accident management and occupational health and safety. The Group prohibits smoking and drinking in working areas, runs regular cleaning on air-conditioning system and disinfection on the carpet. The Group has also installed air purifiers in office spaces to improve the air quality of workplaces.

In FY2021, no work-related fatalities and no lost days due to work injury had occurred in the Group's related activities. During the year under review, the Group was not in violation of any of the relevant laws and regulations in relation to providing a safe working environment and protecting the employees from occupational hazards that have a significant impact on the Group.

3. Development and Training

The Group offers comprehensive training and development programmes to its staff in order to strengthen their work-related skills and knowledge. The purpose is to improve the Groups' overall operational efficiency through the internal platform. The Group emphasizes on personal development.

The Group provides integrated induction training for newly recruited staff to understand our corporate culture, business processes, work health and safety, management system and group development. For other employees, the Group prepares training materials annually and provides internal training, including specialists' lecture, through online platform.

The Group encourages outstanding employees to attend external trainings for enhancing their competitiveness and expanding their capacity through continuous learning. The Group may arrange external training organisations and trainers to provide job-related trainings to its employees.

The Group aims to foster a learning culture that could strengthen its employees' professional knowledge, so as to benefit the Group as employees are expected to achieve better working performance after receiving appropriate training.

VI. 社會可持續發展 (續)

僱傭及勞工常規 (續)

2. 健康與安全 (續)

本集團已建立內部政策及程序，並要求員工遵守職業健康與安全措施有關的政策。行政部門定期檢查安全措施的有效性。於回顧年度內，本集團為員工提供職業安全培訓，包括應急管理和職業健康與安全。本集團禁止在工作區域內抽煙和酗酒，並定期清洗空調系統及消毒地毯。本集團亦已於辦公室場所設置空氣清新機，以改善工作場所的空氣質素。

於二零二一財年，本集團的相關活動並未發生與工作有關的死亡事故和工傷損失工作日數。於回顧年度內，本集團在提供安全工作環境和保護員工免受職業危害方面，並無違反任何對本集團有重大影響的相關法律及法規。

3. 發展及培訓

本集團向員工提供全面的培訓及發展計劃，以加強其工作技能和知識，目的是為了通過內部平台提升本集團的整體營運效率。本集團尤其著重個人發展。

本集團為新入職的員工提供綜合入職培訓，以瞭解企業文化、業務流程、工作健康與安全、管理體系及集團發展。對於其他員工，本集團每年編製培訓資料，並通過在線平台提供內部培訓，包括專家講座。

本集團鼓勵優秀員工參加外部培訓，以提升自身競爭力，及通過不斷學習提高個人能力。本集團可能安排外部培訓機構及導師為員工提供職業培訓。

本集團銳意培養學習文化，充實員工的專業知識，期望員工接受適當培訓後提升工作表現，使本集團受惠。



VI. Social Sustainability (Continued)

Employment And Labour Practices (Continued)

4. Labour Standards

The Group strictly abides by the Employment Ordinance, Labour Law of the PRC, Labour Contract Law of the PRC and other related labour laws and regulations in Hong Kong and the PRC to prohibit any child labour or forced labour employment.

The Group reviews the recruitment procedures periodically against any violation of human rights. Internal recruitment procedures are set up with regard to Law of the People's Republic of China on Employment Contracts and Law of the Peoples Republic of China on the Protection of Minors to eliminate any possibility of employing forced or child labour.

To combat against illegal employment on child labour, underage workers and forced labour, the Group's human resources staff requires job applicants to provide valid identity documents before confirmation of employment to ensure that the applicants are lawfully employable. All the personal information provided during recruitment should be real and effective. If there is any mendacious information, the Group will terminate the employment according to relevant laws and regulations. The Human Resources Department of the Group is responsible to monitor and ensure compliance by the Group with the latest relevant laws and regulations that prohibit child labour and forced labour.

During the year under review, the Group was not in violation of any of the relevant laws and regulations in relation to the prevention of child and forced labour that have a significant impact on the Group.

Operating Practices

5. Supply Chain Management

Managing a sustainable supply chain is essential for the Group to minimise the adverse impact brought to the environment and society. The Group is strict in evaluating the supply chain, managing the products and services from our suppliers and observing relevant statutory requirements. To minimise the environmental footprint, interviews with suppliers were conducted on various aspects of environmental pollution and corresponding measures to deal with pollution made during operation.

VI. 社會可持續發展(續)

僱傭及勞工常規(續)

4. 勞工準則

本集團嚴格遵守香港和中國的《僱傭條例》、《中華人民共和國勞動法》、《中華人民共和國勞動合同法》及其他相關勞動法律法規，以禁止僱用任何童工或強制勞工。

本集團定期審查招聘程序，以防止任何違反人權的行為，並參照《中華人民共和國勞動合同法》及《中華人民共和國未成年人保護法》制定內部招聘程序，以杜絕僱用強制勞工或童工的可能性。

為打擊童工、未成年勞工和強制勞工非法就業，本集團人力資源部要求求職者在確認僱傭之前提供有效的身份證明文件，確保申請人可合法受僱。在招聘過程中，提供的所有個人資料必須屬真實有效。如果隱瞞任何資料，本集團有權依照相關法律及法規終止就業。本集團的人力資源部門負責監察及確保本集團遵守禁止童工及強制勞工的最新相關法律及法規。

於回顧年度內，本集團在防止童工及強制勞工方面，並無違反任何對本集團有重大影響的相關法律及法規。

營運慣例

5. 供應鏈管理

對本集團而言，管理可持續的供應鏈是將對環境及社會不利影響減至最低的關鍵。本集團嚴格評估供應鏈、管理供應商提供的產品和服務以及遵守相關的法定要求。為儘量減少環境足跡，本集團與供應商就環境污染的各個方面進行面談，並採取相應措施處理營運過程中產生的污染。

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VI. Social Sustainability (Continued)

Operating Practices (Continued)

5. Supply Chain Management (Continued)

In FY2021, the number of suppliers is 1,634, which includes wide ranges of merchants in e-commerce business supplying affordable luxury, personal care, cosmetics and health care products. All suppliers that the Group employed during the year are from Mainland China. The responsibility of monitoring the quality of its suppliers and their supply chain practice lies on each of the operating subsidiaries within the Group in a strict and continuous basis.

Suppliers should have brand authorisation and distribution license to ensure that there is no counterfeit or pirated products in the Group's supply chain. The Group's Legal Department and Audit Department supervise the supplier's selection process in a lawful, fair and transparent manner. Purchasing Management Department is responsible for establishing and maintaining the assessment records of suppliers. Furthermore, the Group conducts comprehensive evaluation of approved suppliers to enhance the effectiveness of the Group's risk management.

Only qualified suppliers fulfilling products' quality, price competitiveness, delivery track record, qualification, capability, product applicability and reputation are eligible to provide goods and services to the Group. Also, the Group maintains close communication with various suppliers to ensure that the suppliers' businesses comply with local laws and regulations in their operating countries and regions. The Group also operates in a good faith by adhering to their business ethics such as prohibition on employing child and forcing labour, and maintaining high levels of quality control and their respective environmental and social responsibilities. The Group conducts interviews to suppliers on environmental pollution and corresponding measures to deal with pollution. The Group would make careful decisions based on the following criteria: 1. number of sustainable practices in their operation and 2. presence of environmental-related qualifications on their products or services.

The Sales Department collects the feedback from customers and market data, then pass it to the Procurement Department for purchase planning. The Group monitors the market preferences and preforms regular site inspection to investigate the production facilities and warehouse environment of the suppliers, to ensure the reliability and safety of the supply chain. For those products which have received relatively more customers' complaints, the Group is responsible to replace and remove them from shelves.

VI. 社會可持續發展 (續)

營運慣例 (續)

5. 供應鏈管理 (續)

於二零二一財年，供應商數目為1,634名，其中包括多間電子商務商家提供輕奢品、個人護理、化妝品及保健品。本集團於年內使用的所有供應商均來自中國內地。本集團內各營運附屬公司負責嚴格持續地監察其供應商的品質及供應鏈慣例。

供應商應有品牌授權和分銷許可證，以保證本集團供應鏈中不存在假冒或盜版產品。本集團法律部門及審計部門監督供應商以合法、公平、透明的方式挑選產品。採購管理部門負責建立和維護供應商評估記錄。此外，本集團對認可供應商進行全面評估，以提高本集團風險管理的效力。

只有符合產品質量、價格競爭力、交付記錄、資格、功能、產品適用性和聲譽的合格供應商方可向本集團提供產品及服務。本集團亦與各供應商保持緊密溝通，以確保供應商的業務遵守其營運國家及地區的當地法律法規，並通過遵守如嚴禁僱用童工和強制勞工、保持高水平的質量控制，並履行其相應的環境與社會責任，秉持誠信經營。本集團對供應商進行了環境污染訪談和相應的污染處理措施。本集團會根據以下準則作出審慎決策：1.其營運的可持續發展實踐數目及2.其產品或服務具備的環境相關資格。

銷售部門收集客戶的反饋和市場數據，以供採購部門進行採購規劃。本集團監察市場偏好並定期進行現場檢查，調查供應商的生產設備及倉庫環境，確保供應鏈的可靠性及安全性。對於客戶投訴率相對較高的產品，本集團有責任更換產品並將其下架。



VI. Social Sustainability (Continued)

Operating Practices (Continued)

6. Product Responsibility

Law compliance

In order to protect the legitimate rights and interests of end-users and consumers and to strengthen the supervision and control of the quality of products, the Group strictly adheres to relevant laws and regulations on products safety and health, advertising and labelling, including Law of the PRC on Product Quality, Food Safety Law of the PRC, Administrative Measures for Online Trading, Anti-Unfair Competition Law of the PRC, Law of the PRC on the Protection of Consumer Rights and Interests and Contract Law of the PRC.

To reduce the quality risk of bulk products, the Group is responsible for removing the questionable products from shelves, returning to the relevant suppliers and providing unconditional refund to the customers when the product is being recalled. The Group abides by relevant product recall and consumer protection laws and provides clear information on product recall, replacement and refund procedures. Also, the Group believes that the pre-measures on product quality controls shall be sufficient to prevent the quality problems on bulk purchases.

Complaints

The Group has service hotline, Customer Service Department and APP to collect customer feedbacks. Generally, after receiving complaints regarding products and services, the Customer Service Department replies in a short time frame. All of these measures strengthen the product offerings and service quality, and consequently enable the Group to stay competitive in the market.

VI. 社會可持續發展(續)

營運慣例(續)

6. 產品責任

遵守法律

為保障最終用戶和消費者的合法權益、加強對產品質量的監督控制，本集團嚴格遵守產品安全與健康、廣告和商標相關的法律法規，包括《中華人民共和國產品質量法》、《中華人民共和國食品安全法》、《網絡交易管理辦法》、《中華人民共和國反不正當競爭法》、《中華人民共和國消費者權益保護法》及《中華人民共和國合同法》。

為降低批量產品的質量風險，本集團負責將有問題的產品下架，退回予相關供應商，並在產品回收時接受客戶的無條件退貨。本集團遵守相關產品召回及消費者保障法律，並明確提供有關產品召回、更換及退款程序的資料。此外，本集團認為，產品質量控制的預先措施須足以防止批量採購的質量問題。

投訴

本集團設有服務熱線、客戶服務部門及APP以收集客戶反饋。一般情況下，客戶服務部門在收到產品及服務的投訴後會在短時間內作出回應。這些措施均加強了產品供應和服務質量，從而使本集團能夠在市場上保持競爭力。

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VI. Social Sustainability (Continued)

Operating Practices (Continued)

6. Product Responsibility (Continued)

Advertising

To ensure all the sales materials are providing accurate and precise descriptions and information to our customers, the Group complies with the relevant laws and regulations for local operations such as Advertising Law of the PRC. The Group is required to strictly follow the relevant laws and regulations. Any misrepresentation or exaggeration advertisements are strictly prohibited. The Administrative Department closely monitors all of the marketing materials being published and product labelling to prevent inappropriate or exaggerated advertisement. If there is any violation with the internal guidelines, the Group would carry out corrective action immediately. In addition, the latest regulations released by the government are regularly reviewed by the Group.

Customer Privacy

The Group undertakes to comply with the Personal Data (Privacy) Ordinance and the relevant PRC laws and regulations to ensure that the rights and interests of customers are strictly protected. Information collected by the Group from its customers would only be used for the purpose for which it has been collected. The Group prohibits the provision of customer information to a third party without authorisation of the customer. The employees are trained to enhance the awareness of data release risks and sign the confidentiality agreement. The IT department sets obstruction between office and commercial net to prevent unauthorized data use, exportation and copy.

Intellectual Property Right

The Group is committed to protect and respect intellectual property rights by prohibiting any use of unauthorised or unlicensed software in our operations. The Group undertakes to comply with the Copyright Ordinance, Trade Marks Ordinance, Trademark Law of the PRC, Copyright Law of the PRC and Patent Law of the PRC to ensure that the intellectual property is strictly protected.

VI. 社會可持續發展 (續)

營運慣例 (續)

6. 產品責任

廣告

為確保所有銷售材料為客戶提供符合當地營運的相關法律法規(如《中華人民共和國廣告法》)的精準描述及資料,本集團須嚴格遵守相關法律法規。嚴格禁止任何虛假陳述或誇張的廣告。行政部門密切監察所有將予發佈的營銷材料和產品標籤,以防止不恰當或誇大的廣告。如有任何違反內部指引的情況,本集團將立即採取糾正措施。此外,本集團定期檢視政府公佈的最新法規。

客戶私隱

本集團承諾遵守《個人資料(私隱)條例》及相關中國法律法規,以確保客戶權益受到嚴格保護。本集團從客戶收集的資料僅用於收集目的。未經客戶授權,本集團禁止向第三方提供客戶資料。員工接受培訓以提高對數據洩漏的風險意識並簽署保密協議。資訊科技部門設置辦公室和商業網絡之間的隔斷,以防止未經授權的數據使用、導出和複製。

知識產權

本集團致力於保護及尊重知識產權,禁止在我們的營運中使用任何未經授權或未經許可的軟件。本集團承諾遵守《版權條例》、《商標條例》、《中華人民共和國商標法》、《中華人民共和國著作權法》及《中華人民共和國專利法》,以確保知識產權受到嚴格保護。



VI. Social Sustainability (Continued)

Operating Practices (Continued)

7. Anti-corruption

To maintain a fair, ethical and efficient business and working environment, the Group strictly adheres to the local laws and regulations relating to anti-corruption and bribery, irrespective of the area or country where the Group conducts its business, such as Law of the PRC on Anti-money Laundering, Criminal Law of the PRC and the Prevention of Bribery Ordinance.

The Group has formulated staff handbooks based on the Group's anti-corruption, anti-fraud and anti-bribery policies, which set out that:

- Employees are prohibited from requiring, charging or accepting any form of benefits from persons, companies or organizations that have business dealings with the Group.
- Employees and all those who have business dealings with the Group, including customers and suppliers, are encouraged to proactively report suspected misconduct within the Group.

All employees are expected to discharge their duties with integrity and self-disciplined, and they are required to abstain from engaging in any activities related to bribery, extortion, fraud and money laundering which might affect their business decision or independent judgment during business operations which might exploit their positions against the Group's interests.

The Group has no tolerance to any corruption and set whistle-blowing policy to report any corruption. Relevant evaluation, consultation, investigation and punishment are written in the whistle-blowing policy. Whistle-blowers can report verbally or in writing to the department or the senior management of the Group for any suspected misconduct with full details and supporting evidence. The management will conduct investigations against any suspicious or illegal behaviour to protect the Group's interests. The Group advocates a confidentiality mechanism to protect the whistle-blowers against unfair dismissal or victimisation through security regimes. Where criminality is suspected, a report is made to the relevant regulators or law enforcement authorities when the management considers necessary. During the year under review, the Group was not in violation of any of the relevant laws and regulations in relation to bribery, extortion, fraud and money laundering that have a significant impact on the Group.

VI. 社會可持續發展(續)

營運慣例(續)

7. 反貪污

為維持一個公平、道德和高效的營商和工作環境，不論本集團進行業務所在的地區或國家，本集團亦嚴格遵守當地反貪污和賄賂的相關法律法規，如《中華人民共和國反洗錢法》、《中華人民共和國刑法》及《防止賄賂條例》。

本集團已根據本集團的反貪污、反欺詐及反賄賂政策制定員工手冊，其中載列：

- 禁止員工向與本集團有業務來往之人士、公司或機構要求、收取或接受任何形式之利益。
- 鼓勵員工及所有與本集團有業務往來之人士(包括客戶及供應商)主動舉報本集團內之涉嫌不當行為。

所有員工在履行其職責時須恪守誠信和自我約束，且不得參與任何於業務營運過程中可能影響其商業決策或獨立判斷，並可能利用其職務之便，進行任何損害本集團利益的賄賂、勒索、欺詐及洗黑錢相關活動。

本集團絕不容忍任何貪污行為，並制定舉報政策舉報任何貪污行為。相關評估、諮詢、調查和處罰均列於舉報政策中。舉報人可以口頭或書面形式向本集團的部門或高級管理層報告任何涉嫌不當行為，並提供全面的細節和證據。管理層將對任何可疑或違法行為進行調查，以保障本集團的利益。本集團倡導保密機制，通過保安制度保護舉報人免遭不公平解僱或傷害。如涉嫌犯罪，管理層將於認為必要時向相關監管機關或執法部門報告。於回顧年度內，本集團在防止賄賂、勒索、欺詐及洗黑錢方面，並無違反任何對本集團有重大影響的相關法律及法規。

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VI. Social Sustainability (Continued)

Operating Practices (Continued)

7. Anti-corruption (Continued)

The Group understands the importance of promoting anti-corruption to the employees. However, the preparation work is suspended due to the pandemic. The Group is now preparing the materials and training sessions. The Group will soon start the training once the materials are ready to deliver.

Community

8. Community Investment

The Group always adheres to the mission of giving back to the community by making various contributions to the community and sees the interests of the community as one of its social responsibilities. To fostering employees' good health and wellbeing, the Group encourages the staffs to consume meat-free lunch every Monday which is also known as the "Green Monday" in the Hong Kong office.

The Group will do its utmost to fulfill its social responsibilities and establish close and long-term relationships with the community and work together to build a harmonious society. However, due to the outbreak of COVID-19, community investment projects are suspended. The Group will seek other possible measures to resume the contributions to the society after the epidemic being stabilized.

VI. 社會可持續發展 (續)

營運慣例 (續)

7. 反貪污 (續)

本集團明白向僱員宣揚反貪污信息的重要性。然而，籌備工作因疫情而暫停。本集團現正準備教材及培訓課程。當本集團準備就緒可隨時分發教材時，隨即便會展開培訓。

社區

8. 社區投資

本集團一直堅持回饋社會的使命，為社區作出多種貢獻，並將社區的利益視為其社會責任之一。為促進僱員身心健康，本集團鼓勵員工每逢星期一選擇素食午餐，響應香港辦事處提倡的「綠色星期一」。

本集團將竭盡所能履行應有的社會責任，並與社區建立密切長遠的聯繫，同心協力締造和諧社會。然而，由於爆發新冠肺炎疫情，社區投資項目均已暫停。本集團將另尋其他可能的措施，在疫情穩定後繼續貢獻社會。



VII. Appendix

VII. 附錄

1. Appendix 1 – Overview of Key Performance Indicator

1. 附錄一 – 關鍵績效指標概覽

Key Environmental Performance Indicators 關鍵環境績效指標

2021
二零二一年

2020
二零二零年

2019
二零一九年

Unit
單位

Aspect A1 Emission

層面A1排放物

KPI A1.1 Types of emissions and respective emission data

排放物種類及相關排放數據

Nitrogen oxides (NOx) 氮氧化物(NOx)	0.4	5.3	6.9	kg 千克
Sulphur oxides (SOx) 硫氧化物(SOx)	0.2	0.2	0.3	kg 千克
Particulate matters (PM) 顆粒物(PM)	0.03	0.4	0.5	kg 千克

KPI A1.2 Greenhouse gas emissions

溫室氣體排放

Scope 1 Direct greenhouse gas emission 範圍1直接溫室氣體排放	33.9	37.5	39.4	tonnes CO ₂ e 噸二氧化碳當量
Scope 2 Indirect greenhouse gas emission 範圍2間接溫室氣體排放	120.1	154.2	157.4	tonnes CO ₂ e 噸二氧化碳當量
Scope 3 Other indirect greenhouse gas emission 範圍3其他間接溫室氣體排放	29.3	58.2	98.0	tonnes CO ₂ e 噸二氧化碳當量
Total greenhouse gas emission 溫室氣體總排放量	183.3	250.0	294.8	tonnes 噸
Intensity per employee 每名僱員密度	2.6	1.1	1.3	tonnes CO ₂ e/employee 噸二氧化碳當量/ 僱員

KPI A1.3 Hazardous waste

有害廢棄物

Total hazardous Waste 有害廢棄物總量	Negligible 可忽略不計	Negligible 可忽略不計	Negligible 可忽略不計	tonnes 噸
Intensity per employee 每名僱員密度	Negligible 可忽略不計	Negligible 可忽略不計	Negligible 可忽略不計	tonnes 噸

KPI A1.4 Non-hazardous waste

無害廢棄物

Total non-hazardous waste 無害廢棄物總量	18.4	19.7	19.1	tonnes 噸
Intensity per employee 每名僱員密度	0.26	0.08	0.08	tonnes 噸

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VII. Appendix (Continued)

VII. 附錄(續)

1. Appendix 1 – Overview of Key Performance Indicator

1. 附錄一 – 關鍵績效指標概覽(續)

(Continued)

Key Environmental Performance Indicators 關鍵環境績效指標

2021 二零二一年	2020 二零二零年	2019 二零一九年	Unit 單位
---------------	---------------	---------------	------------

Aspect A2 Use of resources

層面A2資源使用

KPI A2.1 Energy consumption

能源耗量

Non-renewable energy consumption

171.3	192.5	195.6	MWh 兆瓦時
-------	-------	-------	------------

不可再生能源耗量

Electricity purchased

144.0	186.6	190.0	MWh 兆瓦時
-------	-------	-------	------------

購買電力

Total energy consumption

315.3	379.1	385.6	MWh 兆瓦時
-------	-------	-------	------------

能源總耗量

Intensity per employee

4.4	1.6	1.7	MWh 兆瓦時
-----	-----	-----	------------

每名僱員密度

KPI A2.2 Water consumption

耗水量

Total Consumption

480.8	566.8	11,981.3	m ³ 立方米
-------	-------	----------	-----------------------

總耗水量

Regions with Extremely High Water Stress Level

37.7	–	–	m ³ 立方米
------	---	---	-----------------------

水資源壓力水平極高的地區

Intensity per employee

6.8	2.4	53.3	m ³ 立方米
-----	-----	------	-----------------------

每名僱員密度

KPI A2.5 Total packaging materials

包裝材料總量

Plastic

Negligible 可忽略不計	Negligible 可忽略不計	Negligible 可忽略不計	tonnes 噸
---------------------	---------------------	---------------------	-------------

塑料

Paper

Negligible 可忽略不計	Negligible 可忽略不計	Negligible 可忽略不計	tonnes 噸
---------------------	---------------------	---------------------	-------------

用紙

Metal

Negligible 可忽略不計	Negligible 可忽略不計	Negligible 可忽略不計	tonnes 噸
---------------------	---------------------	---------------------	-------------

金屬

Total packaging materials

Negligible 可忽略不計	Negligible 可忽略不計	Negligible 可忽略不計	tonnes 噸
---------------------	---------------------	---------------------	-------------

包裝材料總量

Packaging material intensity

Negligible 可忽略不計	Negligible 可忽略不計	Negligible 可忽略不計	tonnes per m ³ 每立方米噸
---------------------	---------------------	---------------------	------------------------------------

包裝材料密度



VII. Appendix (Continued)

VII. 附錄(續)

1. Appendix 1 – Overview of Key Performance Indicator

(Continued)

Key Social Performance Indicators 關鍵社會績效指標

1. 附錄——關鍵績效指標概覽(續)

2021 2020 2019
二零二一年 二零二零年 二零一九年

Aspect B1 Employment

層面B1僱傭

KPI B1.1 Total workforce 僱員總數			2021 二零二一年	2020 二零二零年	2019 二零一九年
Gender 性別	Female 女		29	96	91
	Male 男		42	140	134
Employment type 僱傭類型	General manager or above 總經理或更高層級		5	6	8
	Senior manager 高級經理		27	53	51
	Officer, clerk 高級職員、職員		24	177	143
	Contract 合約		15	0	23
Age group 年齡組別	19 or below 19歲或以下		0	0	0
	20-29 20至29歲		7	56	69
	30-39 30至39歲		40	138	121
	40-49 40至49歲		17	35	27
	50 or above 50歲或以上		7	7	8
Geographical region 地區	Hong Kong 香港		11	11	10
	Mainland China 中國內地		59	224	214
	France 法國		1	1	1

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VII. Appendix (Continued)

1. Appendix 1 – Overview of Key Performance Indicator

(Continued)

Key Social Performance Indicators

關鍵社會績效指標

KPI B1.2 Employee turnover

僱員流失

Gender

性別

Age group

年齡組別

Geographical region

地區

Aspect B2 Health and safety

層面B2健康與安全

KPI B2.1 Work-related Fatalities

因工作關係而死亡

KPI B2.2 Lost days due to work injury

因工傷損失工作日數

VII. 附錄(續)

1. 附錄一—關鍵績效指標概覽(續)

		2021	2020	2019
		二零二一年	二零二零年	二零一九年
KPI B1.2	Employee turnover			
	僱員流失			
	Gender			
	性別			
	Female	102	35	47
	女			
	Male	162	60	89
	男			
	Age group			
	年齡組別			
	19 or below	3	1	0
	19歲或以下			
	20-29	88	29	53
	20至29歲			
	30-39	152	49	71
	30至39歲			
	40-49	21	14	12
	40至49歲			
	50 or above	0	2	0
	50歲或以上			
	Geographical region			
	地區			
	Hong Kong	2	4	1
	香港			
	Mainland China	262	91	135
	中國內地			
	France	0	0	0
	法國			
	Aspect B2 Health and safety			
	層面B2健康與安全			
KPI B2.1	Work-related Fatalities	0	0	0
	因工作關係而死亡			
KPI B2.2	Lost days due to work injury	0	0	0
	因工傷損失工作日數			



VII. Appendix (Continued)

VII. 附錄(續)

1. Appendix 1 – Overview of Key Performance Indicator

(Continued)

Key Social Performance Indicators 關鍵社會績效指標

1. 附錄——關鍵績效指標概覽(續)

2021 2020 2019
二零二一年 二零二零年 二零一九年

Aspect B3 Development and Training

層面B3發展及培訓

KPI B3.1 Number of trained employees

受訓僱員人數

Gender

Female

126

23

109

性別

女

Male

202

34

176

男

Employee category

General Manager or Above

6

7

6

僱員類別

總經理或更高層級

Senior Manager

73

47

71

高級經理

Officer, Clerk

120

3

183

高級職員、職員

General Staff

129

0

25

普通員工

Percentage of employees trained (%)

受訓僱員百分比(%)

Gender

Female

38.4

–

–

性別

女

Male

61.6

–

–

男

Employee category

General Manager or Above

1.8

–

–

僱員類別

總經理或更高層級

Senior Manager

22.3

–

–

高級經理

Officer, Clerk

36.6

–

–

高級職員、職員

General Staff

39.3

–

–

普通員工

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VII. Appendix (Continued)

1. Appendix 1 – Overview of Key Performance Indicator

(Continued)

Key Social Performance Indicators 關鍵社會績效指標

KPI B3.2 Average training hours completed
完成受訓的平均時數

Gender
性別

Male
男

Female
女

Employee category
僱員類別

General Manager or Above
總經理或更高層級

Senior Manager
高級經理

Officer, Clerk
高級職員、職員

General Staff
普通員工

2021 二零二一年	2020 二零二零年	2019 二零一九年
---------------	---------------	---------------

6

2.0

3.2

7.1

1.9

3.4

1.2

2.3

1

4.7

7.8

5.9

7

0.2

2.5

11.6

0

2.5

Aspect B5 Supply Chain Management 層面B5供應鏈管理

KPI B5.1 Number of suppliers
供應商數目

China
中國

1,634

1,197

–

Aspect B6 Product Responsibility 層面B6產品責任

KPI B6.1 Total products sold or shipped
subject to recalls
須回收的已售或已運送產品總數

0

0

0

KPI B6.2 Number of Complaints
投訴數目

8,376

4,995

2,922

Aspect B7 Anti-corruption 層面B7反貪污

KPI B7.1 Number of legal cases
訴訟案件的數目

0

0

0

Aspect B8 Community Investment 層面B8社區投資

KPI B8.2 Resources contributed
所動用資源

0

–

–

VII. 附錄(續)

1. 附錄一—關鍵績效指標概覽(續)

2021 二零二一年	2020 二零二零年	2019 二零一九年
---------------	---------------	---------------

6

2.0

3.2

7.1

1.9

3.4

1.2

2.3

1

4.7

7.8

5.9

7

0.2

2.5

11.6

0

2.5

Aspect B5 Supply Chain Management 層面B5供應鏈管理

KPI B5.1 Number of suppliers
供應商數目

China
中國

1,634

1,197

–

Aspect B6 Product Responsibility 層面B6產品責任

KPI B6.1 Total products sold or shipped
subject to recalls
須回收的已售或已運送產品總數

0

0

0

KPI B6.2 Number of Complaints
投訴數目

8,376

4,995

2,922

Aspect B7 Anti-corruption 層面B7反貪污

KPI B7.1 Number of legal cases
訴訟案件的數目

0

0

0

Aspect B8 Community Investment 層面B8社區投資

KPI B8.2 Resources contributed
所動用資源

0

–

–



VII. Appendix (Continued)

2. Index

Aspects, General Disclosures and KPIs
層面、一般披露及關鍵績效指標

Description
描述

Aspect A1: Emission
層面A1：排放物
General Disclosure

一般披露

KPI A1.1

KPI A1.2

KPI A1.3

KPI A1.4

KPI A1.5

KPI A1.6

Information on:

(a) The policies; and

(b) Compliance with relevant laws and regulations that have a significant impact on the issuer

relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生的：

(a) 政策；及

(b) 遵守對發行人有重大影響的相關法律及法規的資料。

The types of emissions and respective emissions data.
排放物種類及相關排放數據。

Greenhouse gas emissions in total and, where appropriate, intensity.
溫室氣體總排放量及(如適用)密度。

Total hazardous waste produced and, where appropriate, intensity.
所產生有害廢棄物總量及(如適用)密度。

Total non-hazardous waste produced and, where appropriate, intensity.
所產生無害廢棄物總量及(如適用)密度。

Description of emission target(s) set and steps taken to achieve it.
描述所訂立的排放量目標及為達到該等目標所採取的步驟。

Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.
描述處理有害及無害廢棄物的方法，以及所訂立的減廢目標及為達到該等目標所採取的步驟。

Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.
描述處理有害及無害廢棄物的方法，以及所訂立的減廢目標及為達到該等目標所採取的步驟。

Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.
描述處理有害及無害廢棄物的方法，以及所訂立的減廢目標及為達到該等目標所採取的步驟。

VII. 附錄(續)

2. 索引

Compliance Level
合規層級

Reference (Page)
參考(頁碼)

Comply

9

遵守

Comply

遵守

9

Comply

遵守

10

遵守

Explain

解釋

11

解釋

Comply

遵守

11

遵守

Comply

遵守

10

遵守

Explain

解釋

11

解釋

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VII. Appendix (Continued)

2. Index (Continued)

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) 參考 (頁碼)
Aspect A2: Use of Resources 層面A2：資源使用			
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Comply	11
一般披露	有效使用資源(包括能源、水及其他原材料)的政策。	遵守	
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity.	Comply	12
	按類型劃分的直接及/或間接能源總耗量及密度。	遵守	
KPI A2.2	Water consumption in total and intensity	Comply	12-13
	總耗水量及密度	遵守	
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Comply	12
	描述所訂立的能源使用效益目標及為達到該等目標所採取的步驟。	遵守	
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	Comply	13
	描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到該等目標所採取的步驟。	遵守	
KPI A2.5	Total packaging material used for finished products and, if applicable, with reference to per unit produced.	Explain	13
	製成品所用包裝材料的總量及(如適用)每生產單位估量。	解釋	
Aspect A3: The Environment and Natural Resources 層面A3：環境及天然資源			
General Disclosure	Policies on minimizing the issuer's significant impact on the environment and natural resources.	Comply	14
一般披露	盡量減低發行人對環境及天然資源造成重大影響的政策。	遵守	
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Comply	14
	描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	遵守	

VII. 附錄(續)

2. 索引(續)



VII. Appendix (Continued)

2. Index (Continued)

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) (Page) 參考 (頁碼)
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 which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	Comply 遵守	14
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	Comply 遵守	14-15
Aspect B1: Employment 層面B1：僱傭			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他福利及待遇的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規的資料。	Comply 遵守	16
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	Comply 遵守	24
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。	Comply 遵守	24

VII. 附錄(續)

2. 索引(續)

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VII. Appendix (Continued)

2. Index (Continued)

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) 參考 (頁碼)
Aspect B2: Health and Safety 層面B2：健康與安全			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員免受職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規的資料。	Comply 遵守	18
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年(包括報告年度)每年因工亡故的人數及比率。	Comply 遵守	24
KPI B2.2	Lost days due to work injury. 因工傷損失工作日數。	Comply 遵守	24
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	Comply 遵守	18

VII. 附錄(續)

2. 索引(續)



VII. Appendix (Continued)

2. Index (Continued)

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) (Page) 參考 (頁碼)
Aspect B3: Development and Training 層面B3：發展及培訓			
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Comply 遵守	18
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別(如高級管理層、中級管理層等)劃分的受訓僱員百分比。	Comply 遵守	25
KPI B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Comply 遵守	25
Aspect B4: Labour Standards 層面B4：勞工準則			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工及強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規的資料。	Comply 遵守	18-19
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。	Comply 遵守	19
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。	Comply 遵守	19

VII. 附錄(續)

2. 索引(續)

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VII. Appendix (Continued)

2. Index (Continued)

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) 參考 (頁碼)
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政策。	Comply 遵守	19
KPI B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Comply 遵守	25
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Comply 遵守	19
KPI B5.3	Description of practices employed to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Comply 遵守	19
KPI B5.4	Description of practices employed to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	Comply 遵守	19-20

VII. 附錄(續)

2. 索引(續)



VII. Appendix (Continued)

2. Index (Continued)

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) 參考 (頁碼)
Aspect B6: Product Responsibility 層面B6：產品責任			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規的資料。	Comply 遵守	20
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	Comply 遵守	25
KPI B6.2	Number of products and service-related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	Comply 遵守	25
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	Comply 遵守	21
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。	Comply 遵守	21
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Comply 遵守	21

VII. 附錄(續)

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Environmental, Social and Governance Report 環境、社會及管治報告



VII. Appendix (Continued)

2. Index (Continued)

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) / 參考 (頁碼)
Aspect B7: Anti-corruption 層面B7：反貪污			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規的資料。	Comply 遵守	21
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during FY2021 and the outcomes of the cases. 於二零二一財年對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	Comply 遵守	25
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	Comply 遵守	21-22
KPI B7.3	Description of anti-corruption training offered to directors and staff. 描述向董事及員工提供的反貪污培訓。	Explain 解釋	22
Aspect B8: Community Investment 層面B8：社區投資			
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure that its activities cover the communities' interests. 有關以社區參與瞭解發行人營運所在社區需要和確保其業務活動涵蓋社區利益的政策。	Comply 遵守	22
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	Comply 遵守	25
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)。	Comply 遵守	25

VII. 附錄(續)

2. 索引(續)



VIII. Verification Statement



Scope of Verification

Hong Kong Quality Assurance Agency (HKQAA) has been commissioned by Changyou Alliance Group Limited (Changyou) to undertake an independent verification of its Environmental, Social and Governance Report 2021 (the Report). Partial verification was conducted, and the scope of verification is for Hong Kong office only. The Report highlights Changyou's major sustainability commitments and performance in terms of environmental, social and economic sustainability from 1 January 2021 to 31 December 2021.

Level of Assurance and Methodology

The process applied in this verification was based on the International Standard on Assurance Engagements 3000 (Revised) (ISAE) – "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" issued by the International Auditing and Assurance Standards Board. Our evidence gathering process was designed to obtain a limited level of assurance for devising the verification conclusion. The extent of this verification process covered the criteria set in Appendix 27 "Environmental, Social and Governance Reporting Guide" (ESG Reporting Guide) of the Main Board Listing Rules of The Stock Exchange of Hong Kong Limited (SEHK).

In order to understand the process that Changyou adopted to ascertain the key sustainability issues and impacts, the Report compilation process was discussed including stakeholder engagement and materiality assessment processes. Also, system and process for collecting, collating and reporting sustainability performance data were verified. Our verification procedure performed covered reviewing of relevant documentation, interviewing responsible personnel with accountability for preparing the report contents and verifying the selected representative sample of data and information. Raw data and supporting evidence of the selected samples were also thoroughly examined during the verification process.

Independence

Changyou is responsible for the collection and presentation of the information presented. HKQAA does not involve in calculating, compiling, or in the development of the Report. Our verification activities are independent from Changyou.

Conclusion

Based on the verification procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the information and data stated in the Report has not been prepared, in all material aspects, in accordance with the ESG Reporting Guide. The data and information provided for verification is considered reliable and accurate.

Signed on behalf of Hong Kong Quality Assurance Agency

KT Ting
Director, Strategic Services Development
16 May 2022

Environmental, Social and Governance Report 環境、社會及管治報告



VIII. 核實聲明



核實範圍

香港品質保證局受暢由聯盟集團有限公司(下稱「暢由聯盟集團」)委託對其《二零二一年環境、社會及管治報告》(下稱「報告」)的內容進行獨立驗證。進行了部分核查，核查範圍僅限於香港辦事處。報告陳述了暢由聯盟集團於二零二一年一月一日至二零二一年十二月三十一日有關環境、社會和經濟可持續發展方面各項主要承諾及工作的表現。

保證程度和核實方法

此次驗證工作是依據International Auditing and Assurance Standards Board (國際審計與核證準則委員會)發佈的International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (《國際核證聘用準則3000 (修訂版), 歷史財務資料審計或審閱以外的核證聘用》)執行。我們制定的證據收集過程旨在獲得核證有限水平的保證，以確保能擬定核實結論。合適的內容是按照香港聯合交易所有限公司(「香港聯交所」)主板上市規則附錄二十七《環境、社會及管治報告指引》所載標準而定。

為了解暢由聯盟集團為確定關鍵可持續發展事宜及影響所採用的過程，我們已就報告編撰過程進行討論，包括持份者參與及重要性評估過程。我們亦驗證了收集、整理和報告可持續發展表現數據的流程和程序。我們的核實程序包括審查相關文件、採訪負責準備報告內容的負責人員以及驗證所選取具有代表性的數據和資料樣本。所選取原始數據和支持證據亦於核實過程中經過詳細審閱。

獨立性

暢由聯盟集團負責收集和準備報告內陳述的資料。香港品質保證局不涉及收集和計算此報告內的數據或參與編撰此報告。香港品質保證局的核實過程是獨立於暢由聯盟集團。

結論

根據執行的驗證程序和獲得的證據，香港品質保證局沒有發現報告中所述的信息和數據並非按照《環境、社會及管治報告指引》的要求編製。為驗證而提供的數據和資料可靠完整。

香港品質保證局

丁國滔
策略服務發展總監
二零二二年五月十六日



暢由聯盟集團有限公司
CHANGYOU ALLIANCE GROUP LIMITED