



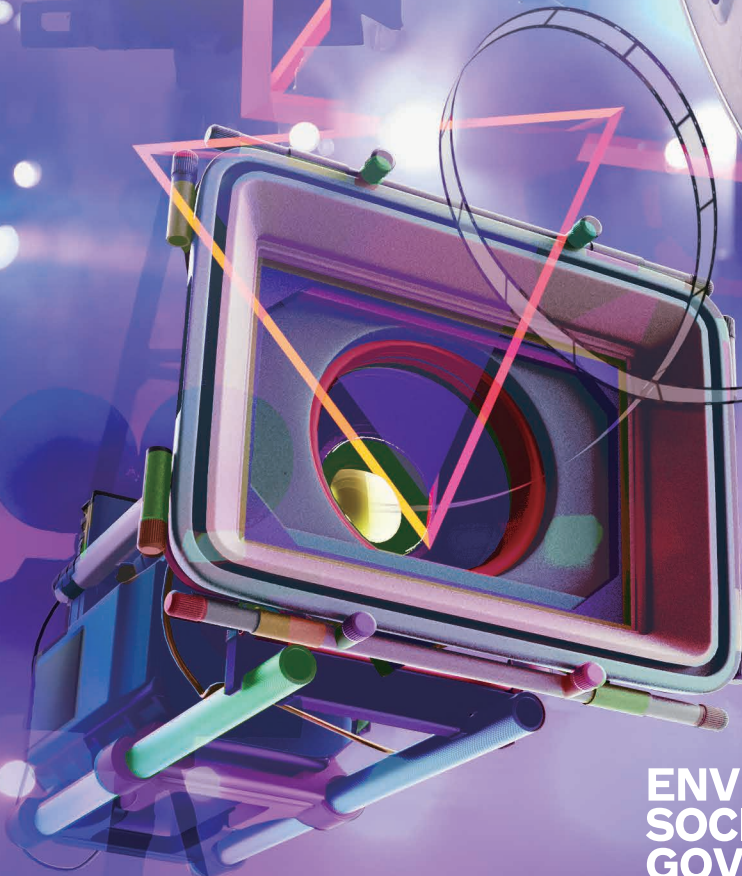
STARLIGHT CULTURE
ENTERTAINMENT

Starlight Culture Entertainment Group Limited
星光文化娛樂集團有限公司

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock Code 股份代號：1159)



ENVIRONMENTAL,
SOCIAL AND
GOVERNANCE REPORT
2021 環境、社會及管治報告

Environmental, Social and Governance Report

環境、社會及管治報告

Starlight Culture Entertainment Group Limited (the “Company”), together with its subsidiaries (the “Group” or “we”) is of the view that sound environmental, social and governance (“ESG”) performance is important to the sustainable development of its business and community, and hence is committed to promoting environmental protection, social responsibility and effective corporate governance.

ESG GOVERNANCE STRUCTURE

The board (“Board”) of directors (the “Directors”) of the Company holds the overall responsibility for the Group’s ESG issues and sets out the ESG management approach, strategy, priorities, and objectives. It is also responsible for approving disclosures in 2021 ESG report (the “ESG Report”).

In response to “carbon neutrality” goals set by the governments of the different operating regions and to fulfil stakeholder’s expectations of the Group in the materiality assessment, we have set environmental targets, which cover areas such as emission reduction, waste management and resource conservation. The Group has established the ESG working group (the “ESG Working Group”) to promote awareness of ESG issues. The ESG Working Group is comprised of management and general staff from different business departments. They are responsible for executing the Group’s ESG measures, collecting and analyzing ESG data, giving suggestions to the Board on ESG issues, and reviewing ESG-related matters across the Group’s different departments.

With the assistance of the ESG Working Group, the Board continuously evaluates and monitors the Group’s ESG performance, risk and opportunities, and progress made against the Group’s ESG-related targets. The ESG Working Group arranges meetings regularly to evaluate the effectiveness of current policies and procedures and formulates appropriate solutions to improve the overall performance of ESG policies. The ESG Working Group reports to the Board periodically, and assists in assessing and identifying the Group’s ESG risks and opportunities, ensuring the implementation and effectiveness of the risk management and internal control systems.

星光文化娛樂集團有限公司（「本公司」，連同其附屬公司統稱「本集團」或「我們」）認為，良好之環境、社會及管治（「環境、社會及管治」）表現對其業務及社區之可持續發展而言至關重要，因此，其致力於促進環境保護、社會責任及有效之企業管治。

環境、社會及管治治理架構

本公司董事（「董事」）會（「董事會」）對本集團之環境、社會及管治事宜全權負責，並設定環境、社會及管治管理方法、策略、優先事項及目標。其亦負責批准2021年環境、社會及管治報告（「本環境、社會及管治報告」）之披露。

為了響應不同營運地政府就「碳中和」設定的目標並符合持份者在重要性議題評估中對本集團的期待，我們已設定了環境目標，其中包括了減排、廢物管理及資源保護等方面。本集團已成立環境、社會及管治工作小組（「環境、社會及管治工作小組」），以提升對環境、社會及管治事宜之意識。環境、社會及管治工作小組由不同業務部門之管理層及一般員工組成。彼等負責執行本集團之環境、社會及管治措施、收集及分析環境、社會及管治數據、就環境、社會及管治事宜向董事會提供建議，以及檢討本集團不同部門之環境、社會及管治相關事宜。

在環境、社會及管治工作小組之協助下，董事會持續評估及監察本集團之環境、社會及管治表現、風險及機會，以及本集團環境、社會及管治相關目標之進展。環境、社會及管治工作小組定期召開會議，評估現有政策及程序之有效性及制定合適的解決方案，以改善環境、社會及管治政策之整體表現。環境、社會及管治工作小組定期向董事會報告，並協助評估及識別本集團之環境、社會及管治風險及機會，確保風險管理及內部監控系統之落實及有效性。

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環境、社會及管治報告

REPORTING SCOPE

This ESG Report covers the Group's ESG policies, measures and performances covering the financial year from 1 January to 31 December 2021 (the "Reporting Period" or "2021"). The reporting scope of this ESG Report is determined by the management of the Group, taking consideration of the Group's resource allocation and status of operations of different segments, which includes subsidiaries actually operated by the Group, including the Group's business operations in Hong Kong, China, Mainland China and United States of America ("USA"), in line with the scope of the annual report of the Group.

REPORTING FRAMEWORK

The ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide (the "ESG Reporting Guide") as set out in Appendix 27 of the Rules Governing the Listing of Securities (the "Listing Rules") on the Main Board of The Stock Exchange of Hong Kong Limited (the "Stock Exchange"). Information relating to the Group's corporate governance practices is to be set out in the Corporate Governance Report of the Group's annual report to be published.

REPORTING PRINCIPLES

During the preparation for this ESG Report, the Group has applied the following reporting principles:

Materiality: Materiality assessment was conducted to identify material issues during the Reporting Period, thereby adopting the confirmed material issues as the focus for the preparation of the ESG Report. The materiality of issues was reviewed and confirmed by the Board and ESG Working Group. For further details, please refer to the section headed "Stakeholder Engagement and Materiality Assessment".

Quantitative: The standards, methodologies, and applicable assumptions used in the calculation of key performance indicators ("KPIs") data were supplemented by explanatory notes.

報告範圍

本環境、社會及管治報告涵蓋本集團於二零二一年一月一日至十二月三十一日止財政年度（「報告期間」或「二零二一年」）期間環境、社會及管治的政策、措施及績效。本環境、社會及管治報告的範圍由本集團管理層考慮本集團的資源分配及不同板塊的運營狀況後釐定，納入本集團有實際經營權的附屬公司，包括本集團在中國香港、中國內地及美利堅合眾國（「美國」）的業務營運點，與本集團年報的範圍一致。

報告框架

環境、社會及管治報告乃根據香港聯合交易所有限公司（「聯交所」）主板證券上市規則（「上市規則」）附錄二十七所載《環境、社會及管治報告指引》（「環境、社會及管治報告指引」）編製。有關本集團企業管治常規之詳情將載於本集團將予刊發之年報之企業管治報告中。

匯報原則

在編製本環境、社會及管治報告期間，本集團採用了以下匯報原則：

重要性：於報告期間通過重要性評估識別重大議題，並將已確認之重大議題作為環境、社會及管治報告之編製重點。議題之重要性已由董事會及環境、社會及管治工作小組審閱及確認。有關進一步詳情，請參閱「持份者參與及重要性評估」一節。

量化：計算關鍵績效指標（「關鍵績效指標」）數據所使用之標準、方法及適用假設均由解釋性說明補充。

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Consistency: Unless otherwise stated, the preparation approach of this ESG Report is consistent with the previous report for comparison. If there are any changes in the scope of disclosure or calculation methodologies that may affect the comparison with previous reports, explanations will be provided to the corresponding data.

一致性：除另有說明外，本環境、社會及管治報告之編製方法與先前報告保持一致，以便進行比較。倘可能影響與先前報告進行比較之披露範圍或計算方法有任何變動，則會對相應數據進行解釋。

STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

持份者參與及重要性評估

We value our stakeholders and their feedback regarding our businesses and ESG aspects. To understand and address their key concerns, we have maintained close communication with our key stakeholders. Through ongoing communication, we have collected their views and opinions, which help us identify ESG-related risks and formulate our sustainability strategies. We will continue to increase the involvement of stakeholders via constructive conversation to chart a course for long-term prosperity. The Group's communication channels with the key stakeholders and their respective expectations are as follows:

我們重視持份者及其對我們業務以及環境、社會及管治層面之反饋意見。為了解及處理主要持份者之核心關注點，我們一直與其保持密切溝通。透過持續溝通，我們已收集彼等之觀點及意見，該等觀點及意見有助於我們識別環境、社會及管治相關之風險，並制定可持續發展戰略。我們將繼續通過建設性對話加強持份者之參與度，從而為長期繁榮發展制定方針。本集團與主要持份者之溝通渠道及其各自之期望概述如下：

Stakeholders 持份者	Expectations and Concerns 期望及關注	Communication Channels 溝通渠道
Government and regulatory authorities 政府及監管機關	<ul style="list-style-type: none">- Compliance with laws and regulations- 遵守法律及法規- Support economic development- 支持經濟發展- proper tax payment- 妥當繳納稅款	<ul style="list-style-type: none">- Supervision on complying with local laws and regulations- 監督當地法律及法規的遵守情況- Routing reports and taxes paid- 發送報告及支付稅款
Shareholders 股東	<ul style="list-style-type: none">- Return on investments- 投資回報- Corporate governance- 企業管治- Business compliance- 業務合規	<ul style="list-style-type: none">- Regular reports and announcements- 定期報告及公告- Regular general meetings- 定期股東大會- Official website- 官方網站

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Stakeholders 持份者	Expectations and Concerns 期望及關注	Communication Channels 溝通渠道
Employees 僱員	<ul style="list-style-type: none"> - Employees' compensation and benefits - 僱員補償及福利 - Career development - 職業發展 - Health and safety working environment - 健康安全的工作環境 	<ul style="list-style-type: none"> - Performance reviews - 表現檢討 - Regular meetings and trainings - 定期會議及培訓 - Emails, notice boards, hotline, caring activities with management - 電郵、佈告板、熱線、與管理層進行關懷活動
Customers 客戶	<ul style="list-style-type: none"> - Customer relationship - 客戶關係 - Protect the rights of customers - 保障客戶權利 	<ul style="list-style-type: none"> - Face-to-face meetings and on-site visits - 面對面會議及實地拜訪
Suppliers 供應商	<ul style="list-style-type: none"> - Fair and open procurement - 公平公開的採購 - Win-win cooperation - 雙贏合作 	<ul style="list-style-type: none"> - Suppliers' satisfactory assessment - 供應商滿意度評估 - Face-to-face meetings and on-site visits - 面對面會議及實地拜訪
General public 公眾人士	<ul style="list-style-type: none"> - Involvement in communities - 社區參與 - Business compliance - 業務合規 - Environmental protection awareness - 環保意識 	<ul style="list-style-type: none"> - Organization of community activities - 組織社區活動

The Board and management who are responsible for key functions of the Group have participated in reviewing the Group's operations and identifying material ESG topics and assessing the relative importance of the ESG topics to its business and stakeholders.

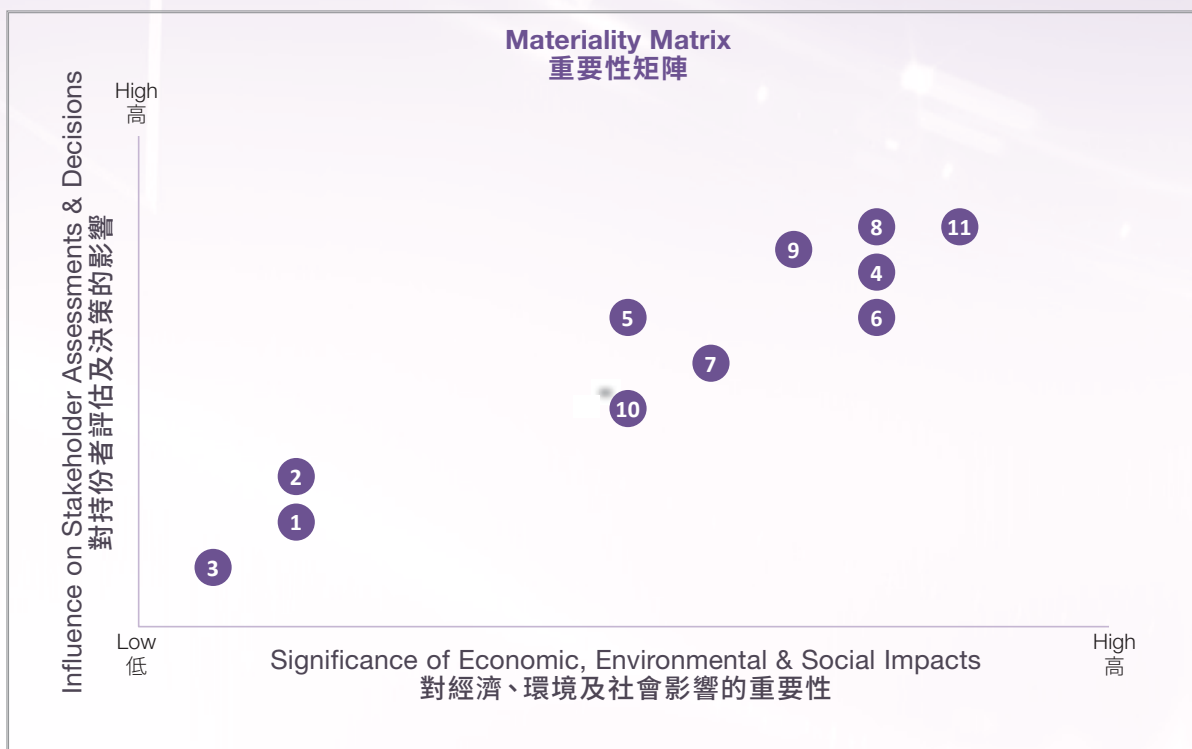
負責本集團的主要職能的董事會及管理層已參與審核本集團業務，識別重大環境、社會及管治議題並評估環境、社會及管治議題對其業務及持份者的相對重要性。

The following matrix is a summary of the Group's material ESG topics:

下列矩陣為本集團重大環境、社會及管治議題的概要：

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環境、社會及管治報告



序號 Number	重大環境、社會及管治議題 Material ESG Topics	序號 Number	重大環境、社會及管治議題 Material ESG Topics
1	Greenhouse gas (“GHG”) emissions 溫室氣體 (「溫室氣體」) 排放	7	Supply chain management 供應鏈管理
2	Use of resources 資源使用	8	Product responsibility 產品責任
3	Climate change mitigation and adaptation 氣候變化減緩及適應	9	Anti-corruption and anti-money laundering 反貪污及反洗黑錢
4	Employment practices and labour standards 僱傭常規及勞工標準	10	Active community participation 積極參與社區
5	Occupational health and safety 職業健康與安全	11	Regulatory compliance 監管合規
6	Continuous training and development 持續培訓及發展		

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環境、社會及管治報告

FEEDBACK

We treasure your feedback and comments on our sustainability performances. You can provide valuable advice of the ESG Report or our sustainability performances by mail, addressed to the Board or the Company Secretary at the principal place of the Company in Hong Kong at Room 2001, 20/F No. 118 Connaught Road West, Hong Kong.

A. ENVIRONMENTAL

The operation of the Group has limited impact on the environment. The main business of the Group is media and culture, which is not the main cause of environmental pollution. Moreover, the business of the Group does not involve industrial activities and thus the total amount of emission, resources used and waste produced is low. Nevertheless, the Group formulated the ESG Policy, which sets out guidance on emission reduction, resource conservation and waste management in its workplace.

However, the Group understands that it is the responsibility of all corporations to ensure that emission of pollutants and consumption of resources are minimized and carbon footprints are reduced. For such purpose, the Group has set the following targets to reduce consumption of resources:

- In the next five years, the Group will reduce the GHG emission intensity (tCO₂e/employee) gradually compared with 2021.
- In the next five years, the Group will reduce the electricity consumption intensity (MWh/employee) gradually compared with 2021.

Since the Group's waste generated was collected and disposed by the property management office of the office building and water consumed was negligible, therefore no waste and water related target has been set.

During the Reporting Period, the Group was in compliance with the rules and regulations related to environmental protection in USA, Mainland China and Hong Kong, China, including but not limited to the Energy Policy Act of 2005 of USA, the Federal Clean Air Act of USA, the Federal Clean Water Act of USA, the Environmental Protection Law of the People's Republic of China, the Solid Waste Environmental Pollution Prevention and Control Law of the People's Republic of China, the Air Pollution Control Ordinance of Hong Kong and the Waste Disposal Ordinance of Hong Kong and did not identify any violations that were related to environmental protection and had significant impact on the Group.

回饋

我們十分重視您對我們可持續發展表現的回饋及意見。您可以通過電子郵件方式（發送至本公司香港主要營業地點的董事會或公司秘書，地址為香港干諾道西118號20樓2001室）向我們提供有關環境、社會及管治報告或我們可持續發展表現的寶貴建議。

A. 環境

本集團的營運對環境的影響甚微。本集團經營的主要業務為傳媒及文化，所在領域並非環境污染的主要源頭。此外，本集團的業務亦不涉及工業活動，因此排放、資源使用和廢棄物產生方面的總量亦甚低。儘管如此，本集團制定了《環境、社會及管治政策》，對工作場所的減排、資源節約和廢物管理提出了指導意見。

然而，本集團了解到確保污染物的排放和資源的消耗降至最低並減少碳足跡是所有企業的責任。為此，本集團制定了以下減少資源消耗的目標：

- 在未來五年，本集團將較二零二一年逐漸減少溫室氣體排放密度（噸二氧化碳當量／每名僱員）。
- 在未來五年，本集團將較二零二一年逐漸減少電力消耗密度（兆瓦時／每名僱員）。

由於辦公樓的物業管理處已收集處理本集團產生的廢棄物，且本集團的用水量微乎其微，因此，並無設立有關廢棄物及水資源的目標。

於報告期間，本集團遵守美國、中國內地及中國香港與環保相關的規則及規例（包括但不限於《美國二零零五年能源政策法案》(Energy Policy Act of 2005 of USA)、《美國聯邦清潔空氣法》(Federal Clean Air Act of USA)、《美國聯邦清潔水法》(Federal Clean Water Act of USA)、《中華人民共和國環境保護法》、《中華人民共和國固體廢物污染環境防治法》、《香港空氣污染管制條例》及《香港廢物處置條例》），且並無識別任何與環境保護相關並對本集團有重大影響的違規事件。

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環境、社會及管治報告

EMISSION

Air Emissions

During the Group's operation, nitrogen oxides ("NO_x"), sulphur oxides ("SO_x") and particulate matter ("PM") are generated from the use of company cars. During the Reporting Period, the air emissions decrease significantly compared with that in 2020, which is due to the fact that the use of company vehicles for business travel decreased significantly due to the ongoing impact of COVID-19 in Mainland China and USA.

The vehicles were monitored and inspected by the system on a regular basis to keep them in the best conditions in order to increase fuel consumption efficiency and ensure road safety.

Summary of air emission performance:

	Unit 單位	2021 二零二一年	2020 二零二零年
NO _x 氮氧化物	Kg 千克	14.76	20.03
SO _x 硫氧化物	Kg 千克	0.12	0.39
PM 顆粒物	Kg 千克	1.27	1.48

GHG Emissions

The major sources of GHG emissions of the Group are direct GHG emissions from the consumption of petrol by vehicles (Scope 1), and energy indirect GHG emissions from purchased electricity (Scope 2).

For fuels used by the vehicles owned by the Group, the Group encourages the employees to take public transport instead of driving company cars, and utilised virtual meeting with clients or business partners to reduce the emission caused by business trips.

排放

廢氣排放

於本集團運營期間，氮氧化物（「氮氧化物」），硫氧化物（「硫氧化物」）及顆粒物（「顆粒物」）產生於公司汽車的使用。於報告期間，廢氣排放相較二零二零年顯著減少，此乃由於新冠疫情在中國內地及美國的持續影響，用於商業差旅的公司用車大幅下降。

車輛定期採用系統監察檢查，使車輛維持於最佳狀態，藉此提高燃料耗用效率及確保道路安全。

廢氣排放表現的概述如下：

Unit 單位	2021 二零二一年	2020 二零二零年
Kg 千克	14.76	20.03
Kg 千克	0.12	0.39
Kg 千克	1.27	1.48

溫室氣體排放

本集團溫室氣體排放的主要來源為車輛所消耗的汽油造成的直接溫室氣體排放（範圍一）及購買電力造成的能源間接溫室氣體排放（範圍二）。

就本集團的車輛所使用的燃料而言，本集團鼓勵僱員搭乘公共交通工具而非乘坐公司汽車，並與客戶或商業夥伴舉行虛擬會議，減少商業旅途造成的排放。

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For purchased electricity in offices, the Group encourages the employees to set the air conditioners at the most comfortable temperature and switch off air conditioners and lights when not necessary so as to reduce emission of GHG. The Group has also put notices at eye-catching areas in the offices to remind our employees about energy saving in the course of business. During the Reporting Period, the Group's GHG intensity decreased significantly compared with that in 2020. This is mainly due to the fact that the Group's employees in Mainland China changed from using its own offices to rented offices during the Reporting Period and the electricity consumption costs were not borne by the Group, and that the use of company vehicles for business travel decreased significantly due to the ongoing impact of COVID-19 in Mainland China and USA.

就辦公室購買的電力而言，本集團鼓勵僱員將辦公室空調設定在最舒適溫度及於不必要時將空調及燈具關閉，以減少溫室氣體排放。本集團亦於辦公室當眼位置張貼告示，提醒僱員在營運中踐行節約用電。於報告期間，本集團的溫室氣體密度與二零二零年相比大幅下降，這主要是由於於報告期間本集團於中國內地的僱員由使用自有辦公室改為租用辦公室，消耗的電力費用不由本集團承擔，且由於新冠疫情在中國內地及美國的持續影響，用於商業差旅的公司用車大幅下降。

Summary of GHG emission performance:

溫室氣體排放表現的概述如下：

Indicator ¹ 指標 ¹	Unit 單位	2021 二零二一年	2020 二零二零年
Scope 1 — Direct GHG emissions 範圍一—直接溫室氣體排放			
• Petrol consumption by vehicles 車輛消耗的汽油	tCO ₂ e 噸二氧化碳當量	22.45	63.30
Scope 2 — Energy indirect GHG emissions 範圍二—能源間接溫室氣體排放			
• Purchased electricity 購買電力	tCO ₂ e 噸二氧化碳當量	2.66	31.60
Total GHG emissions (Scope 1 and 2) 溫室氣體排放總量 (範圍一及二)	tCO ₂ e 噸二氧化碳當量	25.11	94.90
GHG emissions intensity ² 溫室氣體排放密度 ²	tCO ₂ e/employee 噸二氧化碳當量／ 每名僱員	1.14	3.51

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Notes:

1. GHG emission data is presented in terms of carbon dioxide equivalent and are based on, including but not limited to, “The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards” issued by the World Resources Institute and the World Business Council for Sustainable Development, “China Regional Power Grid Baseline Emission Factors For Emission Reduction Project in 2019” issued by Ministry of Ecology and Environment of China, the “Global Warming Potential Values” from the IPCC Fifth Assessment Report, 2014 (AR5), “How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs” issued by the Stock Exchange and the “Sustainability Report 2021” released by HK Electric Investments Limited.
2. As at 31 December 2021, the Group had a total of 22 employees; while as at 31 December 2020, the Group has a total of 27 employees. These data are used for calculating the intensity data.

USE OF RESOURCES

The Group has always been promoting sustainability by assuming the social responsibility of environmental protection in the course of business and, on the premise of minimizing the impact on the environment, creating unlimited possibilities with limited resources. In this regard, the Group attaches great importance to employees’ environmental awareness, thus has put forth a number of initiatives with the goal of “green office”, educating employees about how to fully utilise the resources and save energy. The Group aims at maximizing the efficiency of our resources in commercial aspect while eliminating waste and contributing to society in social aspect.

The Group also embraces its responsibility in environmental protection throughout the course of office administration and daily operation. Apart from adhering to the principle of recycling and reducing use, the Group is committed to creating green offices to minimize the impact on the environment. In light of the nature of the business of the Group, the consumption of energy, electricity, water and other natural resources in the offices are limited.

附註：

1. 溫室氣體排放數據以二氧化碳當量呈報，並參考（包括但不限於）世界資源研究所及世界企業永續發展協會刊發的《溫室氣體議定書：企業會計與報告準則》、中國生態環境部發佈的《2019年度減排項目中國區域電網基準線排放因子》、二零一四年政府間氣候專門委員會氣候變遷第五次評估報告(AR5)的“全球暖化潛勢值”、聯交所刊發的《如何準備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引》及港燈電力投資有限公司刊發的《二零二一年可持續發展報告》。
2. 截止二零二一年十二月三十一日，本集團共有22名僱員；而截止二零二零年十二月三十一日，本集團共有27名僱員。該等數據用於計算密度數據。

資源使用

本集團一向致力推廣可持續發展，在營運同時擔當起保護環境的社會責任，在減低對環境造成影響的大前提下，以有限的資源創造無限可能。就此而言，本集團對僱員的環保意識極其重視，以「綠色辦公室」為目標設立多項措施，務求令員工明白如何既充分利用資源，又能節約能源。在商業層面能發揮資源最大效能，在社會層面能杜絕浪費，回饋社會。

本集團於整個辦公室管理及日常營運過程亦秉承對環境負責之態度。除了堅守循環再用及減少使用的原則，同時實踐綠色辦公室，達至盡量減少公司對環境的影響。鑒於本集團的業務性質，只有在辦公室以內範圍之資源運用，較少使用能源、電力、水及其他天然資源。

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The Group's energy consumption is mainly composed of direct energy consumption of petrol by company vehicles and indirect energy consumption of purchased electricity. During the Reporting Period, the Group's energy consumption intensity decreased significantly compared with that in 2020. This is mainly due to the fact that the Group's employees in Mainland China changed from using its own offices to renting offices during the Reporting Period and the electricity consumption costs were not borne by the Group, and that the use of company vehicles for business travel decreased significantly due to the ongoing impact of COVID-19 in Mainland China and USA. The following is the summary of the Group's energy performance:

本集團能源消耗主要包括公司用車的汽油消耗所造成的直接能源消耗及購買電力所造成的間接能源消耗。於報告期間，本集團的能源消耗密度與二零二零年相比大幅下降，這主要是由於於報告期間本集團於中國內地的僱員由使用自有辦公室改為租用辦公室，消耗的電力費用不由本集團承擔，且由於新冠疫情在中國內地及美國的持續影響，用於商業差旅的公司用車大幅下降。以下概述本集團的能源表現：

Indicator ³ 指標 ³	Unit 單位	2021 二零二一年	2020 二零二零年
Direct energy consumption 直接能源消耗			
• Petrol consumption by vehicles 車輛的汽油消耗	MWh 兆瓦時	81.82	259.91
Indirect energy consumption 間接能源消耗			
• Purchased electricity 購買電力	MWh 兆瓦時	3.74	39.94
Total energy consumption 能源消耗總量	MWh 兆瓦時	85.56	299.85
Energy consumption intensity 能源消耗密度	MWh/employee 兆瓦時／每名僱員	3.89	11.11

Note:

附註：

3. The unit conversion method of energy consumption data is based on the "Energy Statistics Manual" issued by International Energy Agency.

3. 能源消耗數據的單位換算方法乃基於國際能源署所發佈之《能源數據手冊》。

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Below are measures taken by the Group in saving energy:

- Adopting double-sided printing and promoting use of recycled paper;
- Switching off unused lights and electric appliances to reduce energy consumption;
- Keeping the room temperature at a comfortable level and switching off the air conditioners when not necessary;
- Switching off the air conditioners and lights after office hour and when they are not in use;
- Requiring employees to turn their computers and other devices to the sleep mode or switch them off when leaving the office (including visiting clients and having lunch); and
- Conducting regular maintenance for office equipment (such as air conditioners, computers, lights, refrigerators and paper shredders) to ensure normal operation.

As per the business nature of the Group, water consumption is very limited, mainly daily water consumption by the employees in offices during business hours, and the Group does not encounter any significant issue in sourcing water that is fit for its purpose. The domestic sewage of the Group does not include hazardous wastewater and is directly discharged to the municipal sewer pipeline. In order to reduce wastewater, employees of the Group are encouraged to save water. During the Reporting Period, water consumption of the Group amounted to approximately 0.80 m³, which is approximately 0.04 m³ per employee (2020: 1.00 m³ in total, 0.03 m³ per employee).

以下是本集團已實施在節能方面的措施：

- 採用雙面列印及複印、推廣環保用紙；
- 關掉不使用的照明及電器來減少能源消耗；
- 把室溫保持適宜水平及於不必要時將空調關閉；
- 關掉非辦公時間及閒置房間中的空調和燈；
- 員工於上班時間離開辦公室位置期間（包括到訪客戶及午膳），需將電腦及其他設備設置為睡眠狀態或將其關掉；及
- 定期保養以確保辦公室設備（如空調、電腦、電燈、雪櫃、碎紙機等）正常運行。

基於本集團業務性質，水消耗極少，主要產生自員工於工作時間在辦公室的日常用水且本集團於求取適用水源方面並無面臨任何重大問題。本集團的生活污水不含有害廢水，並直接排放到市政污水管道。為了減少污水的產生量，本集團鼓勵員工節約用水。於報告期間，本集團的耗水量約為0.80立方米，即每名僱員約為0.04立方米（二零二零年：總量為1.00立方米，每名僱員為0.03立方米）。

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PRODUCTION OF WASTE

Solid waste of the Group is mainly produced in the daily operation of the offices, including daily paper consumption, office paper waste and food waste made by employees. All domestic waste is collected and disposed by the property management office of the office building on a regular basis.

The Group is committed to reducing waste production. The Group encourages the employees to recycle stationery and reduce waste with an aim to prevent waste production at the initial stage. Moreover, the Group has adopted a digital operation method to centralize all documents and regularly educates its employees about environmental protection. For example, the employees are required to print double-sided and reuse paper printed single-sided in order to save and reduce the use of paper and other natural resources. Permission is also required for printing in the offices so that paper image can be counted and adjusted to improve resource utilisation.

The Group has established appropriate measures for disposal of computers and related products such as printers and toner cartridges. Unused digital products are transferred or reused while obsolete accessories and used toner cartridges are collected by third party companies for recycling.

In case it is necessary to dispose of an item, the Group encourages our employees to collect and classify the waste before disposing so as to reduce the negative impact on the environment.

廢棄物產生

本集團所產生的固體廢物主要來自辦公室的日常運作，包括日常用紙、辦公文件廢紙及僱員食品廢物等。所有生活垃圾均由辦公樓所屬的物業管理處定期統一收集處理。

本集團致力減少廢棄物產生，本集團鼓勵僱員回收文儀用品以及減少浪費，從源頭開始減少廢棄品的產生。此外，本集團採用電子化的營運模式集中處理所有文件檔案，並且定期向僱員傳達環保訊息，如要求僱員雙面列印和重複使用單面複印的紙張，以節約及減少使用紙張及其他天然資源。辦公室亦會設置列印權限，以便統計及調整用紙情況，提高資源利用率。

本集團對電腦主機及其周邊用品，如打印機、碳粉盒等，建立適當的處理措施。本集團會轉讓或重用多餘的電子商品，已老化的配件及已用的打印機碳粉盒則交由第三方公司回收，實行循環再造。

如必須棄置物品，本集團亦鼓勵僱員收集廢物及進行分類後才棄置，以減低對環境的負面影響。

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THE ENVIRONMENT AND NATURAL RESOURCES

Due to the Group's business nature, the core business of the Group has limited impact on the environment and natural resources, yet the Group endeavors to minimise the negative environmental impacts of our business operations as an ongoing commitment to corporate sustainability. Under the guidance of its ESG Policy, the Group spends efforts in mitigating its potential environmental impacts through adopting industrial best practices targeted at reducing natural resource consumption and developing effective environmental management. The Group regularly assesses the environmental risks of its businesses, adopts preventive measures to reduce potential risks, and ensures its compliance with relevant laws and regulations. The Group is also devoted to achieving sustainable development for generating long-term values for the community and its stakeholders.

Indoor Air Quality

The Group is committed to providing employees with a comfortable and green working environment to increase work efficiency. The Group regularly monitors the indoor air quality in its workplace. Air-purifying equipment is installed and air cleansing plants are placed at the workplace to filter air pollutants, contaminants, and dust particles.

CLIMATE CHANGE

The Group recognises climate change as one of the greatest issues confronting humanity today. It is vital for us to understand our corporate role in addressing climate change threats, which could impact us both in terms of our business profitability and our long-term resilience. As such, we have established a Climate Change Policy to identify, monitor and manage climate-related issues, and integrated such considerations into our strategic business planning.

環境及天然資源

由於本集團的業務性質，本集團的核心業務對環境及天然資源的影響有限，然而本集團仍致力於將我們業務營運對環境的負面影響降至最低，並以此作為對企業可持續發展的持續承諾。根據其《環境、社會及管治政策》的指引，本集團通過採用針對減少天然資源消耗及有效實施環境管理的行業最佳實踐，努力減輕其對環境的潛在影響。本集團會定期評估業務的環境風險，採取預防措施以降低潛在風險並確保其遵守相關法律法規。本集團亦致力於實現可持續發展，為社區及其持份者創造長期價值。

室內空氣質量

本集團致力於為員工提供舒適及綠色的辦公環境以提高工作效率。本集團會定期監控工作場所的室內空氣質量。工作場所已安裝空氣淨化設備並放置空氣淨化綠植，以過濾空氣中的污染物、致污物及塵埃粒子。

氣候變化

本集團認為，氣候變化乃當今人類面臨的最大問題之一。我們有必要了解我們在應對氣候變化威脅方面的企業角色，而這既會影響我們的業務盈利能力，亦會影響我們的長期韌性。因此，我們已制定《氣候變化政策》，以識別、監測及管理與氣候相關的問題，並將該等考慮因素納入我們的戰略業務規劃。

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To cope with the intensified threat of climate change, the Group has assessed the potential risks that may arise from our business operations. These risks mainly stem from the following dimensions:

Transition Risks

For transition risks, the Group expects policies and regulations related to climate change are becoming stricter. If the Group's existing compliance procedures and business operations would not fully comply with the new legal and regulatory requirements, it might incur additional compliance costs and affect the reputation of the Group. In addition, there are increasing investors who advocate combating climate change and customers who seek low-carbon film or TV play production. If the Group fails to implement effective measures to meet such expectations and market change, the Group may lose potential investment and experience reduced customers for its film or TV works.

To manage the above transition risks, the Group has taken an array of actions. First, the ESG Working Group and the management regularly monitor existing and emerging climate-related trends, policies and regulations and will seek compliance consulting services to reduce legal risks, when necessary. Second, the Group will maintain high transparency in the Group's ESG reports and related activities to build trust and confidence with investors and customers. Third, the Group has gradually incorporated sustainability into its business operation. By going beyond current compliance requirements, the Group will be better equipped to adapt to regulatory and market changes.

為應對氣候變化帶來的更大威脅，本集團已評估我們業務營運可能產生的潛在風險。該等風險主要來自於以下方面：

轉型風險

轉型風險方面，本集團預計與氣候變化相關的政策及法規會日趨嚴格。若本集團現有的合規程序及業務營運不能完全符合新法律及監管的要求，可能會產生額外的合規成本，並影響本集團的聲譽。此外，越來越多的投資者倡導應對氣候變化，越來越多的客戶也在尋求低碳電影或電視劇製作。本集團若未能實施有效措施滿足有關期望及市場變化，可能會失去潛在投資，電影或電視作品的客戶亦會減少。

為管理上述轉型風險，本集團已採取一系列行動。第一，環境、社會及管治工作小組及管理層定期監測現有及新出現的氣候相關趨勢、政策及法規，並將於必要時尋求合規諮詢服務以減少法律風險。第二，本集團將在本集團的環境、社會及管治報告及相關活動中保持高透明度，建立投資者及客戶的信任及信心。第三，本集團已逐步將可持續發展納入其業務營運。本集團的合規措施超出當前的合規要求，可更好地適應監管及市場變化。

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Physical Risks

For physical risks, climate change will bring more frequent and intensive extreme weather, such as flooding, super typhoon, and drought. Such extreme weather events may have a negative impact on the filming progress of the crew, disrupt the normal filming process, and even endanger the personal safety of the crew members, thus causing delays in the filming progress and increasing the filming cost.

The Group has taken different actions to manage the abovementioned acute physical risks. The project manager should comprehensively analyze the climate and geographical risks of the casting locations before choosing the location for movie or TV play casting. During the casting, the project manager should continuously monitor and evaluate possible extreme weather events that may suspend the film production process, and the Group should formulate crisis response plans to reduce the negative impacts brought to the Company by extreme weather events. In addition, the Group has developed the practice of communicating the arrangements under bad weather conditions to employees in advance. The potential financial impacts can be minimized with adequate preparations for extreme weather events.

實體風險

實體風險方面，氣候變化會導致洪水、超強颱風、乾旱等極端天氣更頻繁、更密集地發生。該等極端天氣事件可能會對劇組的拍攝進程產生不利影響，擾亂正常拍攝進程，甚至危及劇組成員的人身安全，從而導致拍攝進程延誤，增加拍攝成本。

本集團已採取不同措施管理上述立即性實體風險。項目經理於選擇電影或電視劇拍攝地點前，應全面分析拍攝地的氣候及地理風險。拍攝期間，項目經理應持續監測及評估可能中斷電影製作進程的極端天氣事件，本集團應制定危機應對方案，減少極端天氣事件對本公司產生的負面影響。此外，本集團的既有慣例為提前向員工傳達惡劣天氣條件下的安排。在對極端天氣事件做好充分準備的情況下，可將潛在的財務影響降至最低。

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B. SOCIAL

B1 Employment

Labour practices

To ensure that the Group is able to operate according to professional and ethical labour practices, the Group has developed clear work processes with robust control mechanisms which have been clearly communicated to employees. Certain policies to govern employees' affairs such as payroll, attendance, recruitment, promotion, discipline, working hours, leave, and termination are clearly set out in staff appointment letters in compliance with Hong Kong Employment Ordinance. There is no non-compliance with the relevant labour laws and regulations in USA, Mainland China, Hong Kong, China offices that have a significant impact on the Group, including but not limited to the Company Law of the People's Republic of China, the Contract Law of the People's Republic of China, the Labour Contract Law of the People's Republic of China, the Regulations on Labour Inspection and Security, the Companies Ordinance of Hong Kong, the Mandatory Provident Fund Schemes Ordinance of Hong Kong, the Minimum Wages Ordinance of Hong Kong, and Uniformed Services Employment and Reemployment Rights Act of USA and Pay Transparency Nondiscrimination Provision of USA.

The Group also aims to promote the diversity of workforce, including in terms of age, gender and nationality, as well as a culture of equal opportunity. The management regularly reviews the Group's remuneration policy in relation to relevant market standards.

B. 社會

B1 僱傭

勞工常規

為確保本集團能夠根據專業及道德的勞工常規進行營運，本集團已制定附帶嚴格監控機制之清晰工作程序，並已就此與僱員進行明確溝通。為遵守《香港僱傭條例》，若干管治薪資、出勤、招聘、晉升、紀律、工時、休假及終止僱傭等僱員事務之政策已列明於員工任命書。概無不遵守美國、中國內地及中國香港辦公室相關勞動法律及法規並對本集團產生重大影響的不合規事宜，該等法律及法規包括但不限於《中華人民共和國公司法》、《中華人民共和國合同法》、《中華人民共和國勞動合同法》、《勞動保障監察條例》、《香港公司條例》、《香港強制性公積金計劃條例》、《香港最低工資條例》、《美國統一服務就業和再就業權利法案》(Uniformed Services Employment and Reemployment Rights Act of USA) 及《美國薪酬透明度非歧視規定》(Pay Transparency Nondiscrimination Provision of USA)。

本集團亦旨在於年齡、性別及國籍以及平等機會文化等方面促進勞動力的多元化。管理層定期參照相關市場標準檢討本集團之薪酬政策。

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As at 31 December 2021, the Group had 22 employees, all of which are full-time employees, and the composition is shown below:

於二零二一年十二月三十一日，本集團擁有22名僱員，均為全職僱員，其組成如下：

		Number of employees 僱員人數	Percentage 百分比
By gender	按性別劃分		
Male	男性	8	36%
Female	女性	14	64%
By age group	按年齡組別劃分		
<30	<30	5	23%
30-50	30-50	15	68%
>50	>50	2	9%
By geographical region	按地區劃分		
Hong Kong, China	中國香港	5	23%
Mainland China	中國內地	5	23%
USA	美國	12	54%

As at 31 December 2021, the employee turnover rate⁴ of the Group is approximately 33% and the composition is shown as follows:

於二零二一年十二月三十一日，本集團僱員流失率⁴約為33%，其組成如下：

		Employee turnover rate ⁴ 僱員流失率 ⁴
By gender	按性別劃分	
Male	男性	30%
Female	女性	18%
By age group	按年齡組別劃分	
<30	<30	0%
30-50	30-50	35%
>50	>50	33%
By geographical region	按地區劃分	
Hong Kong, China	中國香港	17%
Mainland China	中國內地	44%
USA	美國	8%

Note:

4. The turnover rate of the Group represents the number of employees in the specific category resigned during the Reporting Period divided by the number of employees in the specific category at the beginning of the Reporting Period, multiplied by 100%.

附註：

4. 本集團的僱員流失率為於報告期間某一類別的離職僱員人數除以截至報告期初該類別的僱員人數，再乘以100%。

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B2 Health and Safety

Workplace health and safety

The Group has established a set of policies which is focused on maintaining a healthy and safe working environment, and which includes the following requirements:

- The facilities operated by employees should meet safety and health standards; and
- relevant information and training should be provided to employees in respect of risks to their health and safety which may arise out of their work.

The Group did not violate any health and safety laws and regulations of USA, Mainland China and Hong Kong, China, where applicable, during the Reporting Period, including but not limited to the Law of the People's Republic of China on Work Safety, Occupational Disease Prevention and Control Law of the People's Republic of China, the Occupational Safety and Health Ordinance of Hong Kong, and Occupational Safety and Health Act of USA.

The Group has established a mechanism for monitoring occupational health and safety, as well as procedures for dealing with related risks. The Group engages employees in the determination of appropriate occupational health and safety precautionary measures. Accident reporting and investigation procedures have also been adopted for the follow-up of any health and safety incidents.

Regular inspections and management review of health and safety have been performed to ensure the effectiveness of the policies and measures.

During the Reporting Period, there were no lost days due to work injury. Also, in the past three years, including the Reporting Period, there were no work-related fatalities.

B2 健康與安全

工作場所健康與安全

本集團已設立一整套以維護健康與安全工作環境為重心之政策，該等政策包括以下規定：

- 僱員所操作之設施須符合安全與健康準則；及
- 須向僱員提供有關彼等於工作中可能遇到之健康與安全風險之資料及培訓。

於報告期間，本集團並無違反美國、中國內地及中國香港之任何健康與安全法例及法規（如適用），包括但不限於《中華人民共和國勞動安全法》、《中華人民共和國職業病防治法》、《香港職業安全及健康條例》及《美國職業安全及健康法案》（Occupational Safety and Health Act of USA）。

本集團已設立監督職業健康與安全之機制以及處理相關風險之程序。本集團讓僱員參與釐定適當的職業健康與安全預防措施。我們亦就跟進任何健康與安全事故採納了事故匯報及調查程序。

我們一直對健康與安全進行定期視察及管理檢討，以確保有關政策及措施行之有效。

於報告期間，概無因工傷損失工作日數。此外，於過去三年（包括報告期間），概無發生因工亡故事件。

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B3 Development and training

Employee development and training

The Group strives to promote the long-term development of its employees by providing learning opportunities that broaden their skills and make them valuable assets to the Group.

Under policies regarding employees' affair, internal training and external seminars are offered to employees, where appropriate, including in the areas of finance, governance, rules and regulations, supervisory and managerial skills, as well as various technical training courses relating to their respective job duties.

During the Reporting Period, the percentage of trained employees⁵ of the Group was approximately 9%, and the average training hours⁶ per employee was approximately 65.8 hours. The breakdown of the percentage of trained employees and the average training hours by gender and employee category is as follows:

		Percentage of trained employees ⁵ 受訓僱員百分比 ⁵	Average training hours ⁶ 平均受訓時長 ⁶
By gender	按性別劃分		
Male	男性	13%	31.5
Female	女性	7%	100.0
By employee category	按僱員類別劃分		
Management	管理層	25%	100.0
Managerial Officers	管理人員	0%	0
General Staff	一般員工	7%	31.5

Notes:

- The percentage of employees trained represents the number of employees trained in the specific category during the Reporting Period divided by the number of employees in the specific category as of the end of the Reporting Period, multiplied by 100%.
- The average training hours represents the total number of training hours received by employees in the specific category during the Reporting Period divided by the number of employees trained in that category during the Reporting Period.

B3 發展及培訓

僱員發展及培訓

本集團不遺餘力地透過提供能提升僱員技能之種種學習機會促進彼等之長期發展，培養彼等成為本集團之寶貴資產。

根據有關僱員事務的政策，我們亦向僱員提供內部培訓及外部研討會（如適用），涵蓋範圍有財務、管治、規則及規例、監督及管理技能以及與彼等各自工作職責有關之各類技術培訓課程。

於報告期間，本集團受訓僱員百分比⁵約為9%，每名僱員平均受訓時長⁶約65.8小時。受訓僱員百分比及平均受訓時長按性別及僱員類別劃分的明細如下：

		Percentage of trained employees ⁵ 受訓僱員百分比 ⁵	Average training hours ⁶ 平均受訓時長 ⁶
By gender	按性別劃分		
Male	男性	13%	31.5
Female	女性	7%	100.0
By employee category	按僱員類別劃分		
Management	管理層	25%	100.0
Managerial Officers	管理人員	0%	0
General Staff	一般員工	7%	31.5

附註：

- 受訓僱員百分比為於報告期間某一類別的受訓僱員人數除以截至報告期間末該類別的僱員人數，再乘以100%。
- 平均受訓時長由於報告期間某一類別僱員受訓的總時數除以於報告期間該類別僱員受訓的人數。

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B4 Labour Standards

Anti-child and forced labour

The Group strictly prohibits the use of child and forced labour in the Group, and is totally committed to creating a work environment which respects human rights.

We strictly prohibit the employment of child labour or forced labour, strictly check the identity documents of job seekers during the recruitment process to ensure that job seekers reach the legal working age and have the employment qualifications. In addition, the Group has specified the working hours of its staff in the Staff Handbook, and the staff work overtime on a voluntary basis to avoid violation of labour standards and effectively safeguard the rights and interests of the staff. When any non-compliance is identified, the Group will promptly investigate and report the investigation to management for appropriate disciplinary action or dismissal. The Group will regularly conduct relevant reviews and inspections to prevent any child or forced labour in operation.

The Group has complied with including but not limited to the Employment of Children Regulations under the Employment Ordinance of Hong Kong, the Convention on the Abolition of Forced labour with respect to Employment of Workers, the labour Law of the People's Republic of China on the Employment of Adolescents under the Age of 16 and their Legal Rights and Interests, Provisions on the Prohibition of Child labour in the People's Republic of China. During the Reporting Period, The Group was not aware of any material non-compliance with laws and regulations relating to employment and labour practices.

B4 勞工準則

反童工及強制勞工

本集團嚴格禁止在其內部使用童工及強制勞工，並全心全意致力於創造尊重人權之工作環境。

我們嚴格禁止僱用童工或強制勞工，在招聘過程中嚴格檢查求職者的身份證件，以確保求職者達到法定工作年齡並具備就職資格。此外，本集團已在《職員手冊》中列明員工的工時及員工可自願加班，以避免違反勞工準則，有效保障員工權益。倘發現任何違規行為，本集團將立即進行調查，並向管理層報告調查情況，以便採取適當的紀律處分或解僱。本集團將定期進行相關的檢討及視察，以防止經營過程中出現任何童工或強制勞工。

本集團已遵守（包括但不限於）《香港僱傭條例》下的《僱用兒童規例》、關於僱用工人的《廢止強迫勞動公約》(the Convention on the Abolition of Forced labour)、關於僱用16歲以下青少年及其合法權益的《中華人民共和國勞動法》以及《中華人民共和國禁止使用童工規定》。於報告期間，本集團並不知悉任何重大不遵守有關僱傭及勞工慣例的法律及規例的情況。

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B5 Supply Chain Management

Supplier management

We have established and implemented supplier management policies and procedures to manage the risks associated with our supply chain, including those associated with environmental, social and governance practices.

In the procurement procedures, the Group selects supplier candidates according to the Supplier Policy. The Group strictly follows its procurement procedures to evaluate the business practices of its suppliers. During the procurement process, we evaluate suppliers on the basis of price, reputation, track record, customer service and quality of products and services. If the Group finds that a business partner or supplier violates the Supplier Policy, the Group will try to channel it to correct the situation. We expect suppliers to maintain high standards of business ethics, communicate with suppliers and encourage them to use more environmentally friendly products and services. In the process of selecting and evaluating suppliers, we have incorporated environmental and social performance as evaluation criteria to identify environmental and social risks in the supply chain. In addition, the Group also gives priority to suppliers who provide environmental friendly products and services to minimize potential environmental and social risks in the supply chain.

In addition, the Group's business cooperation process is conducted in an open, fair and impartial manner. It will not discriminate against any business partners, and will not allow any corruption or bribery. Employees and other individuals who have any interests in relevant business partners will not be allowed to participate in the related business activities. The Group focuses on the integrity of its partners and will only select business partners who have a good track record in the past and who do not have any serious non-compliance or violation of business ethics.

During the Reporting Period, the Group has 5 major suppliers, one of them is based in China and the other four are based in USA, and all major suppliers passed the review of supplier-related practices.

B5 供應鏈管理

供應商管理

我們制定並執行供應商管理政策及程序，以管理與供應鏈有關之風險，包括該等與環境、社會及管治常規有關之風險。

於採購程序中，本集團根據《供應商政策》甄選供應商候選人。本集團嚴格遵守其採購程序，以評估其供應商的商業慣例。於採購程序中，我們根據價格、聲譽、往績記錄、客戶服務以及產品質量及服務評估供應商。倘本集團發現業務夥伴或供應商違反《供應商政策》，本集團將嘗試引導以糾正該情況。我們期望供應商保持高標準的商業道德，與供應商溝通並鼓勵彼等使用更環保的產品及服務。於選擇及評估供應商的過程中，我們將環境及社會表現作為評估標準，以識別供應鏈中的環境及社會風險。此外，本集團亦會優先考慮提供環保產品及服務的供應商，努力將供應鏈中潛在的環境和社會風險降至最低。

此外，本集團業務合作過程以公開、公平及公正的方式進行，且不歧視任何業務夥伴，亦不容許任何貪污或賄賂。於相關業務夥伴有任何利益之僱員及其他人士將不得參與相關業務活動。本集團注重其夥伴的誠信，將僅選擇往績記錄良好且無任何嚴重違規或違反商業道德的業務夥伴。

於報告期間，本集團擁有五家主要供應商，其中一家位於中國，其餘四家位於美國，主要供應商均通過供應商相關慣例審查。

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B6 Product Responsibility

The Group pays high attention to the quality and safety of its services. The Group has established relevant quality and safety inspection procedures for different projects, communicates with its business partners and confirms their project expectation and direction prior launching any project, and actively coordinates projects with them in the process of providing services.

The complaint handling procedures have been established by the Group to allow relevant departments to carry out a detailed investigation, actively monitor the handling process, coordinate and communicate with all involved parties, and properly respond to complaints. The Group strives to understand the truth and root causes of such complaints and identify responsible parties and areas for improvement in order to enhance the Group's service quality. Due to the nature of the Group's business, no products are subject to recall due to health and safety reasons. There were also no material complaints were received in relation to products and services during the Reporting Period.

The protection of intellectual property rights is an extremely important task for the Group. When the Group engages with its suppliers, it will include the protection of intellectual property in the contractual terms. The Group's legal department will also review all the contracts in operation and ensure that the contractual terms protect both parties' intellectual property rights. The Group also requires technical professionals to sign strict confidentiality agreements. Confidential information of the Group's customers is only accessible to employees who are responsible for the corresponding project.

B6 產品責任

本集團高度重視其服務的質量與安全。本集團針對不同項目建立相關質量與安全檢查程序，於開展任何項目前與業務夥伴溝通並確定彼等項目的預期及方向，並於提供服務過程中，與彼等積極協調項目。

本集團已建立投訴處理程序，允許相關部門開展深入調查，積極監察處理程序，與所有當事人協調溝通，妥善應對投訴。本集團致力於了解有關投訴的事實及根源，識別責任方及需改進的方面，以提升本集團的服務質量。由於本集團的業務性質，並無產品因健康與安全原因召回。於報告期間，亦無收到與產品及服務相關的重大投訴。

知識產權保護是本集團一項極其重要的工作。當本集團與其供應商接洽時，知識產權保護將納入合約條款。本集團法務部亦將審閱所有運行中的合約，確保合約條款保護雙方的知識產權。本集團亦要求技術專業人員簽署嚴格的保密協議。僅負責相應項目之僱員方可獲取本集團客戶的保密資料。

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The Group is determined to protect customers' data by handling them with the highest degree of confidentiality. Therefore, we have formulated guides for the collection and use of customers' data. The Group has also formulated security measures for data protection and encryption. All confidential data relating to the Group's business and customers' information are securely protected and are solely used for internal purposes. Any leakage of confidential information to third parties is strictly prohibited.

Due to its business nature, the Group conducts limited advertising campaigns and therefore does not involve any significant advertising-related risks.

During the Reporting Period, the Group complies with relevant laws and regulations relating to health and safety, advertising, labelling, privacy matters, relating to products and services provided and intellectual property, including but not limited to Hong Kong Intellectual Property Law, the Trade Descriptions Ordinance of Hong Kong, Patent Law of the People's Republic of China, Trademark Law of the People's Republic of China, Copyright Law of the People's Republic of China and Copyright Law of USA that would have a significant impact on the Group.

B7 Anti-corruption

Ant-corruption and anti-money laundering

The Group has in place a number of policies addressing anti-corruption, such as acceptance of gifts, and conflicts of interest, which provide guidance to employees in this area. The Group has also established policies and procedures to deal with anti-money laundering in its operations. The Group has always attached great importance to its corporate culture of integrity.

本集團堅決通過最高保密程度處理客戶數據，以保護有關數據。因此，我們已制定客戶數據收集及使用指引。本集團亦已制定數據保護與加密的安全措施。所有與本集團業務及客戶資料相關的保密數據均受到安全保護，且僅供內部使用。嚴禁向第三方洩露任何保密資料。

由於其業務性質，本集團開展有限的廣告活動，因此不涉及任何重大廣告相關風險。

於報告期間，本集團遵守與所提供產品和服務的健康與安全、廣告、標籤、私隱事宜及知識產權相關的法律及規例，包括但不限於《香港知識產權法》、《香港商品說明條例》、《中華人民共和國專利法》、《中華人民共和國商標法》、《中華人民共和國著作權法》及《美國專利法》，其將對本集團產生重大影響。

B7 反貪污

反貪污及反洗黑錢

本集團設有解決反貪污（例如接受禮物）及利益衝突之數項政策，當中訂明就此方面給予僱員之指引。本集團亦制定處理營運中的反洗黑錢活動之政策及程序。本集團一貫重視其誠信的企業文化。

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In addition, the Group has established Whistle-blowing Policy which provides communication channels for faults and anti-corruption reporting. According to the policy, employees can report any fraud for improper benefits by means of phone calls, e-mails, letters, etc. The internal audit department at the corresponding level is responsible for managing relevant reports, conducting internal assessment, conducting investigation and making written records, and reporting the investigation results to the management or the Board in a timely manner for appropriate handling. The policy also ensures the protection of whistleblowers, including the confidentiality of identity and personal information, against retaliation for reporting incidents in good faith. The Group will regularly review the relevant policies to ensure their effectiveness.

Relevant training materials on anti-corruption and anti-money laundering are provided to Directors and employees for their study and reference in order to raise their awareness of the code of conduct as well as related procedures and guidelines.

During the Reporting Period, no concluded legal case regarding corruption was brought against the Group or its employees. Also, there were no cases of non-compliance with laws and regulations on anti-money laundering in USA, Mainland China and Hong Kong, China, including but not limited to the People's Republic of China Criminal Law, Anti-Money Laundering Law of the People's Republic of China and the Anti-Unfair Competition Law of the People's Republic of China, the Anti-Money Laundering and Counter-Terrorist Financing Ordinance and the Prevention of Bribery Ordinance of Hong Kong and Foreign Corrupt Practices Act in USA.

此外，本集團制定的《舉報政策》提供了用於匯報失責及反貪污之溝通渠道。根據該政策，僱員可通過電話、電子郵件、信函等方式舉報任何謀取不正當利益的欺詐行為。同級內部審計部門負責管理相關舉報、進行內部評估、開展調查及作出書面記錄，及時向管理層或董事會報告調查結果以便妥善處理。該政策亦確保對舉報人的保護，包括對其身份及個人資料保密，以免善意舉報遭到報復。本集團將定期審閱相關政策以確保其有效性。

我們向董事及僱員提供便於彼等學習和參考之相關反貪污及反洗黑錢培訓讀物，以提高彼等對行為守則以及相關程序及指引之認知度。

於報告期間，概無對本集團或其僱員已審結的貪污訴訟案件。此外，我們亦無違反美國、中國內地及中國香港反洗黑錢法例及規例之個案，包括但不限於《中華人民共和國刑法》、《中華人民共和國反洗錢法》及《中華人民共和國反不正當競爭法》、香港《打擊洗錢及恐怖分子資金籌集條例》及《防止賄賂條例》以及美國《反海外腐敗法》。

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B8 Community Investment

Community programs

As a socially responsible corporation, the Group is committed to serving the communities where it operates. The Group recognises the importance of the well-being of the local communities to the continuous growth of its business. The Group has focused on supporting sports and other charitable activities for many years. The Group follows its ESG Policy to encourage its employees to take part in a wide range of community activities. The Group believes that by participating in community activities, it can increase employees' awareness of citizenship and build positive value. During the Reporting Period, the Group has not participated in social services or charitable activities due to the impact of COVID-19 pandemic. Until the end of the COVID-19 pandemic and the restoration of economic and social stability, we will continue to spare no effort to realise our own social value through various means to enhance social well-being and promote sustainable social development.

B8 社區投資

社區項目

作為一間具有社會責任感的企業，本集團致力於服務其經營所在地的社區。本集團知悉當地社區福祉對其業務持續增長的重要性。多年來，本集團一直專注於支持各類體育及其他慈善活動。本集團遵循其《環境、社會及管治政策》，鼓勵其僱員參與廣泛的社區活動。本集團相信通過參與社區活動可以提高僱員的公民意識並建立正面價值觀。於報告期內，本集團受新冠疫情的影響，並無參與社會服務或公益活動。待新冠疫情結束，經濟及社會環境穩定後，我們會繼續通過各種途徑，不遺餘力地實現自身社會價值，從而增進社會福祉，促進社會可持續發展。

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排污、有害及無害廢棄物的產生等的：

Environmental
環境

(a) the policies; and
(a) 政策；及

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

(b) 遵守對發行人有重大影響的相關法
律及規例的資料。

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

KPI A1.1
關鍵績效指標A1.1

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

Air Emissions, GHG Emissions
廢氣排放，溫室氣體排放

KPI A1.2
關鍵績效指標A1.2

Direct (Scope 1) and energy indirect (Scope
2) GHG emissions (in tonnes) and intensity.
直接(範圍1)及能源間接(範圍2)溫室氣體
排放量(以噸計算)及密度。

GHG Emissions
溫室氣體排放

KPI A1.3
關鍵績效指標A1.3

Total hazardous waste produced (in tonnes)
and intensity.
所產生有害廢棄物總量(以噸計算)及密
度。

During the course of business,
the Company did not produce
any chemical or medical related
hazardous waste.
本公司業務營運過程中並無產生
任何化學或醫療相關的有害廢棄
物。

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KPI A1.4
關鍵績效指標A1.4

Total non-hazardous waste produced (in tonnes) and intensity.
所產生無害廢棄物總量（以噸計算）及密度。

During the course of business, the Company did not produce a large amount of non-hazardous waste, therefore, it did not include the data of non-hazardous waste in the calculation this time.
本公司業務營運過程中並無產生大量無害廢棄物，因此本公司此次未有把無害廢棄物之數據納入計算範圍內。

KPI A1.5
關鍵績效指標A1.5

Description of emission 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。

Environmental
環境

KPI A1.6
關鍵績效指標A1.6

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

Environmental, Production of Waste
環境，廢棄物產生

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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 other raw materials.
有效使用資源（包括能源、水及其他原材料）的政策。

Environmental
環境

KPI A2.1
關鍵績效指標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
關鍵績效指標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
關鍵績效指標A2.3

Description of energy use efficiency target(s) set and steps taken to achieve them.
描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。

Environmental, Use of Resources
環境，資源使用

KPI A2.4
關鍵績效指標A2.4

Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.
描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。

Environmental, Use of Resources
環境，資源使用

KPI A2.5
關鍵績效指標A2.5

Total packaging material used for finished products (in tonnes) and with reference to per unit produced.
製成品所用包裝材料的總量（以噸計算）及每生產單位佔量。

Not applicable – In view of our business nature, no packaging materials for finished products were produced by the Group during the Reporting Period.
不適用—鑒於業務性質，本集團於報告期間並無產生製成品包裝材料。

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Aspect A3: The Environment and Natural Resources **層面A3：環境及天然資源**

General Disclosure
一般披露

Policies on minimising the issuer's significant impacts on the environment and natural resources.
減低發行人對環境及天然資源造成重大影響的政策。

The Environment and Natural resources
環境及天然資源

KPI A3.1
關鍵績效指標A3.1

Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.
描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。

The Environment and Natural resources
環境及天然資源

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 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。

Climate Change
氣候變化

KPI A4.1
關鍵績效指標A4.1

Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.
描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。

Climate Change
氣候變化

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Aspect B1: Employment 層面B1：僱傭

General Disclosure
一般披露

Information on:
有關薪酬及解僱、招聘及晉升、工作時數、
假期、平等機會、多元化、反歧視以及其他
待遇及福利的：

Employment
僱傭

- (a) the policies; and
(a) 政策；及
- (b) compliance with relevant laws and
regulations that have a significant
impact on the issuer
(b) 遵守對發行人有重大影響的相關法
律及規例的資料。

relating to compensation and dismissal,
recruitment and promotion, working hours,
rest periods, equal opportunity, diversity,
anti-discrimination, and other benefits and
welfare.

KPI B1.1
關鍵績效指標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。

Employment
僱傭

KPI B1.1
關鍵績效指標B1.1

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

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Aspect B2: Health and Safety 層面B2：健康與安全

General Disclosure
一般披露

Information on:
有關提供安全工作環境及保障僱員避免職業性危害的：

Health and Safety
健康與安全

(a) the policies; and
(a) 政策；及

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

(b) 遵守對發行人有重大影響的相關法律及規例的資料。

relating to providing a safe working environment and protecting employees from occupational hazards.

KPI B2.1
關鍵績效指標B2.1

Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.
過去三年(包括匯報年度)每年因工亡故的人數及比率。

Health and Safety
健康與安全

KPI B2.2
關鍵績效指標B2.2

Lost days due to work injury.
因工傷損失工作日數。

Health and Safety
健康與安全

KPI B2.3
關鍵績效指標B2.3

Description of occupational health and safety measures adopted, and how they are implemented and monitored.
描述所採納的職業健康與安全措施，以及相關執行及監察方法。

Health and Safety
健康與安全

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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。

Development and Training
發展及培訓

KPI B3.1
關鍵績效指標B3.1

The percentage of employees trained by gender and employee category (e.g., senior management, middle management). 按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比。

Development and Training
發展及培訓

KPI B3.2
關鍵績效指標B3.2

The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。

Development and Training
發展及培訓

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Aspect B4: Labour Standards 層面B4：勞工準則

General Disclosure
一般披露

Information on:
有關防止童工及強制勞工的：

Labour Standards
勞工準則

- (a) the policies; and
(a) 政策；及
- (b) compliance with relevant laws and regulations that have a significant impact on the issuer
(b) 遵守對發行人有重大影響的相關法律及規例的資料。

relating to preventing child and forced labour.

KPI B4.1
關鍵績效指標B4.1

Description of measures to review employment practices to avoid child and forced labour.
描述檢討僱傭常規的措施以避免童工及強制勞工。

Labour Standards
勞工準則

KPI B4.2
關鍵績效指標B4.2

Description of steps taken to eliminate such practices when discovered.
描述在發現違規情況時消除有關情況所採取的步驟。

Labour Standards
勞工準則

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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。	Supply Chain Management 供應鏈管理
KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Supply Chain Management 供應鏈管理
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理
KPI B5.3 關鍵績效指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理
KPI B5.4 關鍵績效指標B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理

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Aspect B6: Product Responsibility

層面B6：產品責任

General Disclosure
一般披露

Information on:
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：

Product Responsibility
產品責任

(a) the policies; and
(a) 政策；及

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

(b) 遵守對發行人有重大影響的相關法律及規例的資料。

relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.

KPI B6.1
關鍵績效指標B6.1

Percentage of total products sold or shipped subject to recalls for safety and health reasons.
已售或已運送產品總數中因安全與健康理由而須回收的百分比。

Product Responsibility
產品責任

KPI B6.2
關鍵績效指標B6.2

Number of products and service related complaints received and how they are dealt with.
接獲關於產品及服務的投訴數目以及應對方法。

Product Responsibility
產品責任

KPI B6.3
關鍵績效指標B6.3

Description of practices relating to observing and protecting intellectual property rights.
描述與維護及保障知識產權有關的慣例。

Product Responsibility
產品責任

KPI B6.4
關鍵績效指標B6.4

Description of quality assurance process and recall procedures.
描述質量檢定過程及產品回收程式。

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產品責任

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KPI B6.5
關鍵績效指標B6.5

Description of consumer data protection and privacy policies, and how they are implemented and monitored.
描述消費者資料保障及私隱政策，以及相關執行及監察方法。

Product Responsibility
產品責任

Aspect B7: Anti-corruption 層面B7：反貪污

General Disclosure
一般披露

Information on:
有關防止賄賂、勒索、欺詐及洗黑錢的：

Anti-corruption
反貪污

- (a) the policies; and
(a) 政策；及
- (b) compliance with relevant laws and regulations that have a significant impact on the issuer
(b) 遵守對發行人有重大影響的相關法律及規例的資料。

relating to bribery, extortion, fraud and money laundering.

KPI B7.1
關鍵績效指標B7.1

Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.
於報告期間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。

Anti-corruption
反貪污

KPI B7.2
關鍵績效指標B7.2

Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.
描述防範措施及舉報程序，以及相關執行及監察方法。

Anti-corruption
反貪污

KPI B7.3
關鍵績效指標B7.3

Description of anti-corruption training provided to directors and staff.
描述向董事及員工提供的反貪污培訓。

Anti-corruption
反貪污

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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 its activities take into consideration the communities' interests.
有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。

Community Investment
社區投資

KPI B8.1
關鍵績效指標B8.1

Focus areas of contribution (e.g., education, environmental concerns, labour needs, health, culture, sport).
專注貢獻範疇 (如教育、環境事宜、勞工需求、健康、文化、體育)。

Community Investment
社區投資

KPI B8.2
關鍵績效指標B8.2

Resources contributed (e.g., money or time) to the focus area.
在專注範疇所動用資源 (如金錢或時間)。

Community Investment
社區投資

