

# 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 **2022**



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# Environmental, Social and Governance Report

## 環境、社會及管治報告



### I. Group Information

Changyou Alliance Group Limited (the “Company” and, together with its subsidiaries, collectively the “Group”) has capitalised 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 (Holdings) Limited, China UnionPay Merchant Services Company Limited, China Mobile (Hong Kong) Group Limited, Bank of China Group Investment Limited and China Eastern Airlines Corporation Limited, formed a joint venture to develop a global “Digital Point 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 the Group’s corporate image and in line with the Group’s strategic focus on the development of Changyou Platform, the English name of the 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.

The gross merchandise volume of the Digital Points Business amounted to approximately RMB236.0 million for the year ended 31 December 2022 (FY2021: approximately RMB157.3 million), representing an increase of approximately RMB78.7 million (approximately 50.0%) over the same period last year.

### II. Chairman’s Statement

In recent years, with the development of blockchain, big data, artificial intelligence and Software as a Service (“SaaS”) technology, digital assets have received increasing recognition from the industry as a type of secured asset. By leveraging advanced technologies such as blockchain, big data analysis and artificial intelligence, the Group aims to develop a safe and stable global financial platform for the issuance, storage, circulation, and payment settlement of blockchain tokenisation of assets.

With the continuous improvement of business models and consumption scenarios, the Changyou Platform has undergone rapid development since its launch, with more diversified products and services, continuous expansion of scale gradually covering a wide range of consumption scenarios and daily service business scope, and increasing number of users. In addition to the Group’s business development, the Group also understands the significance of sustainability on the long-term growth of its business. 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(控股)有限公司、銀聯商務股份有限公司共同發起，特邀中銀集團投資有限公司、中國移動(香港)集團有限公司、中國東方航空股份有限公司共同參與的合營企業，正在全力打造面向全球的「數字積分生態聯盟」(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，並符合發展暢由平台的戰略焦點，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」。

截至二零二零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236.0百萬元(二零二一財年：約人民幣157.3百萬元)，較去年同期增加約人民幣78.7百萬元(約50.0%)。

### II. 主席報告

近年來，隨著區塊鏈、大數據、人工智能及軟件即服務(「SaaS」)科技的發展，數字資產作為一種安全資產日益受到業界認可。憑藉區塊鏈、大數據分析及人工智能等先進科技，本集團致力開發一個安全穩定的全球金融平台，用於資產的區塊鏈代幣化發行、存儲、流通、支付結算。

隨著商業模式及消費場景的不斷完善，暢由平台自上線以來發展迅速，產品及服務類別更加多元化，規模亦不斷擴大，逐步涵蓋各類消費場景及日常服務業務範疇，且用戶數量日益增加。本集團在發展業務的同時，亦深知可持續性對集團業務長期增長的重要性。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 has brought positive impacts to the environment and society. The board of directors of the Company (the "Board") has ultimate responsibility for ensuring the effectiveness of the Group's environmental, social and governance ("ESG") 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 its 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 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 its 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 reporting, set policy objectives, key performance indicators and measures which are in line with the Group's operations, and monitor the effectiveness of ESG risk control and internal control mechanisms; and
- 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 2022.

By order of the board  
**Changyou Alliance Group Limited**  
**Cheng Jerome**  
Chairman  
28 April 2023

## 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。本公司董事會(「董事會」)需確保本集團的環境、社會及管治(「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；及
- 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。

截至二零二二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**  
二零二三年四月二十八日

# Environmental, Social and Governance Report

## 環境、社會及管治報告



### III. About the Report

This ESG report (this “Report”) provides a comprehensive overview on the Group’s ESG policies and performance during the financial year ended 31 December 2022 (“FY2022”), and shows the economic, social and environmental sustainability of the Group’s business activities.

#### 1. Reporting Period

This Report covers the environmental and social performance within the operational boundaries of the Group on the Digital Points Business in all operating regions.

The reporting period of this Report is from 1 January 2022 to 31 December 2022 (the “Reporting Period”), unless specifically stated otherwise. This Report will be issued on an annual basis.

#### 2. Standards of the Report

This Report is prepared pursuant to the Environmental, Social and Governance Reporting Guide set out in Appendix 27 of the Rules Governing the Listing of Securities on 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 identified the Reporting Scope by ascertaining the entities or operations that are involved in employee activities and in the Digital Points Business, which is the main business of the Group. In this Report, Hong Kong, Shanghai, and Beijing offices and Beijing staff dormitories of the Group are included in the reported entities under operation in FY2022. Due to the operational changes and the business travel needs of the employees at the Beijing office, the Beijing staff dormitories had been included as an additional scope for evaluation of electricity consumption. The Group has also reported on key environmental and social performance indicators set out in the “Comply or Explain” provisions set out in Part C of the Reporting Guide, including the KPIs in Aspects A1 – A4 and B1 – B8, under the Guide in hopes of enhancing stakeholders’ understanding of the Group’s ESG performance. For the corporate governance practices and more information on the Group, please refer to the Company’s 2022 Annual Report.

### III. 關於報告

本環境、社會及管治報告(「本報告」)全面概述本集團於截至二零二二年十二月三十一日止財政年度(「二零二二財年」)在環境、社會及管治的政策及績效，並展示本集團業務活動在經濟、社會和環境方面的可持續性。

#### 1. 報告涵蓋時期

本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。

除另有特別指明外，本報告涵蓋時期乃由二零二二年一月一日起至二零二二年十二月三十一日止(「報告期間」)。本報告將以年為單位進行發佈。

#### 2. 報告準則

本報告依據香港聯合交易所有限公司證券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

本集團通過查明參與員工活動及數字積分業務(為本集團主要業務)的關聯實體或營運，確定了報告範圍。於本報告內，二零二二財年的報告經營實體包括本集團香港、上海及北京辦事處以及北京員工宿舍。由於北京辦事處的運營變化及員工的商務旅行需求，北京員工宿舍屬於評估耗電量時所用的新增範圍。本集團亦已報告報告指引第C部所載「不遵守就解釋」條文中載述的關鍵環境及社會績效指標，包括指引中層面A1-A4及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，請參閱本公司的二零二二年年報。



### 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. The data required under the latest ESG reporting requirements is collected by the tools currently used by the Group. The Group will continue to explore the possibility of 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 has ultimate responsibility for ensuring the effectiveness of the Group's ESG 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 Report to assist the Group in reviewing its operations, 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 issue according to the historical performance/indicator. The management will review the performance of each area regularly and have internal meetings with related staff to ensure the goals could be achieved. The goals will be addressed in the later section of this 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的營運控制系統取得。根據最新的環境、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

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本報告，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。管理層將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。該等目標將在本報告較後章節討論。

## Environmental, Social and Governance Report

### 環境、社會及管治報告



### III. About the Report (Continued)

#### 5. Risk Management

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

The Group understands that public awareness of climate change and its impact on businesses and future generations has been increasing. The Group therefore addresses climate change risks as part of the risk management process.

### IV. Communication with Stakeholders

#### 1. Stakeholder Engagement

Stakeholder participation has been an integral part of the Group's continuous improvement of the sustainable development performance. Therefore, the Group highly values the opinions of both its internal and external stakeholders. The Group proactively manages its relationships with a wide variety of stakeholders to foster open dialogue and capture feedback on ESG issues. Through diversified and effective communication channels, the Group will incorporate the expectations of stakeholders into its operational and ESG 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本集團業務的長期增長至關重要。董事會負責監督本集團的風險管理，包括本集團對環境、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，公眾日益關注氣候變化以及其對業務及未來世代的影響，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。本集團積極管理其與各種持份者的關係，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，本集團會將持份者的期望帶入本集團的營運及環境、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"> <li>– Compliance with laws and regulations</li> <li>– Support economic development</li> <li>– Due payment of tax</li> <li>– 遵守法律和法規</li> <li>– 支持經濟發展</li> <li>– 納稅</li> </ul>	<ul style="list-style-type: none"> <li>– Complying with local laws and regulations</li> <li>– Routine filing of reports and payments of tax</li> <li>– 遵守當地法律及法規</li> <li>– 例行報告及支付稅款</li> </ul>
Shareholders 股東	<ul style="list-style-type: none"> <li>– Return on investments</li> <li>– Corporate governance</li> <li>– Business compliance</li> <li>– 投資回報</li> <li>– 企業管治</li> <li>– 業務合規</li> </ul>	<ul style="list-style-type: none"> <li>– Announcements, circulars and reports</li> <li>– General meetings</li> <li>– Official website</li> <li>– 公告、通函及報告</li> <li>– 股東大會</li> <li>– 官方網站</li> </ul>
Employees 僱員	<ul style="list-style-type: none"> <li>– Employees' remuneration and benefits</li> <li>– Career development</li> <li>– Healthy and safe working environment</li> <li>– 僱員薪酬和福利</li> <li>– 職業發展</li> <li>– 健康和安全工作環境</li> </ul>	<ul style="list-style-type: none"> <li>– Performance reviews</li> <li>– Meetings and trainings</li> <li>– Emails, notice boards, hotline</li> <li>– 表現評估</li> <li>– 會議和培訓</li> <li>– 電子郵件、告示板、熱線</li> </ul>
Customers 客戶	<ul style="list-style-type: none"> <li>– High quality products and services</li> <li>– Protect the rights of customers</li> <li>– 高品質的產品和服務</li> <li>– 保障客戶的權益</li> </ul>	<ul style="list-style-type: none"> <li>– Customer satisfaction survey</li> <li>– Face-to-face meetings and on-site visits</li> <li>– Customer service hotline and email</li> <li>– Industry seminar</li> <li>– 客戶滿意度調查</li> <li>– 面對面會面和現場訪問</li> <li>– 客戶服務熱線和電子郵件</li> <li>– 行業研討會</li> </ul>
Suppliers 供應商	<ul style="list-style-type: none"> <li>– Fair and open procurement</li> <li>– Win-win cooperation</li> <li>– 公平公開的採購</li> <li>– 雙贏合作</li> </ul>	<ul style="list-style-type: none"> <li>– Suppliers' satisfactory assessment</li> <li>– Face-to-face meetings and on-site visits</li> <li>– 供應商的滿意度評估</li> <li>– 面對面會面和現場訪問</li> </ul>
General public 大眾	<ul style="list-style-type: none"> <li>– Involvement in communities</li> <li>– Business compliance</li> <li>– Environmental protection awareness</li> <li>– 參與社區</li> <li>– 業務合規</li> <li>– 環境保護意識</li> </ul>	<ul style="list-style-type: none"> <li>– Media conferences and responses to enquiries</li> <li>– Public welfare activities</li> <li>– Face-to-face interview</li> <li>– 媒體會議和回應查詢</li> <li>– 公共福利活動</li> <li>– 面對面訪談</li> </ul>

#### IV. 與持份者溝通(續)

##### 1. 持份者參與(續)

表一：持份者參與



# Environmental, Social and Governance Report

## 環境、社會及管治報告



### 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.

For the first half of 2022, the Group has reviewed its materiality assessment to study and understand its stakeholders' main concerns and material interests. Based on the results, the Group has found that there has been no material change in the main concerns of stakeholders, and considers that the priority of ESG issues remains consistent with last year. Customer's satisfaction, product quality assurance and recall percentage, protection of customer information and privacy, prevention of 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 was collected from relevant departments and business units of the Group.

During the year ended 31 December 2022, 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.

This Report was confirmed and approved by the Board on 28 April 2023.

### 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。

於二零二二年上半年，本集團已對重要性評估進行審閱，以研究及瞭解其持份者對本報告的主要顧慮及重大利益。根據審閱結果，本集團發現持份者的主要顧慮並無重大變化，並認為環境、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。

於截至二零二二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。

本報告已於二零二三年四月二十八日經董事會確認及批核。



## 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](mailto:ir@fortunet.com.hk).

## V. Environmental Sustainability

With the support of our stakeholders, the Group is committed to preserving the environment and nurturing a sustainable future for the next generation. The Company has launched relevant policies and strictly controls its emissions and resource consumption. The Group adheres to all applicable environmental laws and regulations in Hong Kong and the People's Republic of China ("PRC") in its daily operation. As part of the Group's effort to reduce emissions and resource consumption, efficient energy conservation measures have been implemented in all its operating regions.

This section primarily discloses the policies and practices of the Group on emissions, use of resources, environment and natural resources during FY2022.

### 1. Emissions

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

During the year under review, the Group did not violate any relevant laws or regulations related to emissions, which have a significant impact on the Group. Table 2 below presents the total emission of the Group for the financial year ended 31 December 2020 ("FY2020"), the financial year ended 31 December 2021 ("FY2021") to FY2022.

## 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](mailto:ir@fortunet.com.hk)。

## V. 環境可持續發展

在持份者的支持下，為了下一代，本集團致力保護環境以及培育可持續發展的未來。本公司已推出相關政策，嚴格控制其排放及資源消耗。本集團在日常營運中遵守香港及中華人民共和國(「中國」)的所有適用環境法律及法規。作為減少排放及資源消耗的舉措，本集團已在所有營運地區實施特定的高效節能措施。

本章節主要披露本集團於二零二二財年的排放物、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。下列表二呈列截至二零二零年十二月三十一日止財政年度(「二零二零財年」)、截至二零二一年十二月三十一日止財政年度(「二零二一財年」)至二零二二財年本集團的總排放量。

# Environmental, Social and Governance Report

## 環境、社會及管治報告



### V. Environmental Sustainability (Continued)

#### 1. Emissions (Continued)

Table 2. Total emission of the Group by category from FY2020 to FY2022

Key Environmental Performance Indicator	關鍵環境績效指標	2022 二零二二年	2021 二零二一年	2020 二零二零年	Unit 單位
<b>Air emissions</b>	<b>空氣排放</b>				
Nitrogen oxides (NOx)	氮氧化物(NOx)	2.3 (+467.8%)	0.4	5.3	kg 千克
Sulphur oxides (SOx)	硫氧化物(SOx)	0.1 (-65.9%)	0.2	0.2	kg 千克
Particulate matters (PM)	顆粒物(PM)	0.17 (+496.6%)	0.03	0.4	kg 千克
<b>Greenhouse gas emissions</b>	<b>溫室氣體排放</b>				
Direct greenhouse gas emissions (Scope 1)	直接溫室氣體排放(範圍1)	12.2 (-63.9%)	33.9	37.5	tonnes CO <sub>2</sub> 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)	0.3	0.5	0.2	tonnes CO <sub>2</sub> 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)	113.8 (-5.3%)	120.1	154.2	tonnes CO <sub>2</sub> 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)	2.4	1.7	0.7	tonnes CO <sub>2</sub> e/employee 噸二氧化碳當量/僱員
Other indirect greenhouse gas emissions (Scope 3)	其他間接溫室氣體排放(範圍3)	9.3 (-68.2%)	29.3	58.2	tonnes CO <sub>2</sub> e 噸二氧化碳當量
Other indirect greenhouse gas emissions (Scope 3) per employee	每名僱員其他間接溫室氣體排放(範圍3)	0.2	0.4	0.2	tonnes CO <sub>2</sub> e/employee 噸二氧化碳當量/僱員
Total greenhouse gas emissions	溫室氣體排放總量	135.3 (-26.1%)	183.3	250	tonnes CO <sub>2</sub> 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	2.8	2.6	1.1	tonnes CO <sub>2</sub> e/employee 噸二氧化碳當量/僱員
<b>Waste</b>	<b>廢棄物</b>				
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	9.4 (-48.9%)	18.4	19.7	tonnes 噸
Total non-hazardous waste produced per employee	每名僱員所產生無害廢棄物總量	0.20	0.26	0.08	tonnes/employee 噸/僱員

### V. 環境可持續發展(續)

#### 1. 排放物(續)

表二：二零二零財年至二零二二財年本集團按類別劃分的總排放量



## V. Environmental Sustainability (Continued)

### 1. Emissions (Continued)

#### Air Emissions

During the Reporting Period, vehicle use accounted for the majority of the Group's air emissions. Sulphur oxides ("SO<sub>x</sub>"), nitrogen oxides ("NO<sub>x</sub>") and particulate matters ("PM") are the most significant air pollutants produced by the combustion process of vehicles. The process does not generate any noticeable hazardous exhaust. Since the Group does not consume gaseous fuel to conduct its business, the amount of air emissions associated with its operation is insignificant compared to other industries. In FY2022, the emissions of nitrogen oxides, sulphur oxides, and particulate matters are 2.3 kg, 0.1 kg and 0.17 kg respectively. The relevant amounts of each air emission from FY2020 to FY2022 are shown in Table 2.

#### Greenhouse Gases

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

In FY2022, the total amount of greenhouse gas emission is 135.3 tonnes CO<sub>2</sub>e and the greenhouse gas emissions in Scope 1, 2 and 3 are 12.2, 113.8 and 9.3 tonnes CO<sub>2</sub>e, respectively. Compared to FY2021, the greenhouse gas emissions in FY2022 decreased by 26.1%. The amount of emission of each scope from FY2020 to FY2022 is shown in Table 2.

The Group strives to reduce its energy and electricity consumption in its daily operations through concrete measures, as electricity and energy consumptions are prominent contributors to greenhouse gas emissions. Detailed explanations of these measures can be found in the subsection headed "Energy" under the section headed "Use of Resources" of this 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，汽車使用是本集團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(「SO<sub>x</sub>」)、氮氧化物(「NO<sub>x</sub>」)和顆粒物(「PM」)。汽車使用並無產生明顯的有害空氣排放物。由於本集團開展其業務時並無消耗氣體燃料，因此與其他行業相比，本集團經營業務相關的空氣排放量可忽略不計。於二零二二財年，氮氧化物、硫氧化物及顆粒物的排放量分別為2.3 千克、0.1 千克及0.17 千克。二零二零財年至二零二二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、廢紙處理以及淡水及污水處理所用電力產生的其他間接排放(範圍3)。

於二零二二財年，溫室氣體排放總量為135.3噸二氧化碳當量。範圍1、2及3的溫室氣體排放量分別為12.2噸、113.8噸及9.3噸二氧化碳當量。相較二零二一財年，二零二二財年的溫室氣體排放量減少26.1%。二零二零財年至二零二二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電力和能源的消耗，具體措施請參閱本報告「資源使用」一節項下「能源」分節。

## Environmental, Social and Governance Report

### 環境、社會及管治報告



## V. Environmental Sustainability (Continued)

### 1. Emissions (Continued)

#### Emissions mitigation

Throughout the Group's operations, emission levels have been monitored against high standards, including gaseous emissions, noise, sewage and solid waste, in order to ensure compliance with the Air Pollution Control Ordinance, Noise Control Ordinance, Water Pollution Control Ordinance and Waste Disposal Ordinance. Even though the suspension of work during the pandemic has resulted in a significant reduction in emissions, the Group still has been taking numerous energy-saving measures to reduce its consumption, including optimising energy consumption, replacing idling electrical appliances with more energy-efficient ones, and switching to higher energy-efficient electrical appliances.

In the upcoming years, the Group has set goals for each of the emissions. By 2032, the Group commits to reducing NO<sub>x</sub>, SO<sub>x</sub>, PM, Scope 1, 2, total greenhouse gas emissions, and greenhouse gas emissions intensity by 15% against the 2019 baseline. The Group will conduct a regular review and discussion of the tentative targets to ensure that the goal can be achieved efficiently.

#### Water

The Group's domestic wastewater is primarily generated from the daily water usage of its employees during working hours in the offices, and is discharged to the municipal sewage treatment plant. In FY2022, the Group had generated approximately 1,617.8 m<sup>3</sup> (FY2021: 480.8 m<sup>3</sup> and FY 2020: 566.8 m<sup>3</sup>) of domestic wastewater. The Group's daily operations do not generate hazardous wastewater. The amount of wastewater generated from FY2020 to FY2022 is shown in Table 3.

As wastewater generation is strongly correlated to water consumption, the Group has implemented concrete measures to reduce water consumption, which is further explained in the subsection headed "Water" under the section headed "Use of Resources" of this Report.

## V. 環境可持續發展 (續)

### 1. 排放物 (續)

#### 減少排放

本集團在整體營運過程中就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》。儘管疫情期間停工致使排放大量減少，但本集團一直採取多種節能措施減少自身消耗，包括優化能源消耗、以較高能源效率的電器替換閒置電器以及改用較高能源效率的電器等。

在未來幾年，本集團已就各項排放設定目標。於二零三二年之前，本集團致力將氮氧化物、硫氧化物、顆粒物、範圍1、範圍2、溫室氣體排放總量及溫室氣體排放密度較二零一九年基線減少15%。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僱員在辦公室工作時的日常用水，其後排入市政污水處理廠。於二零二二財年，本集團產生約1,617.8立方米(二零二一財年：480.8立方米及二零二零財年：566.8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。二零二零財年至二零二二財年的廢水量載於表三。

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，具體措施請參照本報告「資源使用」一節項下「用水」分節。



## V. Environmental Sustainability (Continued)

### 1. Emissions (Continued)

#### Wastes

Throughout the years and including the Reporting Period, the Group generated only a negligible amount of hazardous waste due to the nature of the business. In FY2022, the Group generated approximately 9.4 tonnes (FY2021: 18.4 tonnes and FY2020: 19.7 tonnes) of non-hazardous wastes. The suspension of business during the pandemic led to a significant decrease in waste production. There are two main sources of non-hazardous waste at the office: construction waste and household waste generated during daily operations. The amount of waste generated between FY2020 and FY2022 is shown in Table 2.

#### Waste mitigation measures

The Group complies with applicable environmental laws and regulations when handling and 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 that if the total amount of waste increases alongside the increasing business scale, the result could bring severe negative impact on the environment. The Group commits to reducing total non-hazardous wastes by 15% and non-hazardous waste intensity per employee by 15% by 2032 against the 2019 baseline. The target will be reached by formulating more strategies and initiatives in the coming years. The Group will review and discuss the tentative targets regularly.

Employees are instructed to separate domestic and recyclable wastes to avoid disposing of recyclable wastes in their daily operations. For instance, the municipal sanitation department collected plastic and cans for further disposal. In addition to the daily domestic wastes, the Group has carefully collected the packaging materials according to their categories, such as paper, cardboard, and used boxes. The Group sells them to recycling stations for centralised recycling and reuse to prevent unnecessary waste.

## V. 環境可持續發展(續)

### 1. 排放物(續)

#### 廢棄物

基於業務性質，數年來且包括報告期間，本集團產生的有害廢棄物可忽略不計。於二零二二財年，本集團產生約9.4噸(二零二一財年：18.4噸及二零二零財年：19.7噸)無害廢棄物。所產生的廢棄物大幅減少乃因疫情期間暫停營運所致。辦公室內的無害廢棄物有兩個主要來源：日常營運中產生的建築廢棄物和生活廢棄物。二零二零財年至二零二二財年產生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增加，會對環境造成嚴重不利影響，故本集團承諾於二零三二年前使無害廢棄物總量較二零一九年基線減少15%，並使每名僱員的無害密度亦降低15%。在未來幾年，本集團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，本集團指示僱員將生活廢棄物與可回收廢棄物分類，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。

## Environmental, Social and Governance Report

### 環境、社會及管治報告



## V. Environmental Sustainability (Continued)

### 2. Use of Resources

With the rapid development and the transformation of the Group in the Digital Points Business, there has been an increase in the number of users on the Changyou Platform, a diversification of products and services, and optimised business models and consumption scenarios. The resource consumption by the Group from FY2020 to FY2022 is shown in Table 3.

As part of the Group's commitment to complying with all applicable environmental laws and regulations in Hong Kong and the PRC, the Group is committed to strictly controlling emissions and resource consumption throughout its operations and strives to reduce these emissions and resource consumption. The Group intends to expand the disclosure of relevant indicators in the near future once the business of the Group has become stable and mature, and to continue to improve its ESG reporting in the near future.

In the year under review, the Group complied with all relevant laws and regulations relating to its use of resources, including but not limited to the Energy Conservation Law of the PRC and Provisions on the Management of Water Conservation in Cities. The Group primarily uses electricity, water, and gasoline as resources.

#### Energy

For FY2022, the Group mainly consumed unleaded petrol and gasoline to power its vehicles and electricity for electricity generation. During FY2022, the Group consumed 2,337.6 litres (FY2021: 2,276.0 litres and FY2020: 1,630.4 litres) of unleaded petrol and 2,698.4 litres (FY2021: 12,470.3 litres and FY2020: 14,880.1 litres) of gasoline.

The total electricity consumption of the Group amounted to 139.7 MWh (FY2021: 144.0 MWh and FY2020: 186.6 MWh) in FY2022.<sup>1</sup> The Group consumes all its electricity in its offices daily. The Group has developed its energy conservation policies to ensure maximum energy efficiency by integrating the Law of the PRC on Conserving Energy as its guiding principle.

<sup>1</sup> The scope of the Group's total electricity consumption for FY2022 includes Hong Kong, Shanghai, and Beijing office, as well as the Beijing staff dormitory. The dormitory is an additional scope due to operational changes and employee's business travel needs at Beijing office.

## V. 環境可持續發展(續)

### 2. 資源使用

本集團數字積分業務的快速發展及轉型使暢由平台的用戶數量增加、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。二零二零財年至二零二二財年本集團的資源消耗量載於表三。

作為遵從香港及中國所有適用環境法律及法規的舉措，本集團承諾嚴格控制其營運過程中的排放及資源消耗，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環境、社會及管治報告。

於回顧年度內，本集團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

於二零二二財年，本集團主要消耗無鉛柴油及汽油為其汽車及用電提供電力。於二零二二財年，本集團使用2,337.6公升(二零二一財年：2,276.0公升及二零二零財年：1,630.4公升)無鉛柴油及2,698.4公升(二零二一財年：12,470.3公升及二零二零財年：14,880.1公升)汽油。

本集團於二零二二財年的總耗電量為139.7兆瓦時(二零二一財年：144.0兆瓦時及二零二零財年：186.6兆瓦時)。<sup>1</sup>本集團所有的電力消耗均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，以最大程度地提高能源效率。

<sup>1</sup> 本集團於二零二二財年的總耗電量範圍包括香港、上海及北京辦事處以及北京員工宿舍。由於北京辦事處的運營變化及員工的商務旅行需求，宿舍屬於新增的範圍。



## V. Environmental Sustainability (Continued)

### 2. Use of Resources (Continued)

#### Energy (Continued)

##### Energy target

During the three consecutive financial years ended 31 December 2022, the Group's energy consumption has declined. The Group strives to create a more sustainable future along with our business operations. Accordingly, the Group intends to reduce non-renewable fuel consumption, electricity consumption, total energy consumption, and energy intensity by 15% by 2032 against the baseline year 2019.

The Group has maintained a detailed electricity consumption record and established internal regulations to facilitate efficient electricity use. The Group's subsidiaries adhere to a stringent policy on energy conservation, including but not limited to:

- Ensure all lights and air conditioning are turned off whenever not in use;
- Adjust the air conditioning temperature in the offices in accordance with the season;
- Maintain the efficiency of office equipment, such as refrigerators, air conditioners, and shredders by cleaning them regularly;
- Encourage employees to conserve energy by putting up posters such as "Saving Electricity, Turn off the Light When Leaving" in prominent locations; and
- Light the office with electricity-saving lamps instead of high-energy-consumption lamps.

In addition to the above-mentioned energy conservation measures, the Group will explore other options in renewable energy and alternative energy sources in order to achieve a more sustainable business model.

## V. 環境可持續發展(續)

### 2. 資源使用(續)

#### 能源(續)

##### 能源目標

本集團的能源消耗於截至二零二二年十二月三十一日止連續三個財政年度下降。本集團全力在經營業務的同時締造更可持續發展的未來。因此，本集團擬於二零三二年之前將不可再生燃料消耗、電力消耗、能源消耗總量及能源消耗密度較二零一九年減少15%。

本集團一直詳細記錄其電力消耗，並制定內部政策，以促進電力的使用效率。本集團所有附屬公司遵守嚴格的節能政策，包括但不限於下列各項：

- 確保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，本集團將探索其他可再生能源及替代能源的選擇，以實現更可持續發展業務模式。



# Environmental, Social and Governance Report

## 環境、社會及管治報告



## V. Environmental Sustainability (Continued)

### 2. Use of Resources (Continued)

#### Water

The Group's water consumption is primarily attributable to consumption by its staff during working hours, and no issues were identified in sourcing water during the Reporting Period. In FY2022, the total water consumption of the Group was 1,617.8 m<sup>3</sup> (FY2021: 480.8 m<sup>3</sup> and FY2020: 566.8 m<sup>3</sup>). The water usage in Hong Kong, Shanghai and Beijing offices was only an estimation since there is no separate metering for water usage in these offices.

#### Water efficiency initiatives

The Group was not in violation of or involved in non-compliance incident in respect of the Water Pollution Control Ordinance or other laws and regulations pertaining to water resources during the Reporting Period. In order to ensure compliance with statutory requirements, the Group has closely observed environmental laws relating to water resources management and wastewater discharge monitoring.

Owing to the fact that the Group's primary consumption of water is from its offices, internal policies have been developed to enhance the efficiency of water consumption. As part of such policies, the Group requests its employees to change their consumption behaviours, which include, but are not limited to:

- Perform regular training on water saving for its staff;
- Improve the inspection and maintenance of water taps, water pipelines and water tanks;
- Display "Saving Water Resources" posters in prominent places to encourage water conservation; and
- Collect used water (if possible) for cooling, cleaning and yard washing purposes.

Through the above initiatives, the Group aims to reduce its total water consumption and water intensity by 15% by 2032 against the 2019 baseline. This tentative target may be subject to change in the future depending on the Group's direction and policy changes.

## V. 環境可持續發展 (續)

### 2. 資源使用 (續)

#### 用水

於報告期間，本集團的用水主要來自於員工在工作時的用水，且在水源方面概無發現任何問題。本集團於二零二二財年的總用水量為1,617.8立方米(二零二一財年：480.8立方米及二零二零財年：566.8立方米)。由於本集團沒有單獨計量辦公室的用水量，故僅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

於報告期間，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違規或不合規事宜。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。作為該政策的一部分，本集團要求其員工改變消耗行為，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。

通過上述措施，本集團的目標是於二零三二年前將總耗水量及用水密度較二零一九年基線減少15%。暫定目標日後可能會因本集團的方針及政策變動而改變。



## V. Environmental Sustainability (Continued)

### 2. Use of Resources (Continued)

#### Packaging material

The Group did not consume any packaging material during the Reporting Period.

#### Paper

One of the natural resources consumed by the Group is paper. In FY2022, the total amount of paper consumption of the Group was 710.82 kg (FY2021: 1,177.37 kg and FY2020: 1,175.0 kg)<sup>2</sup>. The majority of paper consumption is attributed to printing in-house and outsourced printing. The Group has taken the following measures to reduce consumption:

- Choose a more environmentally friendly paper source, through which to indirectly reduce the amount of trees lost while producing the same amount of paper;
- Use electronic methods (e.g., emails or e-bulletin boards) to disseminate information as much as possible;
- Set duplex printing as the default mode for most of the network printers;
- Put up posters and stickers to remind its staff to "Think before printing" to avoid unnecessary printings;
- Place boxes and trays beside photocopiers as containers to collect single-sided paper for reuse and used paper for recycling;
- Print or draft on the back of old documents;
- Reuse stationery whenever possible; and
- Place recycling bags in the office to collect waste paper for recycling and participate in a paper recycling program.

## V. 環境可持續發展(續)

### 2. 資源使用(續)

#### 包裝材料

於報告期間，本集團並無消耗任何包裝材料。

#### 用紙

紙張是本集團天然資源的消耗之一。本集團於二零二二財年的紙張消耗總量為710.82千克(二零二一財年：1,177.4千克及二零二零財年：566.8千克)<sup>2</sup>。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；
- 舊文件的背面可用作打印或草稿；
- 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。

<sup>2</sup> The total amount of paper consumption of the Group in FY2020 has been update from 566.8 kg to 1,175.0 kg due to data misalignment.

<sup>2</sup> 本集團於二零二零財年的紙張消耗總量因數據錯位經已由566.8千克更新為1175.0千克。

# Environmental, Social and Governance Report

## 環境、社會及管治報告



### V. Environmental Sustainability (Continued)

#### 2. Use of Resources (Continued)

##### Paper (Continued)

Table 3. Total resource consumption of the Group by category from FY2020 to FY2022

Indicator	指標	2022	2021	2020	Unit 單位
		二零二二年	二零二一年	二零二零年	
<b>Energy consumption</b>	<b>能源耗量</b>				
Non-renewable fuel consumption	不可再生燃料耗量	54.9 (-67.9%)	171.3	192.5	MWh 兆瓦時
Electricity purchased	購買電力	139.7 (-3.0%)	144.0	186.6	MWh/m <sup>2</sup> 兆瓦時/平方米
Total energy consumption	能源總耗量	194.6 (-38.3%)	315.3	379.1	MWh 兆瓦時
Total energy consumption per employee	每名僱員能源總耗量	4.1	4.4	1.6	MWh/employee 兆瓦時/僱員
Water consumption	耗水量	1,617.8	480.8 <sup>3</sup>	566.8	m <sup>3</sup> 立方米
Water consumption per employee	每名僱員耗水量	33.7	6.8	2.4	m <sup>3</sup> /employee 立方米/僱員
Paper consumption	紙張消耗量	710.82	1,177.37	1,175.0	kg 千克
Paper consumption per employee	每名僱員用紙量	14.81	16.58	4.98	kg/employee 千克/僱員

#### 3. The Environment and Natural Resources

In addition to reviewing its social responsibility and accountability policies regarding the Environmental Protection Law of the PRC regularly, the Group also pays particular attention to the impact of its operations on the environment and natural resources. The Group has maintained a solid commitment to safety, harmony, and green development and strictly adheres to the laws and regulations that govern 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 violations of local environmental laws or regulations were identified with a significant impact on the Group.

### V. 環境可持續發展(續)

#### 2. 資源使用(續)

##### 用紙(續)

表三：二零二零財年至二零二二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

除定期檢討其有關《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外，本集團亦特別關注其經營活動對環境及自然資源的影響。本集團一直堅持安全、和諧、綠色發展的信念，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。

<sup>3</sup> The total amount of water consumption of the Group in FY2021 has been updated from 480.3 m<sup>3</sup> to 480.8 m<sup>3</sup> due to data misalignment.

<sup>3</sup> 本集團於二零二一財年的總用水量數據因數據錯位經已由480.3立方米更新為480.8立方米。



## V. Environmental Sustainability (Continued)

### 3. The Environment and Natural Resources (Continued)

Currently, the Group's operations have an adverse impact on the environment primarily due to emissions and waste disposal. Due to the nature of the business, the scale of the impact is not significant. The Group will take corresponding responses and actions once any material impact is identified. In addition to complying with local laws, the Group will review the environmental impact of its daily operations on a regular basis.

### 4. Climate Change

The Group is becoming increasingly aware of the increase in frequency of occurrence of extreme weather events around the world. As part of its efforts, the Group has developed a Climate Change Policy Statement in order to identify its significant climate-related issues and problems. The Group is in compliance with the emission standards with regard to its air emissions, wastewater, solid wastes, and other environmental impacts. The Group is aware that the activities conducted by it may have an adverse impact on the environment. For this reason, the Group has implemented a variety of environmental protection measures and control mechanisms in the workplace and operational activities in order to minimise the negative effects it may have on the environment as a result of its operational activities. Furthermore, the Group strives to minimise the use of resources in all of its business activities, including using environmentally friendly paper.

The Group has offices in Hong Kong, Shanghai, and Beijing. These three locations are likely to experience an increase in the frequency and severity of extreme weather conditions in the near future. Under these conditions, the Group's staff may be unable to perform their regular duties, and their health and safety may be compromised in the worst-case scenario. The operation of the Group and logistics may also be affected. As part of its commitment to mitigate the effects of climate change and promote sustainable business practices, the Group published a Climate Change Policy Statement on 20 October, 2022, which is reviewed and updated on a regular basis. The following strategies have been developed by the Group in order to reduce the impacts of climate change on its operation:

## V. 環境可持續發展(續)

### 3. 環境及天然資源(續)

目前，本集團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。一旦發現任何重大影響，本集團將予以回應並採取相應行動。除遵守當地法律外，本集團將定期檢討日常營運所帶來的環境影響。

### 4. 氣候變化

本集團越來越意識到世界各地的極端天氣事件不斷增加。本集團作出各種努力，並已制訂氣候變化政策聲明，以識別重大氣候相關事宜及問題。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可能會對環境產生不利影響。因此，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，以將本集團營運活動對環境造成的不利影響降至最低。此外，本集團致力於在其所有業務活動中優化資源的使用，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。在此情況下，本集團的員工或會無法如常工作，在最壞的情況下甚至可能影響他們的健康及安全，同時公司營運及物流亦可能受到影響。為緩解氣候變化的影響及促使業務可持續發展，本集團於二零二二年十月二十日制訂氣候變化政策聲明，並定期檢討及更新。為降低氣候變化對業務營運的影響，本集團已制訂下列策略：

# Environmental, Social and Governance Report

## 環境、社會及管治報告



### V. Environmental Sustainability (Continued)

#### 4. Climate Change (Continued)

- Establish a long-term reduction target for carbon emissions;
- Consider climate-related impacts when procuring products and services;
- Encourage its employees, suppliers, and customers to reduce their carbon emissions wherever possible;
- Encourage waste minimisation, upcycling, and the use of recycled and environmentally friendly materials, as well as the responsible disposal of hazardous and non-hazardous wastes;
- Report greenhouse gas emissions, activities, and other environmental performance in accordance with legal requirements.

In the future, the Group will continue to protect the environment and fulfill its social responsibilities, as well as strive to maintain its reputation as a green and resource-efficient company.

### VI. Social Sustainability

#### Employment And Labour Practices

##### 1. Employment

The Group treasures its employees as their efforts and contribution drive the development of the Group. The Group hopes to provide an optimal working environment that could nurture its employees and stretch their potentials to the largest extent. The Group seeks to provide a secure working environment for its employees and to cultivate talents experienced in technology and management. The Group is dedicated to provide its employees with suitable opportunities for developing their career, professionalism and advancement.

### V. 環境可持續發展 (續)

#### 4. 氣候變化 (續)

- 制定碳排放的長期減排目標；
- 在採購產品和服務時考慮氣候影響；
- 鼓勵僱員、供應商及客戶盡可能減少碳排放；
- 鼓勵廢物最少化、改造升級、使用回收及環保材料，以及負責任地處置有害廢棄物和無害廢棄物；
- 根據法律要求報告溫室氣體排放、活動和其他環境績效。

展望未來，本集團將繼續保護環境和履行其社會責任，努力維持其綠色、節約資源的聲譽。

### 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，本集團的發展全賴他們的努力與貢獻。本集團希望提供最佳的工作環境，從而培養僱員並使其能夠盡展潛能。本集團謀求為員工提供可靠的工作環境，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合適的機會，以促進他們的職業及專業性的發展和提升。



## VI. Social Sustainability (Continued)

### Employment And Labour Practices (Continued)

#### 1. Employment (Continued)

##### Law compliance

The Group ensures that the human resources policies are intended to ensure compliance with all 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 human resources policies also adhere to the laws and regulations in relation to employee benefits in respect of the employees' social security schemes that are enforced by the local governments in the PRC and Hong Kong. In addition, 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 reviews and updates the relevant group policies regularly in accordance with the latest laws and regulations. The Group takes necessary action immediately to tackle and respond to any suspected breaches or conflicts raised.

##### Recruitment and promotion

To retain high-calibre staff, the Group provides fair and competitive remuneration and benefits according to employees' past performance, qualifications, job experiences and career aspirations. The Group also determines its remuneration and benefit policies with reference to local standards. The Group mainly recruits new talent through online job advertisements and headhunting agencies. The recruitment process is abided by fair and reasonable procedures.

Performance appraisal/evaluation is set in the periodic plans and budgets, which is conducted on a regular basis. Managers shall issue promotion recommendations based on the outstanding performance of the employee.

The Group takes into account employees' capability, past performance and benchmarks in offering remuneration packages. In order to incentivise the existing staff, the Group conducts regular reviews of remuneration to ensure that their contributions are recognised by the Group. Key management staff benefit from share options for the year as profit sharing.

## VI. 社會可持續發展(續)

### 僱傭及勞工常規(續)

#### 1. 僱傭(續)

##### 遵守法律

本集團確保其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》。人力資源政策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。此外，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。倘出現任何涉嫌違規或衝突事件，本集團會立即採取必要行動進行處理與回應。

##### 招聘及晉升

為留聘高質量的員工，本集團按僱員的過往表現、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。本集團亦會參考當地標準水平釐定其薪酬及福利政策。本集團主要在網絡上張貼招聘信息和僱用獵頭公司招募新人。招募按公平合理程序進行。

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

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。為激勵現有員工，本集團定期進行薪酬檢討以確保其貢獻得到本集團的認可。關鍵管理層成員能夠於年內的購股權中受益，共享溢利。

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



### VI. Social Sustainability (Continued)

#### Employment And Labour Practices (Continued)

##### 1. Employment (Continued)

###### Recruitment and promotion (Continued)

Meanwhile, the Group would ensure that any appointment, promotion or termination of employment contract will be processed under reasonable, lawful grounds and internal policies, such as staff handbook. The Group has a zero tolerance towards any kinds of unfair or unreasonable dismissals.

###### Working hours and leave

Working hours and leave for employees are determined based on the Group's internal policies with full compliance on local employment laws. In addition to the 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 employer which values equal opportunity, 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 Hong Kong and PRC laws and regulations, such as the Disability Discrimination Ordinance, Sex Discrimination Ordinance, Employment Ordinance, Labour Law of the PRC, Law of the PRC on the Protection of Women's Rights and Interests and Law of the PRC on the Protection of Disabled Persons. 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)

同時，本集團將確保任何聘用、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)。本集團對任何不公平或不合理的解僱持零容忍態度。

###### 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

作為重視平等機會的僱主，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。根據香港及中國的法律及法規，如《殘疾歧視條例》、《性別歧視條例》、《僱傭條例》、《中華人民共和國勞動法》、《中華人民共和國婦女權益保障法》及《中華人民共和國殘疾人保障法》，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 various 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 emphasises on team spirit and caring towards the staff. The Group provided medical masks to its staff during the pandemic and has celebrated the traditional festivals with its staff by luncheon gatherings.

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。本集團於疫情期間向員工提供醫療口罩，並與僱員聚餐歡度傳統佳節。

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 processes, and required employees to comply with the policies relating to occupational health and safety measures. The administration 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 systems and disinfects on the carpet. The Group has also installed air purifiers in office spaces to improve the air quality of workplaces.

In FY2022, 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 emphasises on personal development.

The Group provides integrated induction training for newly recruited staff to understand its 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' lectures, through an online platform.

The Group encourages outstanding employees to attend external training to enhance their competitiveness and expand their capacity through continuous learning. The Group may arrange external training organisations and trainers to provide job-related training 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。

於二零二二財年，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 PRC on Employment Contracts and Law of the PRC 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 for monitoring and ensuring 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

Supply chain management plays a strong role in facilitating the Group's operation. Establishing a sustainable supply chain is vital to minimising the adverse impact of the Group brought to the environment and society. The Group is strict in evaluating the supply chain, managing the products and services from its 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 were adopted to deal with pollution produced from the Group's operations.

## 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

供應鏈管理在促進本集團營運方面發揮舉足輕重的作用，而對本集團而言，建立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本集團營運過程中產生的污染。

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



### VI. Social Sustainability (Continued)

#### Operating Practices (Continued)

##### 5. Supply Chain Management (Continued)

The Group had 1,752 suppliers in FY2022, all of whom are from Mainland China, which include merchants in the e-commerce business supplying affordable luxury, personal care, cosmetics and health care products. The responsibility of monitoring the quality of its suppliers and their supply chain practice lies on each of the operating subsidiaries within the Group on a strict and continuous basis.

Counterfeit and pirated products are prohibited in the Group's supply chain. The Group requires the suppliers to provide brand authorisation and distribution licences in order to ensure authenticity of products. The supplier selection process is overseen and supervised by the Group's legal department and audit department in a lawful, fair and transparent manner. On the other hand, the purchasing management department is responsible for establishing and maintaining the assessment records of suppliers. Comprehensive evaluation of approved suppliers will also be carried out to enhance the effectiveness of the Group's risk management.

The Group's suppliers are required to achieve an optimal level of product quality, price competitiveness, delivery track record, qualification, capability, product applicability and reputation. Meanwhile, the Group communicates with its suppliers on a regular basis to make sure that the suppliers comply with local laws and regulations in their operating countries and regions. The Group also requires the suppliers to operate in a good faith by adhering to their business ethics such as prohibition on employing child labour and forced labour, and maintaining high levels of quality control and their respective environmental and social responsibilities. On the other hand, the Group conducts interviews with suppliers regarding environmental pollution and corresponding measures to deal with pollution. From the response of the interviewees, the Group would make careful decisions based on the following criteria: 1. number of sustainable practices in their operation and 2. environmental-related qualifications in respect of their products or services.

### VI. 社會可持續發展 (續)

#### 僱傭及勞工常規 (續)

##### 5. 供應鏈管理 (續)

於二零二二財年，本集團的供應商數目為1,752名，均來自中國內地，其中包括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。

本集團的供應鏈中禁止假冒和盜版產品。本集團要求供應商提供品牌授權和分銷許可證，以保證其為正版。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。另一方面，採購管理部門負責建立和維護供應商評估記錄。本集團亦將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。

本集團的供應商須符合最佳產品質量、價格競爭力、交付記錄、資格、功能、產品適用性和聲譽。同時，本集團定期與各供應商溝通，以確保供應商遵守其營運國家及地區的當地法律法規。本集團亦要求供應商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。另一方面，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。從受訪者的回答來看，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。



## VI. Social Sustainability (Continued)

### Operating Practices (Continued)

#### 5. Supply Chain Management (Continued)

The sales department collects feedback from customers and market data, then passes it to the procurement department for purchase planning. The Group monitors the market preferences and performs regular site inspections 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 for replacing and removing them from shelves.

#### 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 product 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 a service hotline, customer service department and APP to collect customer feedback. 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)

### 僱傭及勞工常規(續)

#### 5. 供應鏈管理(續)

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。

#### 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。

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



### VI. Social Sustainability (Continued)

#### Operating Practices (Continued)

##### 6. Product Responsibility (Continued)

###### Advertising

To ensure all the sales materials provide accurate and precise descriptions and information to the Group's 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 of advertisements are strictly prohibited. The administration department closely monitors all of the marketing materials being published and product labelling to prevent inappropriate or exaggerated advertisements. 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 the authorisation of the customer. The employees are trained to enhance their awareness of data release risks and sign the confidentiality agreement. The IT department sets obstruction between the office and commercial net to prevent unauthorised data use, exportation and copying.

###### Intellectual Property Right

The Group would ensure that there is no violation of intellectual property rights. The Group prohibits any use of unauthorised or unlicensed software in its 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)

#### 僱傭及勞工常規 (續)

##### 6. 產品責任 (續)

###### 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

本集團將確保概無侵犯知識產權。本集團禁止在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 ensure a fair, ethical and pleasant business and working environment, the Group strictly abides by the local laws and regulations relating to anti-corruption and bribery, irrespective of the area or country in which 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.

Anti-corruption, anti-fraud and anti-bribery policies of the Group are included in the staff handbooks, which set out that:

- Employees are prohibited from requiring, charging or accepting any form of benefits from persons, companies or organisations 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.

The Group expects all employees to discharge their duties with integrity and self-discipline, 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 and which might exploit their positions against the Group's interests.

The Group will not tolerate any form of corruption in its operation. Hence, a whistle-blowing policy is established for employees to report any suspicious cases. Relevant evaluation, consultation, investigation and punishment are stated 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 has 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)

### 僱傭及勞工常規(續)

#### 7. 反貪污

為確保公平、道德和舒適的營商和工作環境，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》。

本集團已在員工手冊內制定反貪污、反欺詐及反賄賂政策，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。

本集團希望所有僱員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。

本集團絕不容忍營運過程中的任何貪污行為。因此，本集團已為僱員制定舉報政策舉報任何可疑案件。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。本集團設置保密機制，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。

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



### VI. Social Sustainability (Continued)

#### Operating Practices (Continued)

##### 7. Anti-corruption (Continued)

The Group understands the importance of promoting anti-corruption to its employees. The Group has provided anti-corruption materials to its employees, and the top management has conducted briefing for the employees.

#### 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 foster employees' good health and wellbeing, the Group encourages the staff to consume meat-free suppers every Monday which is also known as "Green Monday" in the Hong Kong office. In addition, the Group recognises that blood could not be substituted and has a limited shelf life, and blood transfusion therapy remains a significant medical measure. The Group encourages its staff to donate blood regularly according to their physical conditions to help stabilise the blood supply in Hong Kong.

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 have been suspended. The Group will seek other possible measures to contribute to the society after the pandemic is stabilised.

### VI. 社會可持續發展 (續)

#### 僱傭及勞工常規 (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。本集團已向僱員提供反貪污材料，且最高管理層已向僱員工做了簡報。

#### 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晚餐，響應香港辦事處提倡的「綠色星期一」。此外，本集團認識到，血液是不可替代的，且保質期有限，輸血治療是一項重要的醫療措施。本集團鼓勵員工根據身體狀況定期獻血，以穩定香港的血液供應。

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	2022 二零二二年	2021 二零二一年	2020 二零二零年	Unit 單位
<b>Aspect A1 Emission 層面A1排放物</b>				
<b>KPI A1.1 Types of emissions and respective emission data 排放物種類及相關排放數據</b>				
Nitrogen oxides (NOx) 氮氧化物(NOx)	2.3	0.4	5.3	kg 千克
Sulphur oxides (SOx) 硫氧化物(SOx)	0.1	0.2	0.2	kg 千克
Particulate matters (PM) 顆粒物(PM)	0.17	0.03	0.4	kg 千克
<b>KPI A1.2 Greenhouse gas emissions 溫室氣體排放</b>				
Scope 1 Direct greenhouse gas emission 範圍1直接溫室氣體排放	12.2	33.9	37.5	tonnes CO <sub>2</sub> 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	113.8	120.1	154.2	tonnes CO <sub>2</sub> 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	9.3	29.3	58.2	tonnes CO <sub>2</sub> e 噸二氧化碳當量
Total greenhouse gas emission 溫室氣體總排放量	135.3	183.3	250.0	tonnes 噸
Intensity per employee 每名僱員密度	2.8	2.6	1.1	tonnes CO <sub>2</sub> e/employee 噸二氧化碳當量／僱員
<b>KPI A1.3 Hazardous waste 有害廢棄物</b>				
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
<b>KPI A1.4 Non-hazardous waste 無害廢棄物</b>				
Total non-hazardous waste 無害廢棄物總量	9.4	18.4	19.7	tonnes 噸
Intensity per employee 每名僱員密度	0.2	0.26	0.08	tonnes 噸



# Environmental, Social and Governance Report

## 環境、社會及管治報告



### 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

2022 二零二二年	2021 二零二一年	2020 二零二零年	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

54.9

171.3

192.5

MWh

不可再生能源耗量

兆瓦時

Electricity purchased

139.7

144.0

186.6

MWh

購買電力

兆瓦時

Total energy consumption

194.6

315.3

379.1

MWh

能源總耗量

兆瓦時

Intensity per employee

4.1

4.4

1.6

MWh

每名僱員密度

兆瓦時

#### KPI A2.2 Water consumption

耗水量

Total consumption

1,617.8

480.8

566.8

m<sup>3</sup>

總耗水量

立方米

Regions with extremely high water stress level

215.4

37.7

–

m<sup>3</sup>

水資源壓力水平極高的地區

立方米

Intensity per employee

33.7

6.8

2.4

m<sup>3</sup>

每名僱員密度

立方米

#### KPI A2.5 Total packaging materials

包裝材料總量

Plastic

Negligible

Negligible

Negligible

tonnes

塑料

可忽略不計

可忽略不計

可忽略不計

噸

Paper

Negligible

Negligible

Negligible

tonnes

用紙

可忽略不計

可忽略不計

可忽略不計

噸

Metal

Negligible

Negligible

Negligible

tonnes

金屬

可忽略不計

可忽略不計

可忽略不計

噸

Total packaging materials

Negligible

Negligible

Negligible

tonnes

包裝材料總量

可忽略不計

可忽略不計

可忽略不計

噸

Packaging material intensity

Negligible

Negligible

Negligible

tonnes per m<sup>3</sup>

包裝材料密度

可忽略不計

可忽略不計

可忽略不計

每立方米噸



## VII. Appendix (Continued)

### 1. Appendix 1 – Overview of Key Performance Indicator (Continued)

#### Key Social Performance Indicators 關鍵社會績效指標

##### Aspect B1 Employment

##### 層面B1僱傭

##### KPI B1.1 Total workforce

僱員總數

Gender

性別

Employment type

僱傭類型

Age group

年齡組別

Geographical region

地區

Female

女

Male

男

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

Contract

合約

19 or below

19歲或以下

20-29

20至29歲

30-39

30至39歲

40-49

40至49歲

50 or above

50歲或以上

Hong Kong

香港

Mainland China

中國內地

France

法國

2022

二零二二年

2021

二零二一年

2020

二零二零年

18

29

96

30

42

140

6

5

6

16

27

53

17

24

177

9

15

0

0

0

0

1

7

56

27

40

138

12

17

35

8

7

7

11

11

11

36

59

224

1

1

1

## VII. 附錄(續)

### 1. 附錄一—關鍵績效指標概覽(續)

2022 2021 2020  
二零二二年 二零二一年 二零二零年

##### Aspect B1 Employment

##### 層面B1僱傭

##### KPI B1.1 Total workforce

僱員總數

Gender

性別

Employment type

僱傭類型

Age group

年齡組別

Geographical region

地區

Female

女

Male

男

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

Contract

合約

19 or below

19歲或以下

20-29

20至29歲

30-39

30至39歲

40-49

40至49歲

50 or above

50歲或以上

Hong Kong

香港

Mainland China

中國內地

France

法國

2022

二零二二年

2021

二零二一年

2020

二零二零年

18

29

96

30

42

140

6

5

6

16

27

53

17

24

177

9

15

0

0

0

0

1

7

56

27

40

138

12

17

35

8

7

7

11

11

11

36

59

224

1

1

1

# Environmental, Social and Governance Report

## 環境、社會及管治報告



### 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)

		2022	2021	2020
		二零二二年	二零二一年	二零二零年
KPI B1.2	Employee turnover			
	僱員流失			
	Gender			
	性別			
	Female	16	102	35
	女			
	Male	34	162	60
	男			
	Age group			
	年齡組別			
	19 or below	0	3	1
	19歲或以下			
	20-29	10	88	29
	20至29歲			
	30-39	23	152	49
	30至39歲			
	40-49	15	21	14
	40至49歲			
	50 or above	2	0	2
	50歲或以上			
	Geographical region			
	地區			
	Hong Kong	2	2	4
	香港			
	Mainland China	48	262	91
	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)

### 1. Appendix 1 – Overview of Key Performance Indicator (Continued)

#### Key Social Performance Indicators 關鍵社會績效指標

##### 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

性別

Female

女

Male

男

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

Percentage of employees trained (%)

受訓僱員百分比(%)

Gender

性別

Female

女

Male

男

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

2022 2021 2020  
二零二二年 二零二一年 二零二零年

Female	29	126	23
Male	53	202	34
General Manager or above	6	6	7
Senior Manager	28	73	47
Officer, Clerk	24	120	3
General Staff	24	129	0
Female	35.4	38.4	–
Male	64.6	61.6	–
General Manager or above	7.3	1.8	–
Senior Manager	34.1	22.3	–
Officer, Clerk	29.3	36.6	–
General Staff	29.3	39.3	–

## VII. 附錄 (續)

### 1. 附錄一—關鍵績效指標概覽(續)

# Environmental, Social and Governance Report

## 環境、社會及管治報告



### 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

Female  
女

3.1

6.0

1.9

Male  
男

3.5

7.1

2.0

Employee category  
僱員類別

General Manager or Above  
總經理或更高層級

1

1.2

2.3

Senior Manager  
高級經理

3.9

4.7

7.8

Officer, Clerk  
高級職員、職員

2.6

7.0

0.2

General Staff  
普通員工

5.3

11.6

0

##### 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

1,752

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

6,502

8,376

4,995

##### 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

2

0

-

### VII. 附錄(續)

#### 1. 附錄一—關鍵績效指標概覽(續)

2022 2021 2020  
二零二二年 二零二一年 二零二零年

<sup>4</sup> The average training hours completed by females in FY2021 has been corrected from 7.1 to 6.0 due to data misalignment.

<sup>5</sup> The average training hours completed by males in FY2021 has been corrected from 6.0 to 7.1 due to data misalignment.

<sup>4</sup> 於二零二一財年女性完成受訓的平均時數因數據錯位經已由7.1更正為6.0。

<sup>5</sup> 於二零二一財年男性完成受訓的平均時數因數據錯位經已由6.0更正為7.1。



## 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	Compliance Level 合規層級	Reference (Page) 參考 (頁碼)
<b>Aspect A1: Emission</b> 層面A1：排放物			
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 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。	Comply 遵守	9
KPI A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Comply 遵守	10
KPI A1.2	Greenhouse gas emissions in total and, where appropriate, intensity. 溫室氣體總排放量及(如適用)密度。	Comply 遵守	10
KPI A1.3	Total hazardous waste produced and, where appropriate, intensity. 所產生有害廢棄物總量及(如適用)密度。	Explain 解釋	10
KPI A1.4	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。	Comply 遵守	10
KPI A1.5	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。	Comply 遵守	12
KPI 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，以及所訂立的減廢目標及為達到該等目標所採取的步驟。	Explain 解釋	13

## VII. 附錄(續)

### 2. 索引

# 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)
<b>Aspect A2: Use of Resources</b> 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。	Comply 遵守	14
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity. 按類型劃分的直接及/或間接能源總耗量及密度。	Comply 遵守	15
KPI A2.2	Water consumption in total and intensity 總耗水量及密度	Comply 遵守	16
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到該等目標所採取的步驟。	Comply 遵守	15
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. 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。	Comply 遵守	16
KPI A2.5	Total packaging material used for finished products and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量及(如適用)每生產單位估量。	Explain 解釋	17
<b>Aspect A3: The Environment and Natural Resources</b> 層面A3：環境及天然資源			
General Disclosure 一般披露	Policies on minimizing the issuer's significant impact on the environment and natural resources. 盡量減低發行人對環境及天然資源造成重大影響的政策。	Comply 遵守	18
KPI 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。	Comply 遵守	19

### 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)
<b>Aspect A4: Climate Change</b>			
<b>層面A4：氣候變化</b>			
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	19
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	19-20
<b>Aspect B1: Employment</b>			
<b>層面B1：僱傭</b>			
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	20-23
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	33
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	34

## VII. 附錄 (續)

### 2. 索引 (續)



# 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)
<b>Aspect B2: Health and Safety</b> 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	23
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	24

### 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)
<b>Aspect B3: Development and Training</b>			
<b>層面B3：發展及培訓</b>			
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	24
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	35
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	36
<b>Aspect B4: Labour Standards</b>			
<b>層面B4：勞工準則</b>			
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	25
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	25
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	25

## 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)
<b>Aspect B5: Supply Chain Management</b> 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	25
KPI B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Comply 遵守	26
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	26-27
KPI 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。	Comply 遵守	26-27
KPI 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。	Comply 遵守	26-27

### 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)
<b>Aspect B6: Product Responsibility</b> <b>層面B6：產品責任</b>			
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	27
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	36
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	27, 36
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	28
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	27
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	28

## 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)
<b>Aspect B7: Anti-corruption</b> 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	29
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	36
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	29
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	30
<b>Aspect B8: Community Investment</b> 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	30
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	30
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	36

### VII. 附錄(續)

#### 2. 索引(續)



## VIII. Verification Statement



### Scope and Objective

Hong Kong Quality Assurance Agency (“HKQAA”) has been engaged by Changyou Alliance Group Limited (“Changyou”) to undertake an independent verification of its “Environmental, Social and Governance Report 2022” (“the Report”). The Report stated the sustainability performance of Changyou for the period from 1 January 2022 to 31 December 2022.

The aim of this verification is to provide reasonable assurance of the reliability of the report contents. The Report has been prepared in accordance with 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”).

### Level of Assurance and Methodology

The process applied in this verification was based on the “International Standard on Assurance Engagements 3000 (Revised), 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 reasonable level of assurance as set out in the standard for the purpose of devising the verification conclusion. The extent of this verification process covered the criteria set in the ESG Reporting Guide.

The verification process included verifying information relevant to reporting and management procedures, including stakeholder engagement methods and results and materiality assessment processes. In addition, system and process for collecting, collating and reporting sustainability performance data were verified. Raw data and supporting evidence of the selected representative samples were also thoroughly examined during the verification process.

### Independence

Changyou is responsible for the collection and presentation of the information presented. HKQAA did not involve in the collection and calculation of data or the compilation of the reporting contents. Our verification activities are independent from Changyou. There was no relationship between HKQAA and Changyou that would affect the independence and impartiality of HKQAA for providing the verification service. HKQAA’s Code of Conduct regarding integrity, impartiality and confidentiality has been strictly followed.

# Environmental, Social and Governance Report

## 環境、社會及管治報告



### VIII. Verification Statement *(Continued)*

#### Conclusion

Based on the verification results, HKQAA has obtained reasonable assurance and is of the opinion that:

- The Report has been prepared in accordance with the ESG Reporting Guide;
- The Report illustrates the sustainability performance of Changyou in a balanced, comparable, clear, consistent and timely manner; and
- The data and information disclosed in the Report are accurate, reliable and complete.

Nothing has come to HKQAA's attention that the selected sustainability performance information and data contained in the Report have not been prepared and presented fairly and honestly, in material aspects, in accordance with the verification criteria. In conclusion, the Report reflects truthfully the sustainability commitments, stewardship and performance of Changyou, and discloses transparently their sustainability performance that is commensurate with their sustainability context and materiality.

Signed on behalf of Hong Kong Quality Assurance Agency

Meico Cheong  
Assistant Director, Innovation Business  
13 April 2023



## VIII. 核實聲明



### 範圍及目的

香港品質保證局獲暢由聯盟集團有限公司(「暢由」)委託對其《二零二二年環境、社會及管治報告》(下稱「報告」)的內容進行獨立驗證。報告陳述了暢由於二零二二年一月一日至二零二二年十二月三十一日期間在可持續發展方面各項工作的表現。

此核實聲明旨在對報告內容的可靠性提供合理的保證。報告是根據香港聯合交易所有限公司(「香港聯交所」)的主板上市規則附錄二十七《環境、社會及管治報告指引》的要求編製。

### 保證程度和方法

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。收集核實證據程序乃參考國際準則所訂合理保證原則而制定, 以確保能擬定核實結論。此外, 核實的內容是按照《環境、社會及管治報告指引》所載標準而定。

核實過程包括驗證有關報告編撰和管理過程的資料, 如持份者參與方法及結果以及重要性評估等, 亦包括驗證有關收集、整理和報告可持續發展表現數據的機制和程序。於核實過程中, 亦會抽樣核查具代表性的原始數據和支持證據。

### 獨立性

暢由負責收集和準備報告陳述的內容。香港品質保證局不涉及收集和計算報告內的數據或參與編撰報告內容。我們的核實工作是完全獨立於暢由。就提供此核實服務而言, 香港品質保證局與暢由之間並無任何會影響香港品質保證局獨立性和公正性的關係。香港品質保證局嚴格遵守其有關廉潔、公正和保密的紀律守則。



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



### VIII. 核實聲明 (續)

#### 結論

根據是次核實結果，香港品質保證局對報告作出合理保證並總結：

- 報告是按照《環境、社會及管治報告指引》的要求編製；
- 報告內容平衡、具比較性、清晰、一致和及時地闡述暢由的可持續發展表現；及
- 報告內的數據和資料準確、可靠和完整。

根據核證準則，香港品質保證局沒有發現在報告內闡述的可持續發展表現資料和數據並非公平和如實地按照重要範疇作出披露。總括而言，報告如實地載述了暢由的可持續發展承諾、推動和表現，並且清晰地披露與其可持續發展情況和重要性相稱的表現。

#### 香港品質保證局代表簽署

蔣齊仲  
創新業務助理總監  
二零二三年四月十三日



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