



PROSPER ONE INTERNATIONAL
HOLDINGS COMPANY LIMITED

富一國際控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號：1470

ENVIRONMENTAL, **2023** 環境、社會及
SOCIAL AND 管治報告
GOVERNANCE REPORT



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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

1 COMPANY BUSINESS REVIEW

Prosper One International Holdings Company Limited and its subsidiaries (the “Group”) are principally engaged in (i) the retail and wholesale of watches in Hong Kong and (ii) the acting as a sales and trading agent of fertiliser raw materials and related fertiliser products in its trading business commencing March 2018.

2 ABOUT THIS REPORT

2.1 Reporting Year and Reporting Scope

The Group understands that its responsibility is not only to provide quality products and services but also to foster a sustainable society. With the commitment towards driving sustainable development, the Group is pleased to publish this Environmental, Social and Governance (“ESG”) Report (the “Report”). The Report covers the ESG-related activities of the Group’s watch retail business in Hong Kong and trading business in Shandong during the financial year, which is from 1 May 2022 to 30 April 2023 (the “Reporting Year”), while activities associated with the warehouse are excluded. As the wholesale of watches was not the major contribution of the Group’s revenue, this business segment was excluded from the reporting scope. During the Reporting Year, six retail shops in Hong Kong are removed from the reporting scope when compared to the ESG Report 2022 due to closures.

2.2 Reporting Framework and Principle

This Report is prepared in accordance with Appendix 27 – Environmental, Social and Governance Reporting Guide (“ESG Guide”) issued by The Stock Exchange of Hong Kong Limited. The Group adheres to the principles of materiality, quantitative, balance and consistency to report on the measures and performances in the Reporting Year. A content index is attached at the end of this Report as a tool to help readers navigate to specific topics corresponding with the ESG Guide. Information regarding corporate governance is addressed separately in the annual report in pursuance of Appendix 14 of the Main Board Listing Rules. In order to enhance the ESG reporting process, the Group has appointed an external consultant, Allied Environmental Consultants Limited to ensure the contents of the Report meet the standards under the Listing Rules.

1 公司業務回顧

富一國際控股有限公司及其附屬公司（「本集團」）主要(i)於香港從事腕錶零售及批發，及(ii)於二零一八年三月開始的貿易業務中擔任肥料原料及相關肥料產品之銷售及買賣代理。

2 關於本報告

2.1 報告年度及報告範圍

本集團深知其須提供優質產品及服務，亦有責任助力可持續發展社會。本集團致力促進可持續發展，欣然刊發本環境、社會及管治（「ESG」）報告（「本報告」）。本報告涵蓋本集團香港腕錶零售業務及山東貿易業務自二零二二年五月一日至二零二三年四月三十日（「報告年度」）財政年度內的相關ESG活動（不包括與倉庫相關的活動）。由於腕錶批發並非本集團收益主要來源，因此該業務分部亦不在此報告範圍內。於報告年度，相比二零二二年ESG報告，香港六家零售店鋪因店鋪關閉而從報告範圍中刪除。

2.2 報告框架及原則

本報告乃根據香港聯合交易所有限公司發佈之附錄二十七—環境、社會及管治報告指引（「ESG指引」）編製。本集團遵照重要性、量化、平衡及一致性的原則呈報報告年度的措施及業績。根據ESG指引規定，內容索引附於本報告末，協助讀者瀏覽具體章節。有關企業管治的資料已根據主板上市規則附錄十四單獨於年報進行更深入討論。為提升ESG報告流程，本集團已委任外聘顧問沛然環境評估工程顧問有限公司，以確保報告內容符合上市規則中規定的標準。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

The four reporting principles in the ESG Guide that the Report is in accordance with include:

- **Materiality:** The board of directors (the “**Board**”) determines ESG issues that are sufficiently important to investors and other stakeholders. The material ESG issues were prioritised and disclosed in the Report.
- **Quantitative:** The Group records and discloses key performance indicators (“**KPIs**”) in quantitative terms as appropriate to evaluate and validate the ESG policies and management systems effectively.
- **Balance:** The Report provides an unbiased picture of the Group’s performance. The Board ensures that the Report has no selections, omissions, or misleading presentation formats that may inappropriately influence a decision or judgment by the Report reader.
- **Consistency:** Where feasible and unless stated otherwise, the Group adopts consistent methodologies to allow for meaningful comparisons of ESG data over time.

2.3 Contact Details

If you have any comments or suggestions regarding the Report, please contact the Group through the contact details set out below:

Email: info@prosperoneintl.com

Telephone: (852) 3611 0358

Address: Room 1403, 14/F, Capital Centre, 151 Gloucester Road, Wanchai, HK

本報告遵循ESG指引的四個報告原則，包括：

- **重要性：**董事會(「**董事會**」)釐定對投資者及其他持份者而言足夠重要的ESG議題。重要ESG議題已在本報告中作優先排序並予以披露。
- **量化：**本集團在適當的情況下以量化方式記錄及披露關鍵績效指標(「**KPIs**」)以有效評估及驗證ESG政策及管理系統。
- **平衡：**本報告不偏不倚地呈列本集團的表現。董事會確保在本報告中不存在可能會不恰當地影響報告讀者決策或判斷的選擇、遺漏或具誤導性的呈報格式。
- **一致性：**於可行情況下及除非另有說明，本集團採納一致的披露統計方法令ESG數據日後可作有意義的比較。

2.3 聯絡資料

如您對本報告有任何意見或建議，請透過以下聯繫方式聯繫本集團：

電子郵件：info@prosperoneintl.com

電話：(852) 3611 0358

地址：香港
灣仔
告士打道151號資本中心
14樓1403室

3 ESG GOVERNANCE

3.1 ESG Governance Structure

The Board holds the responsibility for ensuring the effectiveness of the Group's risk management and internal controls, as well as overseeing and setting out the Group's ESG management approaches and strategies. The Board reviews the Group's overall ESG performance with reference to the KPIs and ESG-related targets and goals. To manage ESG issues systematically, the Group has arranged designated personnel from various departments to form a working group. The working group is responsible for collecting relevant ESG data and periodically reporting to the Board. It also helps assess and identify the Group's ESG risk and evaluates the effectiveness of the Group's internal control system.

3.2 Stakeholder Engagement

The Group believes that the support from key stakeholders is the key towards success. The key stakeholders comprise employees, customers, suppliers, shareholders and other stakeholders. During the Reporting Year, there was no material or significant dispute between the Group and its key stakeholders.

Key Stakeholders	Communication Channel
Employees	<ul style="list-style-type: none"> Email Group's whistleblowing channels Suggestion boxes
Customers	<ul style="list-style-type: none"> Email Direct communication Telephone
Suppliers	<ul style="list-style-type: none"> Contracts
Shareholders and other stakeholders	<ul style="list-style-type: none"> Announcements Annual and interim reports Annual general meeting or other general meeting Circulars Corporate website of the Group Notices

3 ESG 管治

3.1 ESG 管治架構

董事會負責確保本集團風險管理及內部控制行之有效，並監督及制定本集團的ESG管理方針及策略。董事會參考KPIs及ESG相關目標及宗旨檢視本集團整體ESG表現。為系統地管理ESG議題，本集團已安排各部門專人組成工作小組。工作小組負責收集相關ESG數據，並定期向董事會報告。此亦有助於評估及識別本集團的ESG風險，並評價本集團內部控制系統的成效。

3.2 持份者參與

本集團深信主要持份者之支持乃達致成功的關鍵因素。主要持份者包括僱員、客戶、供應商、股東及其他持份者。於報告年度內，本集團與其主要持份者並無重要或重大糾紛。

主要持份者	溝通渠道
僱員	<ul style="list-style-type: none"> 電郵 本集團舉報渠道 意見箱
客戶	<ul style="list-style-type: none"> 電郵 直接溝通 電話
供應商	<ul style="list-style-type: none"> 合約
股東及其他持份者	<ul style="list-style-type: none"> 公告 年報及中期報告 股東週年大會或其他股東大會 通函 本集團的公司網站 通告

3.3 Materiality Assessment

During the Reporting Year, we engaged an external consultant to conduct an ESG materiality assessment. We were able to determine the materiality of each ESG topic by referring to peer group materiality issues and ESG framework benchmarking. This enables the Group to allocate reasonable resources to different topics and optimise the efficiency of our ESG actions. In our ESG Report, we disclose the following topics to facilitate comprehensive understanding to the stakeholders. The order of priority of topics are as follows:

Environmental	Social
<ul style="list-style-type: none">• Energy saving• Greenhouse gas emissions reduction• Environmental sustainability• Climate change	<ul style="list-style-type: none">• Product and service quality• Workplace health and safety• Employment and labour practice• Supply chain management

3.3 重要性評估

於報告年度，我們委聘外部顧問進行ESG重要性評估。我們可通過參考同行的重要性議題及ESG框架基準以確定各ESG議題的重要性。此舉使本集團能夠將合理資源分配至不同議題，並提升我們的ESG行動效率。我們於ESG報告中披露以下議題，以便持份者全面了解。議題的優先次序排列如下：

環境	社會
<ul style="list-style-type: none">• 節省能源• 減少溫室氣體排放• 環境可持續發展• 氣候變化	<ul style="list-style-type: none">• 產品及服務質素• 工作場所健康與安全• 僱傭及勞工準則發展• 供應鏈管理

4 OPERATING PRACTICES

The Group adheres to the core value of “customer-oriented” and strives to sustain the quality of its products and services to fulfil and exceed the customers’ expectations. Therefore, the Group places effort on every part of the operations from supplier management to after-sale services.

4.1 Supply Chain Management

Sound supply chain management and practices enable the Group to control the quality of its products and services at source. In view of this, the Group has a high standard for its suppliers to assure the quality of the watches. A comprehensive assessment is in place to evaluate the potential and existing suppliers. The suppliers are assessed by their product quality, price and corporate social responsibility performance such as occupational health and environmental protection in order to minimise the ESG risk. Apart from quality, diversity is also an important factor of supply chain management to reduce the operational risks. In order to uphold the diversity of the supply chain, the Group visits local exhibitions to engage potential suppliers and share the latest market trends.

4 營運慣例

本集團堅持「以客為先」的核心價值觀，竭力保持產品及服務質素以滿足客戶的需求，並努力提供更高質素產品及服務。因此，本集團注重從供應商管理到售後服務的各個營運環節。

4.1 供應鏈管理

良好的供應鏈管理及慣例令本集團能夠從源頭上控制其產品及服務質素。有鑒於此，本集團對其供應商制定高標準以保障腕錶的質素。本集團已制定全面考核評估其潛在及現有供應商，對供應商的產品質素、價格及企業社會責任表現(如職業健康及環境保護)進行評估，務求減輕ESG風險。除質素外，多元化亦為供應鏈管理的重要因素，用以降低營運風險。為保持供應鏈的多元化，本集團參與本地展會，委聘潛在供應商及分享最新市場動向。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

As for the trading business, employees in Shandong participated in related activities of different fertiliser associations to understand the latest market trends and subsequently select suitable suppliers.

就貿易業務而言，山東僱員參加不同肥料協會的相關活動，務求了解最新市場趨勢，以於其後揀選合適的供應商。

Geographical region 地區	Number of suppliers 供應商數目
Hong Kong 香港	10
China 中國	29

4.2 Product Responsibility and Customer Services

Customer Services

On top of the efforts in sourcing quality products, the Group always focuses on the service quality. For the watch retail business, the Group requires staff of the retail outlets to examine the battery performance, basic functions, timekeeping accuracy and scratches of the watches regularly in order to keep the products in the best condition. To fulfil customers' satisfaction, the Group keeps enhancing its customer services through the provision of regular training for the frontline staff. The employees are also required to follow the guidelines in the *Staff Handbook* to communicate with customers in a good service etiquette.

In order to continuously improve customer services, the Group values customers' opinions. Therefore, a communication channel has been established to encourage customers to provide feedback on the products or services. In case of complaint, the Group will investigate and review the complaints and take necessary remedial action. During the Reporting Year, there was no complaint received concerning product quality or services.

4.2 產品責任及客戶服務

客戶服務

本集團竭力保證優質產品採購，並一直專注於服務質素。於腕錶零售業務，為將產品保持於最佳狀態，本集團要求零售店舖的員工定期檢查腕錶的電池機能、基本功能、計時精準性及刮痕。本集團為前線員工提供定期培訓，不斷提升客戶服務質素，務求令客戶滿意。員工亦須按照《員工手冊》以良好的服務禮儀接待客戶。

為不斷改善客戶服務，本集團重視客戶意見。因此，本集團已建立溝通渠道以鼓勵客戶提供產品或服務的反饋。一旦出現投訴，本集團將對投訴進行調查及檢討並採取必要補救行動。於報告年度，本集團並無關於產品質素或服務的投訴。

Customers' Data Protection

In addition to the quality of products and services, the Group endeavours to protect customer privacy. Employees are required to handle personal and confidential information based on the procedure stated in the *Staff Handbook*. Employees are prohibited to use or disclose customers' personal data without their consent. Besides, the Group has implemented various protective measures such as periodic electronic system updates to safeguard the security of the data. During the Reporting Year, the Group has complied with all laws and regulations related to customer privacy such as *Personal Data (Privacy) Ordinance (Cap.486) of Hong Kong*.

Ethical Operations

With the commitment to ethical operations, the Group adheres to the principle of integrity and has zero tolerance towards discrimination, harassment, corruption or other unethical behaviours. In order to completely eliminate illegal activities such as bribery, extortion, fraud and money laundering, the Group has established a code of conduct in its *Staff Handbook*. The code of conduct prohibits all employees from giving or accepting any illegal advantages and requires strict compliance with relevant laws and regulations to avoid actual or perceived conflicts of interest. To outline the Group's expectations and requirements on the prevention, detection, reporting and investigation of any unethical behaviours, we have established the anti-corruption policy. The Group is committed to maintaining a transparent and ethical work environment, and we encourage all stakeholders to report any suspected misconduct through our whistleblowing channels. We have designated staff responsible for investigating corruption and bribery. After investigation and review of the case, the findings will be reported to the Audit Committee. Any violations or crimes committed by employees are reported to the relevant authorities, and the Group shall consider taking disciplinary and legal action if necessary.

During the Reporting Year, the Group was not aware of any discrimination or corruption-related non-compliance case with relevant laws and regulations such as the *Discrimination Ordinance* and *Prevention of Bribery Ordinance*.

客戶資料保護

除產品及服務質素外，本集團致力於保護客戶私隱。員工須按照《員工手冊》所述的程序處理個人及保密資料。未經客戶同意，員工禁止使用或披露客戶個人資料。此外，本集團亦實施多項保護措施，如定期更新電子系統以保障資料安全。於報告年度，本集團遵守所有關於客戶私隱的法律法規，如《個人資料(私隱)條例》(香港法例第486章)。

道德經營

本集團承諾道德經營，堅持誠信原則，對歧視、騷擾、貪污或其他不道德行為零容忍。為徹底杜絕賄賂、勒索、欺詐、洗錢等違法行為，本集團在《員工手冊》中製定了行為守則。該行為守則禁止所有員工給予或接受任何非法利益，並要求嚴格遵守相關法律法規，以避免實際或感知的利益衝突。為了概述本集團對防止、發現、報告和調查任何不道德行為的期望和要求，我們制定了反腐敗政策。本集團致力於維持透明及道德的工作環境，我們鼓勵所有持份者通過我們的舉報渠道報告任何可疑事件。我們已指定專人負責調查腐敗及賄賂行為。經調查及審查案件後，結果會向審核委員會報告。如確認員工犯下任何違法行為或犯罪行為都會向有關當局舉報，必要時本集團將考慮採取懲罰及法律行動。

於報告年度，本集團並不知悉任何與歧視或貪污有關的不遵守《歧視條例》及《防止賄賂條例》等相關法律及法規的案件。

5 EMPLOYMENT PRACTICES

The Group believes that a well-trained and balanced workforce is essential to the long-term success of the business and the path to sustainable development as employees are the drivers of business operations. In regard to the significance of employees, the Group strives to provide them with protection, cultivation, and a comfortable working environment.

5.1 Employment Policy

In order to foster a harmonious working atmosphere and a diversified workforce, the Group strives to promote fairness and impartiality and thus adopts a fair recruitment and promotion policy. Employees and candidates are given equal opportunities and are assessed by their experience and capabilities regardless of their gender, age, race and family status. In addition to fairness, the Group also focuses on human rights in recruitment practices. Child and forced labour are strictly prohibited. The Group has implemented practical measures to prevent child and/or forced labour. Candidates are required to provide valid documentation to the human resources department to prove their eligibility during the selection process. If child or forced labour is discovered, the Group will terminate the employment contract immediately, assist the child in resuming education and contact social workers to follow up. During the Reporting Year, the Group has identified no incident or lawsuit regarding employment of child and forced labour.

To retain employees and maintain stability in the Group, the Group provides competitive remuneration and comprehensive fringe benefits to its employees. The Group has established a reward scheme to motivate its employees to achieve their targets. Employees with outstanding performance will be rewarded with bonuses. In addition to the reward scheme, the Group also offers marriage leave, maternity leave and paternity leave to the employees to promote balanced lifestyle.

Apart from stability, efficient communication within the Group is also important to the business operation. In this regard, employees are free to voice out any concerns and complaints to their direct supervisors and managers, the human resources department, the general manager or the chief executive officer as appropriate through various communication channels such as suggestion boxes. All feedback and complaints received will be handled with confidentiality.

5 僱傭準則

本集團相信，員工乃企業營運之驅動力，因此一支熟練且穩定的工作團隊對業務的長遠成功及可持續發展之路而言至關重要。考慮到員工的重要性，本集團努力為員工提供有保障、栽培發展及舒適工作環境。

5.1 僱傭政策

為營造和諧的工作氛圍及多元化的員工隊伍，本集團致力提倡公平及公正，並採納公平的招聘及晉升政策。僱員及求職者不論其性別、年齡、種族及家庭情況均享有公平機會，按照彼等經驗及能力進行評估。除注重公平外，本集團亦注重實際招聘中的人權，嚴禁使用童工及強迫勞工。本集團已實施實際措施防止聘用童工及／或強迫勞工。求職者於甄選過程中須向人力資源部門提供有效文件，以證明其符合資格。如有發現聘用童工或強迫勞工，本集團將立即終止僱傭合約，協助有關兒童繼續接受教育並聯絡社工以作跟進。於報告年度內，本集團未有發現任何有關僱用童工及強迫勞工的事件或訴訟。

為挽留員工及保持本集團穩定性，本集團向其僱員提供具競爭力的薪酬及全面的附加福利。本集團已設立一項獎勵計劃，激勵僱員實現其目標。表現突出的僱員將獲得花紅獎勵。除獎勵計劃外，本集團亦向僱員提供婚假、產假及侍產假，以促進平衡的生活方式。

除穩定性外，本集團內的有效溝通對業務營運亦相當重要。就此，僱員可通過各種溝通渠道(如意見箱)就任何關注之事宜及投訴向其直屬主管及經理、人力資源部門、總經理或行政總裁暢所欲言。所有收到的反饋及投訴均會保密處理。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

The demographic breakdowns of employees by gender, age, location, employment type and employee category are illustrated below:

按性別、年齡、地區、僱傭類型及僱員類別劃分的僱員人數統計如下：

Categories 類別		No. of Employees 僱員人數	
		2022/23	2021/22
By gender 按性別劃分	Male 男性	45	39
	Female 女性	7	15
By age 按年齡劃分	18-30	10	3
	31-50	31	41
	>50	11	10
By location 按地區劃分	China 中國	45	38
	Hong Kong 香港	7	16
By employment type 按僱傭類型劃分	Full-time 全職	52	54
	Part-time 兼職	0	0
By employee category 按僱員類別劃分	Senior Management 高級管理層	8	7
	Management 管理層	5	6
	General Staff 一般員工	39	41

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

The employee turnover rate of the Group by gender, age, location and employee category for the Reporting Year is illustrated below:

報告年度本集團按性別、年齡、地區及僱員類別劃分的僱員流失率如下：

Categories 類別		Employee Turnover Rate 僱員流失率 2022/23
Total 總計		18.9%
By gender 按性別劃分	Male 男性	4.8%
	Female 女性	72.7%
By age 按年齡劃分	18–30	15.4%
	31–50	22.2%
	>50	9.5%
By location 按地區劃分	China 中國	2.4%
	Hong Kong 香港	78.3%
By employee category 按僱員類別劃分	Senior Management 高級管理層	0.0%
	Management 管理層	18.2%
	General Staff 一般員工	22.5%

5.2 Employee Training and Development

Recognising the importance of employees' service skills and product knowledge, the Group always encourages and supports its employees to pursue continuous education and training. In order to ensure that the frontline staff from the retail business has comprehensive knowledge of various brands and timepieces, the Group offered tailored training to them before the COVID-19 pandemic. The training includes the introduction of the designs, function and components relating to the products as well as practical selling techniques enhancement. Due to the COVID-19 pandemic, the Group did not organise any training in the Reporting Year and will reorganise various training in the next reporting year.

5.3 Workplace Health and Safety

We value our employees and consider their health and safety as a top priority for the Group's operations. As emphasised in the Human Resources Policy, the Group's overall goal is to minimise the risks associated with employees' health and safety and to protect employees from occupational hazards.

In the midst of the pandemic, the Group has been caring for the health and safety of its employees. Therefore, offices are regularly sanitised and equipped with adequate disinfection and hygiene supplies for the employees.

5.2 僱員培訓與發展

本集團深明僱員服務技能及產品知識的重要性，並一直鼓勵及支持其僱員接受持續教育及培訓。為確保零售業務的前線員工全面了解各種品牌及鐘錶，COVID-19疫情前本集團為其提供量身定製的培訓。培訓內容包括介紹與產品有關的設計、功能及部件，以及提高實際銷售技巧。由於COVID-19疫情肆虐，本集團於報告年度未有籌辦任何培訓，並將於下一報告年度重新籌辦各種培訓。

5.3 工作場所健康與安全

本集團重視僱員，將彼等之健康及安全視為本集團運作當中的首要事項。正如人力資源政策所強調，本集團整體目標為盡可能減少與僱員健康及安全相關的風險，讓僱員免受職業危害。

疫情之下，本集團一直關注僱員的健康及安全。因此，辦公室已定時消毒，並為僱員備有充足消毒及衛生用品。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

As employees are pivotal to the Group's operation, the Group is dedicated to creating a safe working environment for the employees. Therefore, the Group conducts inspections of the outlets and facilities regularly to manage occupational risks and increase the employees' awareness of health and safety issues. Besides, all employees are required to work under work safety practices and regulations stated in the *Staff Handbook*. Under these preventive measures, there were no work injuries and fatalities during the Reporting Year.

僱員對本集團的營運至關重要，因而本集團致力於為僱員創建一個安全的工作環境。因此，本集團定期視察各商舖及設施，以管理職業風險，提高僱員的健康及安全意識。此外，全體僱員須按《員工手冊》中規定的工作安全操守及規例開展工作。通過實施該等預防措施，於報告年度並無發生工傷及死亡事件。

		2022/23	2021/22
Health and Safety	Total number of work-related fatalities (No. of People) ^(Note 1)	0	0
健康與安全	因工死亡總數(人數) ^(附註1)		
	Work-related injury (Cases)	0	0
	因工受傷(宗)		
	Lost days due to work-related injury (Days)	0	0
	因工受傷而損失的天數(天)		

Note 1: No work-related fatalities had been recorded in the three previous reporting years.

附註1：過去三個報告年度並無因工死亡記錄。

6 ADVOCATE GREEN OPERATIONS

In response to the commitment towards a sustainable society, the Group strives to incorporate sustainability into our business decision-making processes and operations. In addition to complying with environmental protection-related laws and regulations, the Group continuously integrates green practices into its daily operations.

6.1 Energy Consumption and Greenhouse Gas (GHG) Emissions

Climate change is a critical issue and places huge threats on the environment, communities and economy. As a corporate citizen, the Group is dedicated to combating climate change by reducing greenhouse gas emissions. The major source of GHG emissions of the Group comes from the electricity consumption of the retail shops. In efforts to reduce GHG emissions and electricity consumption, the Group has implemented a series of green measures such as replacing low efficiency electrical appliances in outlets. Also, the Group keeps monitoring the energy consumption data to look for improvement areas. The Group is making efforts to reduce water consumption and waste in daily operation. The Group has also set up energy conservation and emission reduction targets to achieve its sustainability goals and aspirations. This includes maintaining or reducing energy consumption in retail shops/offices and continuing energy management across entities to prevent unnecessary energy usage.

6 倡導綠色營運

為響應建設可持續社會之承諾，本集團致力在業務決策過程及經營中融入可持續發展。除遵守環境保護相關法律法規外，本集團於日常營運中持續開展綠色行動。

6.1 能源消耗及溫室氣體排放

氣候變化是一個嚴峻的問題，對環境、社區及經濟具有極大威脅。作為企業公民，本集團致力於減少溫室氣體排放，降低氣候變化帶來的影響。本集團溫室氣體排放主要來源於零售店舖的耗電量。為盡量減少溫室氣體排放及耗電量，本集團已實施一系列綠色措施，包括於銷售點取代低效能電器。本集團亦持續監測能源消耗數據，找尋可以加以改善的方面。本集團正致力減少日常營運中的用水量及廢物。本集團亦已設立節能減排目標，以實現其可持續發展目標及願景。當中包括維持或減少零售店舖／辦公室的能源消耗以及於各實體持續進行能源管理，以防止不必要的能源使用。

Overview of Energy Consumption	能源消耗概況	2022/23	2021/22
Petrol Consumption ('000 kWh)	柴油消耗量(兆瓦時)	0.000 ^(Note 2)	42.065
Electricity Consumption ('000 kWh) ^(Note 3)	耗電量(兆瓦時) ^(附註3)	25.926 ^(Note 4)	99.522
Total Energy Consumption ('000 kWh)	能源消耗總量(兆瓦時)	25.926	141.587
Total Energy Consumption Intensity in Gross Floor Area (GFA) ('000 kWh/m ²)	建築面積(GFA)的能源總消耗密度(兆瓦時/平方米)	0.25	0.25

Note 2: There was no mobile fuel consumption from the boat in the Reporting Year.

Note 3: There were no individual electricity meters installed to record electricity consumption. Therefore, the electricity consumption for North Point office in Hong Kong and Shandong office were excluded in 2021/22 and Capital Centre office in Hong Kong and Shandong office were excluded in 2022/23.

附註2：於報告年度並無來自船隻的移動燃料消耗量。

附註3：並無安裝獨立電錶記錄耗電量。因此，2021/22年度耗電量不包括香港北角辦公室及山東辦公室，而2022/23年度耗電量不包括在香港的資本中心辦公室及山東辦公室。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

Note 4: The electricity consumption in 2022/23 decreased significantly compared with 2021/22 due to the decrease in the number of retail shops and the closure of all retail shops since November 2022.

附註4：由於零售店舖數目下降並自2022年11月起關閉所有零售店舖，2022/23年度耗電量較2021/22年度大幅下降。

Overview of GHG Emissions	溫室氣體排放概況	2022/23	2021/22
Scope 1: Direct GHG Emissions (Tonnes of CO ₂ equivalent (tCO ₂ e))	範圍1：直接溫室氣體排放量 (公噸二氧化碳當量)	0.000 ^(Note 5) (附註5)	10.833
Scope 2: Indirect GHG Emissions (tCO ₂ e)	範圍2：間接溫室氣體排放量 (公噸二氧化碳當量)	12.413 ^(Note 6) (附註6)	48.402
Total GHG Emissions (tCO ₂ e)	溫室氣體總排放量(公噸二氧化碳當量)	12.413	59.235
Total GHG Emissions Intensity in GFA (tCO ₂ e/m ²)	建築面積的溫室氣體總排放密度 (公噸二氧化碳當量/平方米)	0.12	0.10

Note 5: The scope 1 emissions of the Group were from mobile fuel consumption. Since there was no fuel consumption from the boat in the Reporting Year, no scope 1 emissions were generated.

附註5：本集團的範圍1排放來自移動燃料消耗。由於報告年度並無船隻燃料消耗，因此並無產生範圍1排放。

Note 6: The scope 2 emissions of the Group were from the purchased electricity. The electricity consumption decreased significantly during the Reporting Year. Therefore, the scope 2 emissions decreased significantly.

附註6：本集團範圍2排放來自外購電力。於報告年度，耗電量大幅減少。因此，範圍2排放量大幅下降。

6.2 Resource Management

In order to avoid wastage and utilise the resources, the Group adopts the "4R" principle (Reuse, Reduce, Recycle and Replace) and has implemented the following practices to minimise the waste generation effectively:

- Sending the printing toner cartridges to designated suppliers for **re-using**
- **Recycling** the carton boxes used for shipping watches
- **Replacing** plastic bags by providing either paper bags or non-woven bags
- Using recycled paper for printing and double-sided printing to **reduce** the use of paper

6.2 資源管理

為避免浪費及善用資源，本集團採納「4R」原則(重用、減少、回收及替代)，並已實施以下措施，有效減少廢物產生：

- 將打印墨盒送至指定供應商**重用**
- **回收**用於運送腕錶的紙盒
- 提供紙袋或環保袋**替代**塑料袋
- 利用回收紙張打印及雙面打印，以**減少**紙張用量

6.3 Climate Change

The Group acknowledges that climate change may cause potential disruption to our business operations. Hence, we have identified the two categories of climate risks, including physical and transition risk.

- Physical risk is related to the physical impacts of climate change. More frequent floods and hurricanes will expose our offices to more power outages or failures to increase operating costs. The supply chain of the Group would also be potentially disrupted. The supply capacity of the Group may be reduced to cause reputation and direct business losses.
- Transition risk arises from the transition to a lower-carbon economy. The policy actions related to climate change continue to evolve. The enhancement of emissions reporting obligations may increase operating costs such as higher compliance costs.

By understanding how these risks will pose to our own business, we can be prepared to analyse the risks and opportunities that may arise. In the long run, it will help us grasp the potential benefits of opportunities and build the Group's ability to respond. The Group also recognised that minimising the adverse impacts of climate change and decarbonising are our shared responsibility. Therefore, the Group put efforts into coping with climate change by continuously reviewing and monitoring the implementation of various measures, optimising the measures according to their effectiveness, and taking various effective and appropriate measures with regard to the Group's operational status.

6.3 氣候變化

本集團知悉氣候變化可能會對我們的業務營運造成潛在干擾。因此，我們識別兩類氣候風險，包括實體風險及過渡風險。

- 實體風險與氣候變化的實體影響有關。更頻繁發生的洪水及颶風將使我們的辦公室面臨更多停電或故障情況，導致營運成本增加。本集團的供應鏈亦可能受到干擾。本集團的供應能力或會下降，導致聲譽受損及直接業務虧損。
- 過渡風險因過渡至低碳經濟而產生。與氣候變化相關的政策行動不斷發展。排放量報告義務增加可能會提高營運成本，例如更高的合規成本。

通過了解有關風險將如何影響我們旗下業務，我們可作好準備分析可能出現的風險及機遇。從長遠來看，此將有助於我們把握機遇帶來的潛在好處並為本集團建立應對能力。本集團亦確認盡量減低氣候變化的不利影響及減碳是我們的共同責任。因此，本集團致力於應對氣候變化，不斷檢視及監察各項措施的實施情況，根據成效完善措施，並針對本集團的經營狀況採取各項有效及適當措施。

7 COMMUNITY CONTRIBUTION

As a responsible corporate, the Group is always concerned about the well-being of the community by encouraging our employees to participate in community investment programmes such as volunteer services, donations and fund-raising activities. During the Reporting Year, the Group donated HKD3,000 to Tung Wah Group of Hospitals to support the elderly services. The Group will carry on with its endeavour in community engagement and leverage its network and influence in community investment initiatives to fulfil its corporate social responsibility.

8 LOOKING FORWARD

The Group strives to integrate sustainability principles at all levels of our business operations and service and continues to provide quality care for employees and community which aligns with our long-term sustainability operations.

Under the severe competition in the fertiliser trading business, the Group will continue to maintain its market share and industry position by being aware of the impact of climate change on market demands. In tandem, the Group will grasp opportunities to integrate sustainability concept into its operation to fulfil its commitment to sustainable development. With the continuous effort of the management and its staff, the Group will overcome the challenges ahead and create a prosperous and sustainable future.

7 社區貢獻

作為充滿責任心的企業，本集團一直關注社區福利，鼓勵僱員參與義工服務、捐款及籌資活動等社區投資項目。於報告年度內，本集團向東華三院作出捐款3,000港元，以作支持長者服務。本集團將不斷努力參與社區發展，並善用其網絡及影響力推行社區投資項目，以履行其企業社會責任。

8 展望

本集團致力於所有業務營運及服務層級融入可持續發展原則，繼續為其員工及社區報以細心關懷，並遵循其長期可持續發展營運方針。

在肥料貿易業務競爭激烈的情況下，本集團將繼續留意氣候變化對市場需求的影響，從而維持其市場佔有率及行業地位。與此同時，本集團將抓住機遇將可持續發展理念融入其營運中，履行其可持續發展的承諾。在管理層及員工的不斷努力下，本集團將克服面臨的挑戰，創造一個生機勃勃及可持續發展的未來。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

9 ESG CONTENT INDEX

9 ESG內容索引

Aspect 層面	KPI 關鍵績效指標	Description 描述	Statement/Section 聲明／章節	Page No. 頁數
SUBJECT AREA (A) ENVIRONMENT 主要範疇(A)環境				
A1: EMISSIONS A1：排放物				
A1	General disclosure 一般披露	Information on: (a) the policies; and (b) compliance 有關資料： (a) 政策；及 (b) 合規	6 Advocate Green Operations 6 倡導綠色營運	13-15
A1.1		The types of emissions and respective emissions data. 排放物種類及相關排放數據。	The emission of air pollutants, such as particulate matters, nitrogen oxides and sulphur dioxides, is insignificant to the Group. Therefore, relevant figures are not disclosed. 本集團的空氣污染物(如懸浮顆粒、氮氧化物和二氧化硫)排放並不重大。因此，未有披露相關數字。	N/A 不適用
A1.2		Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 溫室氣體總排放量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	6.1 Energy Consumption and Greenhouse Gas (GHG) Emissions 6.1 能源消耗及溫室氣體排放	13-14
A1.3		Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量(以噸計算)及密度(如適用)(如以每產量單位、每項設施計算)。	Hazardous waste is not material to the Group's operations, therefore was not recorded. 本集團營運產生的有害廢棄物並不重大，故未予以記錄。	N/A 不適用
A1.4		Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量(以噸計算)及密度(如適用)(如以每產量單位、每項設施計算)。	Non-hazardous waste is not material to the Group's operations, therefore was not recorded. 本集團營運產生的無害廢棄物並不重大，故未予以記錄。	N/A 不適用
A1.5		Description of emission target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	6.1 Energy Consumption and Greenhouse Gas (GHG) Emissions 6.1 能源消耗及溫室氣體排放	13-14
A1.6		Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	6.2 Resource Management 6.2 資源管理	14

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Aspect 層面	KPI 關鍵績效指標	Description 描述	Statement/Section 聲明/章節	Page No. 頁數
A2: USE OF RESOURCES A2: 資源使用				
A2	General disclosure 一般披露	Policies 政策	6 Advocate Green Operations 6 倡導綠色營運	13-15
A2.1		Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及/或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	6.1 Energy Consumption and Greenhouse Gas (GHG) Emissions 6.1 能源消耗及溫室氣體排放	13-14
A2.2		Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度(如以每產量單位、每項設施計算)。	Water data were not available as all properties were operated in leased premises with the supply of water controlled by building management and no sub-metering for individual occupants 由於所有物業均在租賃處所營運，其供水由大廈管理部門控制，個人租戶無獨立水錶，因此水的數據並不適用。	N/A 不適用
A2.3		Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	6.1 Energy Consumption and Greenhouse Gas (GHG) Emissions 6.1 能源消耗及溫室氣體排放	13-14
A2.4		Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	Water consumption of the Group's properties is mainly supported by governmental or municipal water utility providers. During the Reporting Year, the Group did not encounter any significant issue in water sourcing, and it complied with all related laws and regulations. 本集團物業用水主要由政府或市政府供水機構提供。於報告年度，本集團在水資源採購方面並無遇到重大問題，且其已遵守所有相關法律法規。	N/A 不適用
A2.5		Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。	Packaging material is not material to the Group's operations, therefore was not recorded. 本集團營運所用包裝材料並不重大，故未予以記錄。	N/A 不適用

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

Aspect 層面	KPI 關鍵績效指標	Description 描述	Statement/Section 聲明／章節	Page No. 頁數
A3: THE ENVIRONMENT AND NATURAL RESOURCES A3：環境及自然資源				
A3	General disclosure 一般披露	Policies 政策	6 Advocate Green Operations 6 倡導綠色營運	13-15
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。	6 Advocate Green Operations 6 倡導綠色營運	13-15
A4: CLIMATE CHANGE A4：氣候變化				
A4	General disclosure 一般披露	Policies 政策	6.3 Climate Change 6.3 氣候變化	15
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。	6.3 Climate Change 6.3 氣候變化	15
(B) SOCIAL (B) 社會				
B1: EMPLOYMENT B1：僱傭				
B1	General disclosure 一般披露	Information on: (a) the policies; and (b) compliance 有關資料： (a) 政策；及 (b) 合規	5 Employment Practices 5 僱傭準則	8-12
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。	5.1 Employment Policy 5.1 僱傭政策	8-10
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。	5.1 Employment Policy 5.1 僱傭政策	8-10

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

Aspect 層面	KPI 關鍵績效指標	Description 描述	Statement/Section 聲明／章節	Page No. 頁數
B2: HEALTH AND SAFETY B2：健康與安全				
B2	General disclosure 一般披露	Information on: (a) the policies; and (b) compliance 有關資料： (a) 政策；及 (b) 合規	5.3 Workplace Health and Safety 5.3 工作場所健康與安全	11-12
B2.1		Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年(包括匯報年度)每年因工亡故的人數及比率。	5.3 Workplace Health and Safety 5.3 工作場所健康與安全	11-12
B2.2		Lost days due to work injury. 因工傷損失工作日數。	5.3 Workplace Health and Safety 5.3 工作場所健康與安全	11-12
B2.3		Description of occupational health and safety measures adopted, 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。	5.3 Workplace Health and Safety 5.3 工作場所健康與安全	11-12
B3: DEVELOPMENT AND TRAINING B3：發展與培訓				
B3	General disclosure 一般披露	Policies 政策	5.2 Employee Training and Development 5.2 僱傭培訓與發展	11
B3.1		The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比。	5.2 Employee Training and Development 5.2 僱傭培訓與發展	11
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。	5.2 Employee Training and Development 5.2 僱傭培訓與發展	11
B4: LABOUR STANDARDS B4：勞工準則				
B4	General disclosure 一般披露	Information on: (a) the policies; and (b) compliance 有關資料： (a) 政策；及 (b) 合規	5.1 Employment Policy 5.1 僱傭政策	8-10
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。	5.1 Employment Policy 5.1 僱傭政策	8-10
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。	5.1 Employment Policy 5.1 僱傭政策	8-10

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

Aspect 層面	KPI 關鍵績效指標	Description 描述	Statement/Section 聲明／章節	Page No. 頁數
B5: SUPPLY CHAIN MANAGEMENT B5：供應鏈管理				
B5	General disclosure 一般披露	Policies 政策	4.1 Supply Chain Management 4.1 供應鏈管理	5-6
B5.1		Number of suppliers by geographical region. 按地區劃分的供應商數目。	4.1 Supply Chain Management 4.1 供應鏈管理	5-6
B5.2		Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, 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。	4.1 Supply Chain Management 4.1 供應鏈管理	5-6
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。	4.1 Supply Chain Management 4.1 供應鏈管理	5-6
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。	4.1 Supply Chain Management 4.1 供應鏈管理	5-6
B6: PRODUCT RESPONSIBILITY B6：產品責任				
B6	General disclosure 一般披露	Information on: (a) the policies; and (b) compliance 有關資料： (a) 政策；及 (b) 合規	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	6-7
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。	There was no material non-compliance regarding product responsibility during the Reporting Year. 於報告年度內並無發生涉及產品責任的重大違規事件。	N/A 不適用
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。	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	6-7
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。	Intellectual property right is not material to the Group's operations, therefore was not recorded. 知識產權對本集團營運而言不重大，故未予以記錄。	N/A 不適用

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

Aspect 層面	KPI 關鍵績效指標	Description 描述	Statement/Section 聲明／章節	Page No. 頁數
	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。	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	6-7
	B6.5	Description of consumer data protection and privacy policies, 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。	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	6-7
B7: ANTI-CORRUPTION B7：反貪污				
B7	General disclosure 一般披露	Information on: (a) the policies; and (b) compliance 有關資料： (a) 政策；及 (b) 合規	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	6-7
	B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於匯報期內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。	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	6-7
	B7.2	Description of preventive measures and whistle-blowing procedures, 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。	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	6-7
	B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	Due to the COVID-19 pandemic, the Group did not organize any anti-corruption training in the Reporting Year. 由於COVID-19疫情肆虐，本集團於報告年度未有籌辦任何反貪污培訓。	N/A 不適用
B8: COMMUNITY INVESTMENT B8：社區投資				
B8	General disclosure 一般披露	Policies 政策	7 Community Contribution 7 社區貢獻	
	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)。	7 Community Contribution 7 社區貢獻	16
	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)。	7 Community Contribution 7 社區貢獻	16

