

The logo for EGIC, consisting of the letters 'EGIC' in a bold, white, sans-serif font inside a dark blue rectangular box.

中國恒嘉融資租賃集團有限公司

CHINA EVER GRAND FINANCIAL LEASING GROUP CO., LTD.

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

(Stock Code 股份代號:379)

Environmental, Social and  
Governance Report

**2023**

環境、社會及管治報告

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

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

### ABOUT THIS REPORT

China Ever Grand Financial Leasing Group Co., Ltd. (the “Company”) is pleased to present its Environmental, Social and Governance (hereinafter called “ESG”) report of the Company and its subsidiaries (the “Group”) for the year ended 31 December 2023 (the “Year 2023”), with an aim to provide details of the system establishment and performance of the Group in terms of sustainable development to both the internal and external stakeholders.

This report is prepared in accordance with the ESG Reporting Guide set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. This report highlights the environmental and social measures and activities of the Group during the Year 2023. For information regarding the corporate governance section, please refer to the Corporate Governance Report in the Company’s annual report.

The Company is committed to creating sustained value for stakeholders by implementing ESG management framework into its operation with an aim to put the objectives of sustainable development into its daily practice. To be accountable to all the stakeholders, the Company endeavoured to minimise the influence on the environment, be aware of the employee well-being and contribute more to the community.

### GOVERNANCE STRUCTURE

#### Board’s oversight of ESG issues

The Board has a primary role in directing and overseeing sustainability initiatives to ensure the effectiveness and relevance in light of the evolving sustainability landscape. The Board is committed to incorporate ESG mindset into the Group’s business operations and responsible for the long-term sustainability of the Group, including formulating strategies and overseeing the Group’s ESG-related risks and opportunities. The Board considers ESG-related risks and opportunities as part of the Company’s overall strategic formulation.

The Board has delegated the power of sustainability strategies development and policies implementation to the management. The management is responsible for executing projects, evaluating results, monitoring potential risks and reporting on performance.

### 關於本報告

中國恒嘉融資租賃集團有限公司(「本公司」)欣然提呈本公司及其附屬公司(「本集團」)截至二零二三年十二月三十一日止年度(「二零二三年度」)之環境、社會及管治(下稱「環境、社會及管治」)報告,旨在向內部及外部持份者提供本集團於可持續發展方面之制度設立及表現之詳情。

本報告按照香港聯合交易所有限公司證券上市規則附錄C2所列環境、社會及管治報告指引之規定編製。本報告重點介紹本集團於二零二三年度之環境及社會措施和活動。有關企業管治部分的資料,請參閱本公司年報之企業管治報告。

本公司致力於通過將環境、社會及管治管理框架融入其業務營運中為持份者創造持續價值,旨在將可持續發展目標落實到日常營運中。為了對所有持份者負責,本公司盡力減少對環境的影響,關注員工福祉,以及為社區多作貢獻。

### 管治架構

#### 董事會對環境、社會及管治事宜的監管

董事會主要負責指導並監督可持續發展措施,以確保其於不斷改變的可持續發展形勢下有效並適用。董事會致力於將環境、社會及管治思維方式融入本集團的業務營運中,且負責本集團的長期可持續發展,包括制定策略及監督本集團的環境、社會及管治相關風險及機會。董事會視環境、社會及管治相關風險及機遇為本公司整體戰略規劃的其中一環。

董事會授權管理層制定可持續發展策略及落實政策。管理層負責實施項目、評估結果、監控潛在風險,並匯報績效。

### ESG management approach and strategy for material ESG-related issues

To better understand the opinions and expectations of different stakeholders on the ESG issues, materiality assessment is conducted annually. The Group ensures various platforms and channels of communication are used to reach, listen and respond to its key stakeholders. Through communication with the stakeholders, the Group can understand their expectations and concerns. The feedbacks obtained allow the Group to make more informed decisions, and to better assess and manage the impacts of the business decisions.

The Group has evaluated the materiality for each of the ESG aspects through the following steps: (i) identification of ESG issues by the Group; (ii) key ESG areas prioritisation with stakeholder engagement; and (iii) validation and determining material ESG issues based on the results of communication with the stakeholders.

Taking these steps enhances the understanding of the expectations and concerns of the Group's stakeholders on various ESG issues, which enable the Board to plan the sustainable development direction to address material ESG-related issues in the future.

### Progress review made against ESG-related goals and targets

ESG-related goals and targets have been set to provide a strategic direction for all operations, the progress is closely reviewed by the Company from time to time. Modification may be needed if the progress falls short of expectation and/or change of business operations.

The Group's sustainability target enables the Company to develop a realistic roadmap and focus on results of achieving the visions. The sustainability performance and progress made against the goals are reported annually to the Board for review at least annually.

### 就重大環境、社會及管治相關事宜之環境、社會及管治管理方法及策略

為更好了解不同持份者對環境、社會及管治事宜之意見及期許，本集團每年進行重要性評估。本集團確保關鍵持份者可接觸、聆聽及回應所有溝通平台及渠道。通過與持份者溝通，本集團可了解彼等之期許及關注事項。獲得之反饋可令本集團能夠作出更明智之決策，並更好地評估及管理業務決策之影響。

本集團已透過下列步驟就環境、社會及管治各方面之重要性進行評估：(i)本集團識別環境、社會及管治事宜；(ii)持份者對關鍵環境、社會及管治領域的優先參與；(iii)根據與持份者的溝通結果，確認及確定重大環境、社會及管治事宜。

採取該等步驟可加深了解本集團持份者對各項環境、社會及管治事宜之期許及關注事項，此舉可令董事會規劃可持續發展方向，以應對未來重大環境、社會及管治相關事宜。

### 按環境、社會及管治相關目標檢討進度

本集團已設定環境、社會及管治相關目標以為所有業務營運提供策略方向，且本公司不時密切檢討進展。倘進展不及預期及／或業務營運變動，則或會需要進行修訂。

本集團的可持續發展目標使本公司能夠制定切實可行的路向，並專注達成有關願景的成果。按目標至少每年向董事會匯報可持續發展的績效及進度以作檢討。

## REPORTING PRINCIPLES

The report follows the four reporting principles as mentioned in the ESG Reporting Guide:

**Materiality:** Stakeholder engagement and materiality assessment were conducted annually to identify material ESG issues, and to ensure that these issues are addressed in the report.

**Quantitative:** Data presented in this report have been collected prudently. Please refer to the environmental and social performance data for standards and methodologies used for calculation of key performance indicators.

**Balance:** An unbiased and balanced picture of the performance has been disclosed in a transparent manner.

**Consistency:** Unless otherwise stated, the disclosures, data collection and calculation methods have remained consistent throughout the years to facilitate comparability over time.

## REPORTING BOUNDARIES

The Group has been operating in four operating and reportable segments, including (i) provision of finance lease consulting services and financing services in the People's Republic of China (the "PRC"); (ii) investment properties in the PRC and investment in securities and money lending business in Hong Kong; (iii) sale of medical, health, hygiene products and daily necessities; and (iv) research and development, manufacturing and sale of food additives, health products and nutritional enhancers in the PRC. The report focuses on the operation of Group at its principal places of business in Hong Kong, Beijing<sup>1</sup> and Liaoning.

The key performance indicators ("KPIs") data are gathered only from the operations under the Group's direct operational control. The Group will continue to strengthen information of the major ESG aspects in order to enhance the disclosure of information on sustainable development when and where applicable.

<sup>1</sup> Reference is made to the announcement of the Company dated 8 February 2024 that due to its inability to control the board of directors of Beijing Ever Grand International Financial Leasing Co., Limited ("BJEG"), the Board has assessed the situation and came to the view that the Group no longer had control over the group of companies comprised of BJEG and its subsidiaries on 31 July 2023, and hence it has resolved on 8 February 2024 that the results of BJEG and its wholly-owned subsidiaries, in respect of their financial leasing business in the PRC, shall be deconsolidated from the consolidated statements of the Group for the financial year ended 31 December 2023. By considering this, the relevant ESG performance and data of BJEG from 1 August 2023 to 31 December 2023 is not covered in this ESG Report. Due to this material change in operation of subsidiaries, the relevant data may not be able to directly compare with the data of Year 2022.

## 報告原則

報告遵循環境、社會及管治報告指引所述的四大報告原則：

**重要性：**每年進行持份者參與及重要性評估，以識別重大環境、社會及管治事宜，並確保該等事宜反映於我們的報告中。

**量化：**本報告所呈列的數據乃經謹慎收集。請參閱環境及社會績效數據，以了解用於計算關鍵績效指標的標準及方法。

**平衡性：**已以透明方式披露不偏不倚及平衡的業績。

**一致性：**除另有說明者外，披露情況、資料搜集及計算方法於多年來一直保持一致，以便隨時進行比較。

## 報告範圍

本集團一直營運四個經營及可呈報分部，包括(i)於中華人民共和國(「中國」)提供融資租賃諮詢服務及融資服務；(ii)於中國之投資物業、於香港證券及放貸業務之投資；(iii)銷售醫療、保健、衛生產品及日用品；及(iv)於中國之食品添加劑、保健產品及營養強化劑的研發、生產及銷售。本報告著重本集團位於香港、北京<sup>1</sup>及遼寧的主營業務地點的業務營運。

關鍵績效指標(「關鍵績效指標」)數據僅從本集團直接運營控制下的業務收集。本集團將繼續強化主要環境、社會及管治方面的資料，以於適用時增強披露有關可持續發展的資料。

<sup>1</sup> 茲提述本公司日期為二零二四年二月八日的公告，由於其無法控制北京恒嘉國際融資租賃有限公司(「北京恒嘉」)董事會，董事會已評估有關情況，並認為本集團於二零二三年七月三十一日不再擁有由北京恒嘉及其附屬公司組成的集團公司的控制權，因此其已於二零二四年二月八日議決北京恒嘉及其全資附屬公司於中國境內融資租賃業務的業績終止綜合入賬至本集團截至二零二三年十二月三十一日止財政年度的綜合財務報表。考慮到北京恒嘉自二零二三年八月一日至二零二三年十二月三十一日的相關環境、社會及管治表現及數據沒有於本環境、社會及管治報告中涵蓋。由於附屬公司營運的重大改變，相關數據可能未能與二零二二年度相關數據直接比較。

## STAKEHOLDER ENGAGEMENT

Stakeholder engagement is a key success factor in formulating environmental and social strategy, defining the Group's objectives, assessing materiality, and establishing policies. The Group's key stakeholders include government, shareholders, customers, employees, suppliers or service providers, community and the public. The Group has conducted a survey, discussed or communicated with stakeholders to understand their views and respond to their needs and expectations, evaluated and prioritised their inputs to improve the Group's performance, and finally strived to provide value to the stakeholders.

## 持份者參與

持份者的參與對制定環境及社會策略、界定本集團的目標、評估重要性及制定政策至關重要。本集團的主要持份者包括政府、股東、客戶、僱員、供應商或服務提供商、社區及公眾。本集團已進行調查、與持份者討論或溝通，以了解彼等之見解，回應其需要及期望，評估及排列其對於改善本集團表現之意見的優先次序，並最終致力為持份者創造價值。

Stakeholders 持份者	Expectations and requirements 期望及要求	Communication and response 溝通及回應
Government 政府	<ul style="list-style-type: none"> <li>Compliance with laws and regulations 遵守法律法規</li> <li>Tax payment in accordance with the laws 依法納稅</li> </ul>	<ul style="list-style-type: none"> <li>Law-abiding operations 守法經營</li> <li>Tax payment on time and in full 準時悉數納稅</li> </ul>
Shareholders 股東	<ul style="list-style-type: none"> <li>Financial results 財務業績</li> <li>Sound risk control 健全的風險控制</li> <li>Corporate transparency 企業透明度</li> </ul>	<ul style="list-style-type: none"> <li>Improve profitability 提高盈利能力</li> <li>Optimise risk management and internal control systems 優化風險管理及內部監控系統</li> <li>Regular information disclosure 定期信息披露</li> </ul>
Customers 客戶	<ul style="list-style-type: none"> <li>Demand for funds 對資金的需求</li> <li>Customer information security 客戶信息安全</li> <li>Guarantee product quality 產品質量保證</li> </ul>	<ul style="list-style-type: none"> <li>A wide range of financial leasing products 豐富的融資租賃產品</li> <li>Customer privacy protection 客戶私隱保護</li> <li>Optimise the quality management control 優化質量管理控制</li> </ul>
Employees 僱員	<ul style="list-style-type: none"> <li>Career development platform 事業發展平台</li> <li>Remuneration and benefits 薪酬及福利</li> <li>Occupational health and safety 職業健康及安全</li> </ul>	<ul style="list-style-type: none"> <li>Transparent promotion channel 透明的晉升渠道</li> <li>Competitive remuneration package 具競爭力的薪酬方案</li> <li>Implement health and safety management system 實施健康及安全管理系統</li> </ul>
Suppliers or service providers 供應商或服務提供商	<ul style="list-style-type: none"> <li>Receive payment on time 及時收取付款</li> <li>Business ethics and credit standing 商業道德及信譽卓著</li> </ul>	<ul style="list-style-type: none"> <li>Payment schedule 付款計劃</li> <li>Fulfilment of obligations under any contract in accordance with laws 依法履行任何合約項下的責任</li> </ul>
Community and the public 社區及公眾	<ul style="list-style-type: none"> <li>Employment opportunities 僱傭機會</li> <li>Environmental protection 環境保護</li> </ul>	<ul style="list-style-type: none"> <li>Provide employment opportunities 提供就業機會</li> <li>Adhere to green operations 恪守綠色營運</li> </ul>

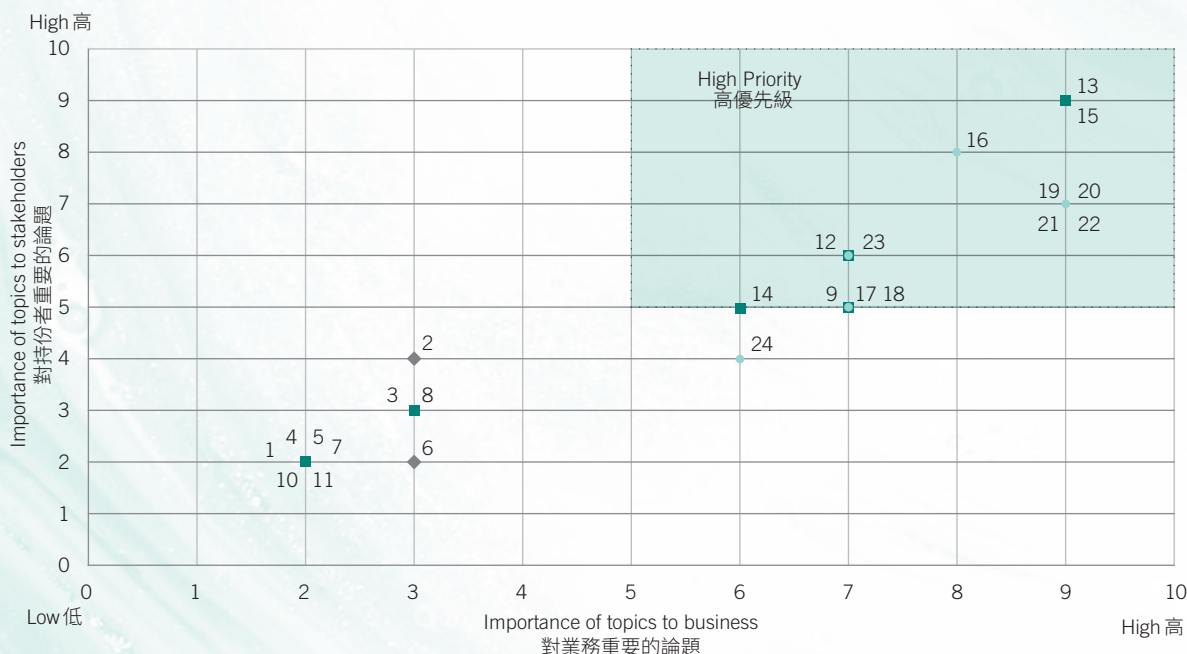
## MATERIALITY ASSESSMENT

In the Year 2023, the Group carried out materiality assessment on a number of ESG issues in order to identify which issues were crucial to the Group's business and were of the utmost concern to stakeholders. It helps the Group to ensure its business development can meet the expectations and requirements of stakeholders. The Group has identified 24 ESG issues covering environmental, social and operation, and has invited both internal and external stakeholders to assess the materiality of the ESG issues through a scoring tool and interviews. The Group's management has reviewed the ranking of materiality of the ESG issues and then disclosed the results in this report. The results of materiality assessment prioritised stakeholder inputs and made the Group focused on the material aspects for actions, achievements and reporting.

## 重要性評估

於二零二三年度，本集團對多項環境、社會及管治事宜進行重要性評估，以識別對本集團業務最重要及持份者最關注的事宜。該評估有助本集團確保其業務發展能符合持份者的期望及要求。本集團已識別24項涵蓋環境、社會及營運的環境、社會及管治事宜，並邀請內部及外部持份者透過評分工具及面談，評估環境、社會及管治事宜的重要性。本集團管理層已審閱環境、社會及管治事宜的重要性級別，其後於本報告內披露結果。重要性評估的結果優先考慮持份者的意見並使本集團著重行動、成就及報告的重要方面。

The Group's materiality matrix of ESG issues in the Year 2023:  
二零二三年度本集團環境、社會及管治事宜的重要性矩陣：



### Environmental issues 環境事宜

- Greenhouse gas emissions  
溫室氣體排放
- Energy consumption and resource management  
能源消耗及資源管理
- Water resources consumption  
水資源消耗
- Waste management  
廢料管理
- Use of packaging materials  
包裝材料的使用
- Impact on the environment  
對環境的影響
- Climate change  
氣候變化

### Social issues 社會事宜

- Community contribution  
社區回饋
- Occupational health and safety  
職業健康及安全
- Child labour  
童工
- Forced and compulsory labour  
強迫及強制勞動
- Training and development  
培訓及發展
- Salaries and employee benefits  
薪金及僱員福利
- Diversity and equal opportunity  
多元化及平等機會
- Talent attraction and retention  
吸納及挽留人才

### Operation issues 營運事宜

- Anti-corruption  
反貪污
- Supply chain management  
供應鏈管理
- Supplier evaluation and selection  
供應商評估及選擇
- Customer service and satisfaction  
客戶服務及滿意度
- Customer privacy  
客戶私隱
- Feedback and complaint handling  
反饋及投訴處理
- Product safety and quality  
產品安全及質量
- Intellectual property protection  
保護智識產權
- Marketing and labelling  
推廣及標籤

## EMISSIONS

Emissions refer to air and greenhouse gas (the “GHG”) emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

Combustion of fuels in motor vehicles controlled by the Group is the main sources of nitrogen oxides (NO<sub>x</sub>), sulphur oxides (SO<sub>x</sub>) and particulate matter (PM) emission. It could likewise generate GHG such as carbon dioxide (CO<sub>2</sub>), methane and nitrous oxide.

The key environmental performance indicators of the Group’s emissions in the Year 2023 are shown in the table below:

Environmental indicators	環境指標	Unit 單位	Year 2023 二零二三年度	Year 2022 二零二二年度
<b>Air emissions</b> <i>(Note 1)</i>	<b>廢氣排放</b> <i>(附註1)</i>			
Nitrogen oxides (NO <sub>x</sub> ) emissions	氮氧化物(NO <sub>x</sub> )排放物	g克	25,505	13,746
Sulphur oxides (SO <sub>x</sub> ) emissions	硫氧化物(SO <sub>x</sub> )排放物	g克	147	111
Particulate matter (PM) emissions	懸浮粒子(PM)排放物	g克	3,236	1,247

*Note 1:* The emission factors used to calculate the NO<sub>x</sub>, SO<sub>x</sub> and PM are sourced from: (i) the Hong Kong Environmental Protection Department’s (“EPD”) EMFAC-HK Vehicle Emission Calculation model; and (ii) the United States Environmental Protection Agency’s Vehicle Emission Modeling Software – MOBILE6.1. The assumption of 80% relative humidity, a temperature of 25 degrees Celsius, an average speed of 30kmh, and include running exhaust emissions only.

## 排放物

排放物指廢氣及溫室氣體(「溫室氣體」)排放、向水及土地的排污、有害及無害廢棄物之產生。

本集團控制的汽車燃燒的燃料是氮氧化物(NO<sub>x</sub>)、硫氧化物(SO<sub>x</sub>)及懸浮粒子(PM)排放物的主要來源。其同樣可能會產生二氧化碳(CO<sub>2</sub>)、甲烷及一氧化氮等溫室氣體。

於二零二三年度，本集團排放物的關鍵環境績效指標載列於下表：

*附註1：* 用於計算NO<sub>x</sub>、SO<sub>x</sub>及PM的排放因子來源於：(i)香港環境保護署(「環保署」)的EMFAC-HK汽車排放計算模型；及(ii)美國國家環境保護局的汽車排放模型軟件—MOBILE6.1。假設相對濕度80%、溫度攝氏25度、平均時速每小時30公里及僅包括行車時的廢氣排放量。

Due to the epidemic situation has been gradually stabilising and the relaxation of anti-epidemic policies since early of 2023, the Group’s consumption of petrol has been increased, which is finally contributing to an increase in air and GHG emissions.

由於疫情逐漸穩定，加之二零二三年初防疫政策的放寬，本集團汽油耗量增加，最終導致廢氣及溫室氣體排放增加。

To better manage the Group’s material topics and its performance on environmental aspect, the Group decides to set quantifiable targets for air emissions over the year ending 31 December 2024 (“Year 2024”) as follows:

為更好地管理本集團的重大議題及其在環境方面的表現，本集團決定設定截至二零二四年十二月三十一日止年度(「二零二四年度」)廢氣排放的量化目標如下：

Environmental indicators	Reduction target	Baseline Year	Status
環境指標	減排目標	基準年度	狀態
NO <sub>x</sub> emissions intensity	Reduce 3% by Year 2024	Year 2019	In progress
NO <sub>x</sub> 排放密度	二零二四年度前減少3%	二零一九年度	進行中
SO <sub>x</sub> emissions intensity	Reduce 3% by Year 2024	Year 2019	In progress
SO <sub>x</sub> 排放密度	二零二四年度前減少3%	二零一九年度	進行中
PM emissions intensity	Reduce 3% by Year 2024	Year 2019	In progress
PM排放密度	二零二四年度前減少3%	二零一九年度	進行中

The Group will continue to work for the target sets and review the status annually prior to Year 2024.

本集團將繼續為目標設定努力，並於二零二四年度前每年檢討狀態。



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

The Group believes that green transportation brings benefits, which include reduction of transportation costs and reduction of energy consumption and pollution. As such, the Group encourages optimising transportation routes, high filling rate or carpooling and proper tire pressure to achieve efficiency.

The Group reminds employees to consider environmental impact in their commuting decisions to reduce air and greenhouse emissions. Employees are encouraged to take public transportation as often as possible and select fuel efficient vehicles. While employees are driving, it is suggested to avoid unnecessary acceleration or deceleration, close windows when the vehicle is travelling at high speed, and only use air-conditioning when it is necessary.

Electricity consumption of the Group is a major part of its GHG emissions. Various electricity-saving policies have been established to reduce the electricity consumption by the Group. The Group encourages staff members to switch off light during daytime, maintain lamps well to keep clean, use stairs instead of elevators, install energy-efficient lighting, and disable the standby mode for all electrical appliances, including computers, photocopiers and printers when they are not in use. Air conditioning is required to be set no lower than 25 °C in summer. It is also required to ensure the windows and doors are closed while air-conditioning is on, and turn off the air-conditioning after office hours or after the usage of the meeting room.

In the Group's Liaoning and Beijing offices, energy saving signs remind staff members to turn off the lights and promote energy conservation. In the Hong Kong office, light-emitting diode ("LED") lamps were installed as much as possible, and multi-purpose devices with printing, scanning and photocopying functions were adopted to achieve electrical efficiency.

In order to address indirect emissions relating to paper waste deposited at landfills, the Group encourages employees to apply computer technology such as emails, electronic backup devices and storage devices to reduce paper consumption, print on both sides of a sheet of paper, avoid unnecessary printing or copying on paper, adjust documents and use space efficiency formats to optimise use of paper, and put recycling boxes near the photocopiers to collect single-sided paper for reuse and used double-sided paper for recycling.

本集團深信綠色運輸的裨益，包括減省運輸成本、降低能耗及減少污染。因此，本集團鼓勵採用最佳運輸路線、高運量或拼車率及適當胎壓以提高效率。

本集團提醒僱員在通勤時考慮環境影響，減少廢氣及溫室氣體排放，例如鼓勵僱員盡可能利用公共交通系統，並選擇燃料效率高的交通工具。本集團鼓勵僱員駕駛時避免不必要加速或減速、在高速行駛下關窗及僅於必要時方使用空調。

本集團之電力消耗是其溫室氣體排放的主要部分。本集團已制定多項節電政策，以減少用電。本集團鼓勵僱員白天關閉電燈、保養燈具並保持其清潔、使用樓梯而非電梯、安裝能源效益高的照明系統及在所有電器（包括電腦、影印機及打印機）不使用時關閉備用模式。夏季須將空調設定在不低於25°C之溫度。亦須確保空調開啟期間門窗均已關閉，以及下班後或使用會議室後須關閉空調。

在本集團遼寧及北京的辦公室，節能標誌提醒僱員及時關燈和促進節能。在香港辦公室，盡可能多地安裝發光二極管（「LED」）燈，並採用具有打印、掃描及影印功能的多功能設備來實現用電效率。

為了處理與堆填廢紙有關之間接排放，本集團鼓勵僱員使用電郵、電子備份設備及儲存裝置等電腦科技，減少用紙，採用雙面打印，避免不必要打印或複印，並調整文件、使用空間效率高的格式以善用紙張，以及於影印機旁放置回收箱，收集單面紙重用及回收已使用雙面紙張。

In the Group's Beijing office, saving paper signs remind staff members to optimise use of paper and reduce paper waste. The Group constantly reminds employees to consider environmental impact in their commuting decisions to reduce air and GHG emissions. Employees are encouraged to take public transportation as often as possible and select fuel-efficient vehicles. While employees are driving, it is recommended to avoid unnecessary acceleration or deceleration, keep windows closed when the vehicle is travelling at high speed, and only use air-conditioning when it is necessary.

The Group recognises the severity of indirect GHG emissions from business travel by employees, and requires employees to utilise teleconference instead of overseas meetings and choose railway rather than airway for short distance travel to reduce the carbon footprint of business travel.

The Group requires that discharges, if any, into waterways and land must comply with relevant laws and regulations.

The Environmental Policy established by the Group encourages employees to handle office waste generated in a proper and environmentally friendly manner.

Hazardous wastes are those defined by national regulations. There was no significant hazardous waste generated in view of the Group's business nature.

The Group promotes waste reduction practices including waste reduction at source, reuse, clean recycling, recover and reduction of disposal at landfills. Employees are encouraged to purchase supplies or equipment with longer life-span, to install recycling bins to collect recyclables, such as waste paper, glass or aluminium bottles, metal, and plastics, and to have recyclers to collect recyclables.

在本集團北京的辦公室，節省紙張標誌提醒僱員優化紙張使用並減少紙張浪費。在本集團北京的辦公室，節省紙張標誌提醒僱員優化紙張使用並減少紙張浪費。本集團時常提醒僱員在通勤時考慮環境影響，減少廢氣及溫室氣體排放，例如鼓勵僱員盡可能利用公共交通系統，並選擇燃料效率高的交通工具。本集團建議僱員駕駛時避免不必要加速或減速、在高速行駛下關窗及僅於必要時方使用空調。

本集團明白僱員外出公幹產生大量間接溫室氣體排放，並要求僱員使用電話會議而非海外會議，短途行程使用鐵路而非飛機，以減少外出公幹之碳足跡。

本集團要求向水道及土地排放之污染物(如有)必須符合相關法律及法規。

本集團制定的環保政策鼓勵僱員以適當及環保的方式處理所產生之辦公廢棄物。

有害廢棄物指國家規例所界定者。鑒於本集團之業務性質，並無產生大量有害廢棄物。

本集團提倡減廢常規，包括於源頭減廢、再利用、清潔循環利用、回收及減少填埋處理。本集團鼓勵僱員購買壽命較長之供應品或設備，安裝回收桶收集可循環物料(如廢紙、玻璃瓶或鋁瓶、金屬及塑料)，並安排回收商收集可循環物料。

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

The key environmental performance indicators of the Group's GHG emissions in the Year 2023 are shown in the table below:

於二零二三年度，本集團溫室氣體排放的關鍵環境績效指標載列於下表：

Environmental indicators	環境指標	Unit 單位	Year 2023 二零二三年度	Year 2022 二零二二年度
<b>GHG emissions</b>	<b>溫室氣體排放</b>			
Direct emissions (Scope 1)	直接排放 (範圍1)	kg CO <sub>2</sub> e 千克二氧化碳當量	26,585	20,175
Indirect emissions (Scope 2) (Note 1)	間接排放 (範圍2) (附註1)	kg CO <sub>2</sub> e 千克二氧化碳當量	121,049	166,831
Other indirect emissions (Scope 3) (Note 1)	其他間接排放 (範圍3) (附註1)	kg CO <sub>2</sub> e 千克二氧化碳當量	11,543	11,756
Total GHG emissions (Note 2)	溫室氣體排放總量 (附註2)	kg CO <sub>2</sub> e 千克二氧化碳當量	159,177	198,762
GHG emissions intensity	溫室氣體排放密度	kg CO <sub>2</sub> e (per production volume (kg)) 千克二氧化碳當量 (每千克生產量)	6.87	1.11
<b>Waste</b>	<b>廢物</b>			
Total non-hazardous waste produced	所產生無害廢棄物總量	kg 千克	N/A 不適用	N/A 不適用
Non-hazardous waste produced intensity	所產生無害廢棄物密度	kg (per production volume (kg)) 千克 (每千克生產量)	N/A 不適用	N/A 不適用
Total hazardous waste produced (Note 3)	所產生有害廢棄物 總量 (附註3)	kg 千克	N/A 不適用	N/A 不適用
Hazardous waste produced intensity	所產生有害廢棄物密度	kg (per production volume (kg)) 千克 (每千克生產量)	N/A 不適用	N/A 不適用

**Note 1:** The national emission factors for Liaoning and Beijing are sourced from The Ministry of Ecology and Environment of People's Republic of China (2021). In addition, the emission factor for Hong Kong based operations is set at 0.68 kg CO<sub>2</sub>/kWh, which is sourced from Hong Kong Electric Sustainability Report 2022. The figures are calculated in accordance with the "Reporting Guidance on Environmental KPIs. The figures of Year 2022 are restated as the emission factor used for the calculation of CO<sub>2</sub>e associated with electricity purchased in Mainland China is changed in order to be in line with the calculation of the figure in the Year 2023.

**附註1：**遼寧及北京適用的國家排放因子乃源自中華人民共和國生態環境部(二零二一年)。此外，香港業務營運適用的排放因子設定為0.68千克二氧化碳/千瓦時，乃源自港燈二零二二年可持續發展報告。數據乃根據「環保關鍵績效指標報告指引」計算。由於用於計算與於中國內地購電相關的二氧化碳等量的排放因子出現變動，故二零二二年度數據乃經重列以符合二零二三年度的數據計算方式。

**Note 2:** GHG emissions (direct and indirect) and its removal can be divided into the following three separate areas:

**附註2：**溫室氣體排放(直接及間接)及其減除可分為以下三個獨立範圍：

Scope 1: Direct GHG emissions from operations that are owned or controlled by the Group including combustion of fuels in motor vehicles controlled by the Group.

範圍1：由本集團所擁有或控制的業務直接產生的溫室氣體排放，包括本集團控制的汽車燃燒的燃料。

Scope 2: Energy indirect emissions resulting from generation of purchased electricity that is consumed by the Group's including the controlled equipment or its operations within the physical building boundary for electricity purchased from power companies.

範圍2：本集團控制的設備或其於實體建築物界限範圍內運營而自發電公司購買的電力所消耗的購買電力產生的能源間接排放。

Scope 3: All other indirect GHG emissions that occurred outside the Group, including both upstream and downstream emissions including: (i) GHG emissions due to electricity used for fresh water/sewage processing by the Water Services Department/Drainage Services Department respectively; and (ii) business travel by employees.

範圍3：本集團以外發生的所有其他間接溫室氣體排放，包括上游及下游的排放（包括：(i)水務署／渠務署分別使用電力處理食水／污水所產生的溫室氣體排放量；及(ii)僱員的出差。）

Note 3: No hazardous waste is produced by the Group. Therefore, such disclosure is not applicable to the Group. In the event when any hazardous waste is to be disposed of, the Group would engage professional companies to handle it.

附註3：本集團並無產生有害廢物。因此，該披露不適用於本集團。倘若需棄置任何有害廢物，本集團會聘請專業公司處理。

In accordance with policies stated above for the reduction of air and GHG emissions from vehicles, the Group adopts the following measures: (i) control the numbers of vehicles owned by the Group; (ii) control the frequency of employees not to take public transportation for local business commuting; and (iii) control the volume of business travel by employees.

據上述政策，為減少車輛廢氣及溫室氣體排放，本集團採取以下措施：(i)控制本集團擁有的車輛數量；(ii)控制僱員不乘坐公共交通工具上班的頻率；及(iii)控制僱員的出差量。

Non-hazardous wastes are preferred to be recycled, otherwise, they are sent for landfill or incineration. In accordance with policies stated above for the reduction of non-hazardous wastes, the Group adopts the following measures: (i) control the commercial wastes generated by employees; (ii) control the waste of papers; and (iii) control the volume of non-hazardous waste going direct to landfill or incineration without recycling.

無害廢棄物優先回收利用，否則將被送往堆填或焚化。根據上述政策，為減少無害廢棄物，本集團採取以下措施：(i)控制僱員產生的商業廢棄物；(ii)控制紙張浪費；及(iii)控制直接送往堆填或焚燒而不進行回收的無害廢棄物數量。

To better manage the Group's material topics and its performance on environmental aspect, the Group decides to set quantifiable targets for GHG emissions over Year 2024 as follows:

為更好地管理本集團的重大議題及其在環境方面的表現，本集團決定設定二零二四年度溫室氣體排放的量化目標如下：

Environmental indicators 環境指標	Reduction target 減排目標	Baseline Year 基準年度	Status 狀態
GHG emissions intensity 溫室氣體排放密度	Reduce 3% by Year 2024 二零二四年度前減少3%	Year 2019 二零一九年度	In progress 進行中
Non-hazardous waste produced intensity 所產生無害廢棄物密度	Reduce 3% by Year 2024 二零二四年度前減少3%	Year 2019 二零一九年度	In progress 進行中
Hazardous waste produced intensity 所產生有害廢棄物密度	Maintain zero generation 維持零產生	Year 2019 二零一九年度	Remain zero generation 維持零產生

The Group will continue to work for the target sets and review the status annually prior to Year 2024.

本集團將繼續為目標設定努力，並於二零二四年度前每年檢討狀態。

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

The Group strictly regulates the operation of its business to ensure the compliance with national and local laws and regulations relating to environmental protection and pollutant emissions. In the Year 2023, there was no case of material non-compliance with the Environmental Protection Law of the People's Republic of China (《中華人民共和國環境保護法》) and other relevant laws and regulations relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste that have a significant impact on environment. In addition, there was no report of significant fines or sanctions as a result of non-compliance with the relevant laws and regulations in the Year 2023.

### USE OF RESOURCES

The Group recognises that efficient use of resources, including energy, water and other raw materials, in production, storage, transportation, buildings, electronic equipment, etc., is one of the significant aspects to protect environment.

The Group established policies and procedures to reduce energy consumption in the facility, to assess the energy efficiency, to increase the use of clean energy, if possible, to set targets to monitor energy consumption, to ensure power is turned off when electrical appliances are not in use, and to admit natural daylight into workplace during the day.

The Group requires employees to reduce water consumption in the offices. For example, employees are encouraged to fully empty any containers before washing, to turn off water taps promptly, to check faucets and pipes for leaks, and to adopt water saving appliances.

本集團嚴格規管其業務的營運，確保遵守與環保及污染物排放有關的國家及地方法律及法規。於二零二三年度，概無嚴重違反《中華人民共和國環境保護法》及有關廢氣及溫室氣體排放、向水資源及土地排放污物以及產生對環境造成重大影響的有害及無害廢物的其他相關法律及法規的行為。此外，於二零二三年度內，並無因違反相關法律及法規而招致重大罰款或制裁的報告。

### 資源使用

本集團深知於生產、儲存、運輸、樓宇、電子設備等方面有效使用資源(包括能源、水及其他原材料)對於保護環境至關重要。

本集團已制定政策及程序減少設施能源消耗，評估能源效益，盡可能增加使用清潔能源，訂立目標監察能源消耗，確保關閉不再使用中之電器，並在白天於工作場所採用自然光。

本集團要求僱員在辦公室減少用水。例如，本集團鼓勵僱員於清潔前清除容器積水，及時關閉水龍頭，檢查水龍頭及管道洩漏，並採用節水設備。

The total units of energy and water consumed by the Group and the amount of total packaging material used for finished products in the Year 2023 are shown in the table below:

於二零二三年度，本集團所耗用能源及水總量以及製成品所用包裝材料的總量載列於下表：

Total use of resources	資源使用總量	Unit 單位	Year 2023 二零二三年度	Year 2022 二零二二年度
Purchased electricity consumed	所耗用購買的電力	kWh 千瓦時	191,453	263,517
Petrol consumed <i>(Note 1)</i>	所耗用汽油 <i>(附註1)</i>	kWh 千瓦時	96,875	73,509
Total energy consumed	能源總耗量	kWh 千瓦時	288,328	337,026
Energy consumption intensity	耗能密度	kWh (per production volume (kg)) 千瓦時 (每千克生產量)	12.44	1.88
Natural gas consumed	所耗用天然氣	m <sup>3</sup> 立方米	5,472	20,607
Natural gas consumption intensity	所耗用天然氣密度	m <sup>3</sup> (per production volume (kg)) 立方米 (每千克生產量)	0.24	0.11
Water consumption	用水	m <sup>3</sup> 立方米	1,857	4,050
Water consumption intensity	耗水密度	m <sup>3</sup> (per production volume (kg)) 立方米 (每千克生產量)	0.08	0.02
Total packaging material (paper) used for finished products <i>(Note 2,3)</i>	製成品所用包裝材料(紙) 總量 <i>(附註2、3)</i>	kg 千克	15,030	1,980
Total packaging material (plastic) used for finished products <i>(Note 2)</i>	製成品所用包裝材料(塑料) 總量 <i>(附註2)</i>	kg 千克	530	951
Total packaging material (metal) used for finished products <i>(Note 3)</i>	製成品所用包裝材料(金屬) 總量 <i>(附註3)</i>	kg 千克	1,310	475
Packaging material (paper) used per unit produced <i>(Note 2)</i>	每件產品的包裝材料(紙) <i>(附註2)</i>	kg 千克	0.649	0.011
Packaging material (plastic) used per unit produced <i>(Note 2)</i>	每件產品的包裝材料(塑料) <i>(附註2)</i>	kg 千克	0.023	0.005
Packaging material (metal) used per unit produced	每件產品的包裝材料(金屬)	kg 千克	0.057	0.003

*Note 1:* The conversion factor used to convert data in other units to kWh is sourced from the Energy Statistics Manual issued by the International Energy Agency.

*附註1:* 用於將其他單位中的數據轉換為千瓦時的轉換因子乃源自國際能源署發佈的能源統計手冊。

*Note 2:* Total packaging material (paper) and (plastic) used for finished products in Year 2022 have been restated.

*附註2:* 二零二二年度製成品所用包裝材料(紙)及(塑料)總量已經重列。

*Note 3:* Total packaging materials (paper) and (metal) used for finished products were increased significantly during Year 2023 is mainly due to the change of product lines.

*附註3:* 二零二三年度製成品所用包裝材料(紙)及(金屬)總量大幅增加，乃主要由於產品線的變更。

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

The Group's ability to use energy efficiently can be revealed by its intention and measures for the reductions in energy consumption. Energy consumption has a direct effect on the environmental footprint of the Group, its operational costs, and exposure to certain risks (e.g. fluctuations in energy supply and prices). The Group's policies and measures specific to managing energy use have been stated above. The Group considers such policies had been adopted and measures had been achieved for the Year 2023.

The Group's ability to use water efficiently can be revealed by its intention and measures for the reductions in water consumption. Water consumption has a direct effect on the environmental footprint of the Group, its operational costs, and exposure to certain risks (e.g. reliance on sources of water that may be considered sensitive due to their relative size or function; or status as a possibly rare, threatened, or endangered system; or to their possible support of a particular endangered species of plant or animal).

During the Year 2023, the Group has not experienced any difficulty in sourcing water that is fit for the usage of the Group.

The Group's policies and measures regarding to use of water and electricity are stated below:

Resources saving measure 資源節省措施	Description and the result of measures 措施描述及結果
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Energy saving 節能	Variable-frequency drives are installed on some of the machineries that do not need to be run at full speed, such installation can reduce energy consumption and energy costs. 變頻器安裝於若干無需全速運作的機器上，其可減少能源消耗及能源成本。
Water saving 節約用水	Open recirculating system is installed in Liaoning's factory in order to absorb process heat from machineries. This system uses the same water over and over again, it can reduce electricity consumption for water processing. 遼寧工廠設置開放式循環系統用以吸收機械產生的熱能。該系統反覆使用相同的水，可減少水處理過程中的電力消耗。

To better manage the Group's material topics and its performance on environmental aspect, the Group decides to set quantifiable targets for use of resources over the Year 2024 as follows:

Environmental indicators 環境指標	Reduction target 減排目標	Baseline Year 基準年度	Status 狀態
Energy consumption intensity 耗能密度	Reduce 3% by Year 2024 二零二四年度前減少3%	Year 2019 二零一九年度	In progress 進行中
Natural gas consumption intensity 所耗用天然氣密度	Reduce 3% by Year 2024 二零二四年度前減少3%	Year 2021 二零二一年度	In progress 進行中
Water consumption intensity 耗水密度	Reduce 3% by Year 2024 二零二四年度前減少3%	Year 2019 二零一九年度	In progress 進行中

The Group will continue to work for the target sets and review the status annually prior to Year 2024.

本集團有效利用能源的能力可以透過其降低能源消耗的意圖和措施來體現。能源消耗直接影響本集團的環境足跡、運營成本及面臨若干風險（例如能源供應及價格的波動）。本集團針對能源使用管理的政策和措施已在上文闡述。本集團認為於二零二三年度已採納該等政策並已採取措施。

本集團有效利用水的能力可以透過其減少用水量的意圖和措施來體現。耗水量直接影響本集團的環境足跡、運營成本及面臨若干風險（例如，依靠可能因其相對規模或功能而被認為敏感的水源；或者可能為罕見的、受到威脅的或瀕危的系統的狀態；或者其可能支持某一特定瀕危植物或動物）。

於二零二三年度，本集團在求取適合本集團使用的水源方面並無遭遇任何困難。

本集團有關用水及用電的政策及措施已在下文闡述：

為更好地管理本集團的重大議題及其在環境方面的表現，本集團決定設定二零二四年度資源使用的量化目標如下：

本集團將繼續為目標設定努力，並於二零二四年度前每年檢討狀態。

## THE ENVIRONMENT AND NATURAL RESOURCES

The Group is committed to reducing the operation impacts on environment and natural resources. Policies are established to consider the actual impacts on environment and natural resources and to reduce such impacts. The Group encourages environmental education and advocacy among employees to motivate environmentally responsible behaviour which helps fulfil the Group's commitment to minimising its adverse impacts on the environment.

The Group understands that its performance in respect of emissions, waste production and disposal, and use of resources impacts the environment, the Group endeavours to minimise such impacts, and communicate the Group's environmental policies, measures, performance, and achievements to the stakeholders. No significant impact on the environment and natural resources was caused in view of the Group's business nature. Policies and/or measures adopted specific to managing potential impacts of activities on the environment and natural resources are mentioned above.

## CLIMATE CHANGE

Task Force on Climate-related Financial Disclosures (the "TCFD") provides a reporting framework for companies to report their climate-related risks to the stakeholders. TCFD divided climate-related risks into physical risks and transition risks, the physical impacts of climate change and transition risks brought by decarbonisation could have material impact to the Group's operation and development. The Group has raised its awareness towards the risks and potential impacts on the Group due to climate change. The Group has identified the climate-related risks that may adversely impact the Group's operations and development.

The Group understands that the climate change has posed existential threats to the world and its operation, and the Group must put effective measures in place to protect its operations from potential disruptions and damages caused by them. Such risks include physical risks such as typhoon and rainstorms potentially leading to loss of electrical power, property and machinery damage and staff casualty as well as transition risks such as policy and regulatory changes.

## 環境及自然資源

本集團致力減少營運對環境及自然資源之影響，已制定政策考慮對環境及自然資源之實際影響及如何減輕影響。本集團鼓勵環境教育及向僱員提倡以推動對環境負責之行為，這有助於履行本集團盡量減少其對環境造成的不利影響之承諾。

本集團明白其在排放、廢棄物產生及處置以及資源使用方面的表現會對環境造成影響，本集團盡力使這些影響最小化，並向持份者傳達本集團的環境政策、措施、表現及成就。鑒於本集團的業務性質，並無造成對環境及自然資源的重大影響。針對管理對環境和自然資源造成潛在影響的活動之已採取政策及／或措施已於上文提述。

## 氣候變化

氣候相關財務披露工作小組（「TCFD」）為公司向持份者報告其氣候相關風險提供報告框架。TCFD將氣候相關風險劃分為實體風險及過渡風險，去碳化帶來的氣候變化的實體影響及過渡風險可能對本集團的營運及發展造成重大影響。本集團已針對因氣候變化給本集團帶來的風險及潛在影響提高意識。本集團已識別可能對本集團營運及發展造成不利影響的氣候相關風險。

本集團明白氣候變化已對世界及其運轉構成生存威脅，而本集團須採取有效措施保護其營運免受由此造成的潛在干擾及損害。有關風險包括可能導致電力損失、財產及機械損壞以及員工傷亡的颱風及暴雨等實體風險，以及政策及監管變化等過渡風險。



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In response to these, the Group has created risk management system and procedures to identify, monitor and control climate change impacts. Particular measures to mitigate client change related impacts include the enhancement and well maintenance of building design and structure and facilities therein to strengthen endurance against extreme weathers. Emergency plans including flexibility of working hour and location under certain extreme weathers are also in place to maintain the Group's day-to-day operation in order and reduce risks of staff injuries when commuting.

The Group is also concerned about the exposure to relevant regulatory requirement that would have potential cost implications or disruption of operation due to failure to meet them by the then practices of operations. Failure to comply with those limits would lead to a fine and or even an order to suspend the operation for a certain period. The Group will regularly review relevant policy updates and assess their potential impact on the operation and stipulate relevant responsive measures to mitigate the potential risks.

### EMPLOYMENT AND LABOUR PRACTICES

The Group established Staff Handbook covering topics such as: (i) compensation and dismissal; (ii) recruitment and promotion; (iii) working hours; (iv) rest periods; (v) equal opportunity; (vi) diversity; (vii) anti-discrimination; and (viii) other benefits and welfare.

The Group offers competitive remuneration to attract and retain talented staff members. Remuneration packages are reviewed periodically to ensure consistency with employment market. Laws and regulations on minimum wage and statutory social benefits are required to be followed. Dismissal is required to comply with employment laws and regulations, and to follow the internal policies and procedures, including policy on prevention of dismissal purely on employees' gender, marital status, disability, or family status.

The Group attracts talent through fair, flexible and transparent recruitment strategy. Recruitment process includes application for recruitment, description of position, collection of job applications, interview, selection, approval, and job offering. Promotion is required to be based on performance and suitability.

Employees' working hours, rest periods, benefits and welfare, including social security benefits and mandatory provident fund, are required to be in compliance with employment or labour laws and regulations. Selected benefit programs, including medical coverage, are also provided.

The Group is an equal opportunity employer. The Group endeavours to provide a fair workplace for employees and follow the principles of equality and non-discrimination. Recruitment, remuneration, promotion, and benefits are required to be handled based on objective assessment, equal opportunity and non-discrimination regardless of gender, race, or other measures of diversity.

為應對此等問題，本集團已建立風險管理系統及程序，以識別、監控及控制氣候變化影響。減輕客戶變更相關影響的具體措施包括加強及維護建築設計、結構及設施，以增強抵禦極端天氣的能力。本集團亦設有應急方案（包括在若干極端天氣下工作時間及地點的靈活性）以維持本集團的日常營運，以減少員工在通勤時受傷的風險。

本集團亦關注相關監管規定的風險，可能會因當時的營運實踐未能滿足相關監管規定而產生潛在成本影響或營運中斷。不遵守此等限制將導致罰款，甚至命令暫停營運一段期間。本集團將定期檢討相關政策更新並評估其對營運的潛在影響，並制定相關應對措施以減輕潛在風險。

### 僱傭及勞工常規

本集團已制定員工手冊，涵蓋議題例如：(i)薪酬及解僱；(ii)招聘及晉升；(iii)工作時數；(iv)假期；(v)平等機會；(vi)多元化；(vii)反歧視；及(viii)其他待遇及福利。

本集團提供具競爭力之薪酬以吸引及挽留優秀員工，定期檢討薪酬待遇，確保與僱傭市場一致，要求遵守有關最低工資及法定社會福利之法律及法規，並按照僱傭法律及法規以及內部政策及程序解僱員工，包括防止純粹因僱員性別、婚姻狀況、殘疾、或家庭狀況解僱員工之政策。

本集團以公平、靈活及透明之招聘策略吸引人才。招聘程序包括申請招聘、描述職位、收集應徵申請、面試、甄選、批准及聘用。晉升須取決於表現及是否稱職。

僱員之工作時數、假期、待遇及福利（包括社會保障福利及強制性公積金）須符合僱傭或勞工法律及法規。本集團亦提供包括醫療保險在內的選定福利計劃。

本集團向僱員提供同等的工作機會。本集團努力為僱員提供公平之工作環境，恪守公平及反歧視原則。招聘、薪酬、晉升及福利必須建基於客觀評估、平等機會及不涉及歧視，不論性別、種族或其他多元性指標。

The composition of the Group's workforce by gender, employment type, age group and geographical region as of 31 December 2023 is stated as follows:

截至二零二三年十二月三十一日，本集團按性別、僱傭類型、年齡組別及地區劃分的勞動力構成情況如下：

		Year 2023 二零二三年度	Year 2022 二零二二年度
By gender	按性別劃分		
– Male	– 男性	35 (56%)	36 (55%)
– Female	– 女性	27 (44%)	29 (45%)
By age group	按年齡組別劃分		
– Under 30 years old	– 30歲以下	5 (8%)	4 (6%)
– 30-50 years old	– 30至50歲	38 (61%)	36 (55%)
– Over 50 years old	– 50歲以上	19 (31%)	25 (39%)
By employment type	按僱傭類型劃分		
– Full-time	– 全職	57 (92%)	60 (92%)
– Part-time	– 兼職	5 (8%)	5 (8%)
By geographical region	按地區劃分		
– PRC	– 中國	38 (61%)	41 (63%)
– Hong Kong	– 香港	24 (39%)	24 (37%)

During the Year 2023, the employee turnover rate of the Group by categories is as follows:

於二零二三年度，本集團按類別劃分的僱員流失比率如下：

Employee turnover rate by categories	按類別劃分的僱員流失比率	Year 2023 二零二三年度	Year 2022 二零二二年度
By gender <sup>(Note 1)</sup>	按性別劃分 <sup>(附註1)</sup>		
– Male	– 男性	9%	103%
– Female	– 女性	7%	14%
By age group <sup>(Note 1)</sup>	按年齡組別劃分 <sup>(附註1)</sup>		
– Under 30 years old	– 30歲以下	–	275%
– 30-50 years old	– 30至50歲	11%	58%
– Over 50 years old	– 50歲以上	5%	36%
By geographical region <sup>(Note 1)</sup>	按地區劃分 <sup>(附註1)</sup>		
– PRC	– 中國	5%	85%
– Hong Kong	– 香港	13%	25%

Note 1: Employee turnover rate by categories is calculated by dividing the total number of employees departed in such category by the total number of employees in the corresponding category.

附註1：按類別劃分的僱員流失比率乃按該類別離職的僱員總數除以相應類別的僱員總數計算。

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The Group strictly regulates the operation of its business to ensure the compliance with national and local laws and regulations relating to employment during the course of operation. In the Year 2023, there was no case of material non-compliance with the Labour Law of the People's Republic of China (中華人民共和國勞動法), the Labour Contract Law of the People's Republic of China (中華人民共和國勞動合同法), the Employment Ordinance (僱傭條例) and the relevant laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare on the Group. In addition, there was no report of significant fines or sanctions as a result of non-compliance with the relevant laws and regulations in the Year 2023.

### HEALTH AND SAFETY

The Group has established Health and Safety Policies covering topics such as: (i) providing safe working environment; (ii) protecting employees from occupational hazards; and (iii) work-life balance. The Group is committed to maintaining a healthy and safe workplace for employees, and to preventing workplace injuries and illnesses.

The Group requires entities to establish and document policies and procedures on safety for employees to follow, set targets for the safety of employees, monitor the safety performance against the targets periodically and report any safety incidents to management.

One of the key factors for successfully protecting employees from occupational hazards is to train employees to protect themselves from psychological and physical hazards. The Group encourages such training to be delivered to employees.

During the Year 2023, the number and rate of work-related fatalities occurred and the number of lost days due to work injury is as follows:

		Year 2023 二零二三年度	Year 2022 二零二二年度	Year 2021 二零二一年度
<b>Work-related fatalities occurred</b>	<b>因工死亡</b>			
Number of work-related fatalities	因工死亡人數	–	–	–
Work-related fatalities rate (%)	因工死亡率(%)	–	–	–
		<b>Year 2023 二零二三年度</b>	<b>Year 2022 二零二二年度</b>	
<b>Number of lost days due to work injury</b>	<b>因工傷損失工作日數</b>			
Lost days due to work injury	因工傷損失工作日數	–	–	25

本集團嚴格規管其業務的營運，以確保於營運過程中遵守與僱傭相關的國家及地方法律及法規。於二零二三年度，概無嚴重違反《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《僱傭條例》及與本集團的補償及解僱、招聘及晉升、工作時數、休假、平等機會、多元化、反歧視及其他待遇和福利有關的相關法律及法規的行為。此外，於二零二三年度內，並無因違反相關法律及法規而招致重大罰款或制裁的報告。

### 健康與安全

本集團已制定健康及安全政策，涵蓋議題例如：(i)提供安全工作環境；(ii)保障僱員避免職業性危害；及(iii)作息平衡。本集團致力為僱員提供健康及安全的工作環境及保障僱員避免職業性傷害與疾病。

本集團要求各實體制定及列明僱員應遵守之安全政策及程序，訂立僱員安全目標，定期對照安全表現及目標，並向管理層匯報任何安全事故。

保障僱員避免職業性危害之其中一項成功要素為訓練僱員保護自己免受心理及身體傷害。本集團鼓勵為僱員提供有關培訓。

於二零二三年度，因工死亡人數及死亡率以及因工傷損失的工作日數如下：

The Group strictly regulates the operation of its business to ensure the compliance with national and local laws and regulations relating to health and safety during the course of operation. In the Year 2023, there was no case of material non-compliance with the Regulations on Work-Related Injury Insurance of the People's Republic of China (《中華人民共和國工傷保險條例》), the Occupational Safety and Health Ordinance (《職業安全及健康條例》) and the relevant laws and regulations relating to providing a safe working environment and protecting employees from occupational hazards that have a significant impact. In addition, there was no report of significant fines or sanctions as a result of non-compliance with the relevant laws and regulations in the Year 2023.

## DEVELOPMENT AND TRAINING

The Group has established Development and Training Policies covering topics such as: (i) vocational training; and (ii) training and resources for the directors and senior management. The Group is committed to providing adequate training to the employees to improve their knowledge and skills for discharging duties at work. Training includes vocational training courses provided internally or externally.

The Group requires employees to attend internal and external training courses including employee continuing education to improve employees' knowledge and skills for their job positions.

During the Year 2023, the percentage of employees trained is as follows:

Percentage of employees trained by categories	按類別劃分的受訓僱員百分比	Year 2023 二零二三年度	Year 2022 二零二二年度
Percentage of employees trained <sup>(Note 1)</sup>	受訓僱員百分比 <sup>(附註1)</sup>	52%	37%
By gender <sup>(Note 2)</sup>	按性別劃分 <sup>(附註2)</sup>		
– Male	– 男性	66%	71%
– Female	– 女性	34%	29%
By employee category <sup>(Note 2)</sup>	按僱員類別劃分 <sup>(附註2)</sup>		
– Senior level	– 高級	25%	29%
– Middle level	– 中級	9%	29%
– Entry level	– 初級	66%	42%

Note 1: Percentage of employees trained is calculated by dividing the number of employees who took part in training by the number of employees.

Note 2: Breakdown for employees trained by categories is calculated by dividing the number of employees trained in such category by the number of employees who took part in training.

本集團嚴格規管其業務的營運，以確保於營運過程中遵守與健康及安全相關的國家及地方法律及法規。於二零二三年度，並無嚴重違反《中華人民共和國工傷保險條例》、《職業安全及健康條例》及與提供安全工作環境及保障僱員免受職業危害相關的有關法律及法規並有重大影響之行為。此外，於二零二三年度內，並無因違反相關法律及法規而招致重大罰款或制裁的報告。

## 發展及培訓

本集團已制定發展及培訓政策，涵蓋議題例如：(i)職業培訓；及(ii)董事及高級管理層的培訓及資源。本集團致力為僱員提供足夠培訓，提升僱員履行工作職責的知識及技能。該等培訓包括內外部職業培訓課程。

本集團要求僱員參加內外部培訓課程，包括僱員持續教育，以提升僱員的工作職位知識及技能。

於二零二三年度，受訓僱員百分比如下：

附註1：受訓僱員的百分比乃按參加培訓僱員人數除以僱員人數計算。

附註2：按類別劃分的受訓僱員分項乃按該類別受訓僱員人數除以參加培訓僱員人數計算。

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Training and development courses are offered throughout the Group to upgrade employee skills and knowledge. During the year, all directors participated in continuous professional development activities by reading regulatory updates, and/or attending seminars or workshops relevant to the business or directors' duties.

本集團於內部提供培訓及發展課程，以提升僱員之技能及知識。年內，全體董事通過閱讀法規更新資料及／或參加與業務或董事職責相關的研討會或討論會參與持續職業發展活動。

During the Year 2023, average training hours completed per employee is as follows:

於二零二三年度，各僱員已完成平均受訓時數如下：

Average training hours by categories	按類別劃分的平均受訓時數	Year 2023 二零二三年度	Year 2022 二零二二年度
Average training hours per employee <i>(Note 1)</i>	各僱員平均受訓時數 <i>(附註1)</i>	0.6	1.7
Average training hours by gender <i>(Note 2)</i>	按性別劃分的平均受訓時數 <i>(附註2)</i>		
– Male	– 男性	0.6	1.8
– Female	– 女性	0.6	1.3
Average training hours by employee category <i>(Note 2)</i>	按僱員類別劃分的 平均受訓時數 <i>(附註2)</i>		
– Senior level	– 高級	2	11.4
– Middle level	– 中級	1.6	1.9
– Entry level	– 初級	0.01	0.3

*Note 1:* Average training hours per employee is calculated by dividing the total number of training hours by the number of employees.

*附註1：* 各僱員平均受訓時數乃按總受訓時數除以僱員人數計算。

*Note 2:* Average training hours by categories is calculated by dividing the total number of training hours for such category by the number of employees in the corresponding category.

*附註2：* 按類別劃分的平均受訓時數乃按該類別總受訓時數除以相應類別僱員人數計算。

## LABOUR STANDARDS

The Group has established Labour Standards Policies covering topics such as: (i) preventing child and forced labour; and (ii) preventing workplace bullying. The Group is committed to avoiding child and forced labour in the workplace. Besides, all employees are strongly encouraged to report any bullying conduct they experience through the complaint channel provided by the Group.

## 勞工準則

本集團已制定勞工準則政策，涵蓋議題例如：(i)防止童工及強制勞工；及(ii)防止職場欺凌。本集團致力於工作場所防止使用童工及強制勞工。同時，大力支持全體僱員通過本集團提供的投訴渠道報告彼等經歷的任何欺凌行為。

The Group prohibits child labour. It requires human resource department and user departments work together to prevent or identify child labour, and to ensure child labour is not in the workforce. The Group is committed to protecting human rights, to prohibiting forced labours, and to creating a workplace with respect, fairness, and free will for the employees.

本集團禁止使用童工。其規定人力資源部及招工部門合作防止或識別童工，並確保工作場所並無童工。本集團致力保障人權，禁止強制勞工，為僱員締造互相尊重、公平與自願的工作環境。

The Group strictly regulates the operation of its business to ensure the compliance with national and local laws and regulations relating to labour standards during the course of operation. In the Year 2023, there was no case of material non-compliance with the Labour Law of the People's Republic of China (《中華人民共和國勞動法》), the Provisions on the Prohibition of Using Child Labour (《禁止使用童工規定》), the Employment Ordinance (《僱傭條例》) and the relevant laws and regulations relating to preventing child or forced labour that have a significant impact. In addition, there was no report of significant fines or sanctions as a result of non-compliance with the relevant laws and regulations in the Year 2023.

## SUPPLY CHAIN MANAGEMENT

Supply chain management is a key area of the Group's business, which includes managing environmental and social risks of the supply chain. The Group requires suppliers to provide products and services for the Group with up-to-standard quality, health and safety to ensure compliance with environmental laws and regulations, and labour standards. The contracting for procurement of products and services is required to be based solely upon specification, quality, service, price, tendering, and applicable environmental and social considerations.

The Group requires impartial selection of suppliers and service providers, maximisation of competition in tendering process, approval of contract terms, compliance with laws and regulations, prevention and detection of bribery or fraud in the tendering and procurement process, and accomplishment of efficiency and cost saving in procurement.

The Group established Supply Chain Management Policies, including (i) assessment; (ii) selection; (iii) approval; (iv) procurement; and (v) performance evaluation. Performance evaluation is based on quality, service, cost, environmental protection, and social responsibilities.

During the Year 2023, the Group was not aware that any key suppliers had any significant actual and potential negative impact on business ethics, environmental protection, human rights and labour practices, nor any of them had any non-compliance incident in respect of human rights issues.

During the Year 2023, the number of suppliers by geographical region is as follows:

Geographical region	地理區域	Year 2023	Year 2022
		二零二三年度	二零二二年度
PRC	中國	145	149
Hong Kong	香港	17	11

本集團嚴格規管其業務的營運，以確保於營運過程中遵守有關勞工準則的國家及當地法律及法規。於二零二三年度，並無嚴重違反《中華人民共和國勞動法》、《禁止使用童工規定》、《僱傭條例》以及與防止童工或強制勞工相關的有關法律及法規並有重大影響之行為。此外，於二零二三年度內，並無因違反相關法律及法規而招致重大罰款或制裁的報告。

## 供應鏈管理

供應鏈管理是本集團業務的一個重要範疇，涵蓋管理供應鏈之環境及社會風險。本集團要求供應商向本集團提供產品及服務之最新質量、健康及安全標準，確保符合環境法律及法規及勞工準則。訂約採購產品及服務必須純粹建基於規格、品質、服務、定價、招標及適用的環境和社會考慮因素。

本集團規定挑選供應商及服務提供商時必須公正，最大限度發揮招標程序的競爭性，審批合約條款，遵守法律及法規，防止及檢測招標及採購程序中的賄賂或欺詐行為，同時提升採購效率及減省成本。

本集團已制定供應鏈管理政策，涵蓋：(i)評審；(ii)挑選；(iii)批准；(iv)採購；及(v)表現評估。表現評估建基於品質、服務、成本、環保及社會責任。

於二零二三年度，本集團概不知悉任何主要供應商對商業道德、環保、人權及勞工常規造成任何重大實際及潛在不利影響，亦不知悉任何彼等有任何有關人權事宜的不合規事件。

於二零二三年度，按地理區域劃分的供應商數量如下：

## PRODUCT RESPONSIBILITY

Product responsibility refers to health and safety, advertising, labelling and privacy matters relating to services provided. The Group has established Product Responsibility Policies to study the overall and actual implementation of the Group's sustainable procurement activities and report directly to the director and company secretary.

The Group is fully responsible for its services and products. The Group ensures health and safety relating to the services provided and products produced.

The Group respects its customers' rights and is committed to providing accurate services and products information for customers in connection with their purchase decision. The Group requires careful review of advertising material to protect customers' interest.

The Group is committed to protecting customer data and privacy information and keeping business information confidential. Training to employees in this regard and proper information system security are required.

The Group attaches importance on protecting intellectual property rights and has complied with all applicable legal requirements to prohibit intellectual property infringement.

Although the Group ensures the quality of its services and products, at the same time, the Group requires that services and products with quality, safety, or health issues should be compensated in accordance with terms of service and products contracts. Compensation is required to be offered to all customers who are affected with consistent treatment and procedures.

The Group's trading business has a sales return policy whereby the customers can lodge a complaint to the responsible sale person who will get approval from the general manager for sales return due to minor product defect in quality. Customers can submit complaint through social media channel of the Group's trading business where a post-sale service staff will regularly respond and take follow-up actions for customers enquiry.

During the Year 2023, the Group did not have any product recall for health and safety reasons or receive any complaint on its service or product quality from the customers.

The Group was not aware of any material non-compliance with the Personal Data (Privacy) Ordinance (《個人資料(私隱)條例》) and other applicable laws and regulations that have a significant impact relating to privacy matters in regard to products and services provided by the Group in the Year 2023.

## 產品責任

產品責任涉及所提供相關服務的健康與安全、廣告、標籤及私隱事宜。本集團已制定產品責任政策，研究整體及實際實施本集團可持續發展採購活動並直接向董事及公司秘書報告。

本集團對其服務及產品負全責。本集團確保所提供相關服務及所生產產品的健康及安全性。

本集團尊重客戶權利，矢志為客戶提供準確服務及產品資料，供其於購買時參考。本集團要求仔細審查廣告材料，保障客戶權益。

本集團致力保障客戶數據及私隱資料，並對商業機密保密。本集團規定提供此方面之僱員培訓及恰當資訊系統保障。

本集團重視保護知識產權，並遵守所有適用法律規定，禁止侵犯知識產權。

儘管本集團確保其服務及產品品質，本集團同時要求按照服務及產品合約條款補償存在質量、安全或健康問題的服務及產品。本集團規定以一致的方式及程序向所有受影響客戶進行賠償。

本集團的貿易業務設有退貨政策，客戶可向銷售負責人投訴，獲總經理批准後，產品出現輕微質量缺陷的可退貨。客戶可通過本集團貿易業務的社交媒體渠道進行投訴，售後服務人員將定期回復客戶詢問並採取後續措施。

於二零二三年度，本集團並未因健康與安全問題召回任何產品，亦無接到客戶對其服務或產品質量的任何投訴。

於二零二三年度，本集團概不知悉與本集團所提供產品及服務的私隱事宜有關並構成重大影響的任何嚴重違反《個人資料(私隱)條例》以及其他適用法律及法規的情況。

## ANTI-CORRUPTION

The Group established Anti-Corruption Policies to prohibit employees from receiving any advantages offered by customers, suppliers, colleagues, or other parties, while they are performing employee duties, and prohibit any activities involving conflicts of interest, bribery, extortion, fraud, and money laundering. Staff Handbook lays out the Group's expectation and certain guiding provisions on code of conduct.

During the Year 2023, the Group has provided anti-corruption education and training materials to its directors and staff on a regular basis to raise their awareness towards ethical and corruption issues.

The Group encourages employees, customers, suppliers or other parties to report incidents relating to any conflicts of interest, bribery, extortion, fraud and money laundering.

The Group strictly regulates the operation of its business to ensure the compliance with national and local laws and regulations relating to anti-corruption during the course of operation. In the Year 2023, there was no case of any material non-compliance with the Anti-Unfair Competition Law of the People's Republic of China (《中華人民共和國反不正當競爭法》), the Prevention of Bribery Ordinance (《防止賄賂條例》) and the relevant laws and regulations relating to bribery, extortion, fraud and money laundering that have a significant impact. In addition, there was no report of significant fines or sanctions as a result of non-compliance with the relevant laws and regulations in the Year 2023.

## COMMUNITY INVESTMENT

The Group endeavours to support the communities in which the Group operates including community engagement to understand the needs of communities, and to ensure the Group's activities take into consideration of the communities' interest.

The Group strives to enlarge the business operation so that the Group can hire more workers to utilize communities' available labour resources.

The Group encourages its employees to participate in community activities, such as community health initiatives, sports, cultural activities, volunteer work, and education donation. All employees of the Group are encouraged to participate in environmental protection activities and raise the environmental awareness of people in the communities.

## 反貪污

本集團已制定反貪污政策禁止僱員於履行其職務時收受客戶、供應商、同事或其他人士提供的利益，並禁止任何涉及利益衝突、賄賂、勒索、欺詐及洗黑錢的活動。員工手冊列明本集團在行為守則方面的預期及若干指引條文。

於二零二三年度，本集團已定期向其董事及員工提供反腐敗教育及培訓材料，以提高彼等對道德及腐敗問題的意識。

本集團鼓勵僱員、客戶、供應商或其他人士舉報涉及利益衝突、賄賂、勒索、欺詐及洗黑錢的活動。

本集團嚴格規管其業務的營運，以確保於營運過程中遵守有關反貪污的國家及當地法律及法規。於二零二三年度，並無嚴重違反《中華人民共和國反不正當競爭法》、《防止賄賂條例》及賄賂、勒索、欺詐和洗黑錢有關的相關法律及法規並有重大影響之行為。此外，於二零二三年度內，並無因違反相關法律及法規而招致重大罰款或制裁的報告。

## 社區投資

本集團矢志支持本集團經營所在社區，包括社區參與，以了解社區需要，確保本集團的活動顧及社區利益。

本集團致力擴充業務營運，以便本集團可僱用更多工人，利用社區可用勞工資源。

本集團鼓勵僱員參與社區活動，如社區健康行動、體育、文化活動、志願工作及教育捐助。本集團鼓勵全體僱員參加環保活動，提升社區各界環保意識。



