



Tian Ge Interactive Holdings Limited
天鵲互動控股有限公司

(Incorporated in the Cayman Islands with limited liability)

Stock Code : 1980



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Purpose

Tian Ge Interactive Holdings Limited (the “Company” or “Tian Ge”) and its subsidiaries (collectively, the “Group” or “We”) are pleased to present our eighth Environmental, Social and Governance (“ESG”) Report (the “Report”). The purpose of this Report is to disclose and highlight our sustainability management approach, strategies, performance, and initiatives in a transparent manner.

Reporting Period and Scope

This Report focuses on our sustainability performance from 1 January 2023 to 31 December 2023 (the “Reporting Period”). Unless otherwise stated, the reporting scope includes our operating offices of core live streaming business in (i) Hong Kong, (ii) Hangzhou, and (iii) Jinhua in the People’s Republic of China (the “PRC”), which account for around 92.1% of the Group’s total revenue. The reporting scope is determined by the materiality of each entity to our business and operations, as well as the impact on sustainability.

Reporting Standards

This Report has been prepared in accordance with the latest disclosure requirements of the Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) as set out in Appendix C2 to the Rules Governing the Listing of Securities (the “Listing Rules”) issued by The Stock Exchange of Hong Kong Limited (the “HKEX”).

Reporting Principles

This Report adheres to the following reporting principles outlined in the HKEX ESG Reporting Guide: materiality, quantitative, balance and consistency:

Reporting Principle	Our Application
Materiality	Through stakeholder engagement and materiality assessment, we identify issues that are material to our sustainable development, and prioritize the topics covered in this Report. Please refer to “Stakeholder Engagement” and “Materiality Assessment” for further details of our stakeholder engagement approach and materiality assessment.
Quantitative	Key performance indicators (“KPIs”), information and other data are presented in a quantitative manner, where appropriate, throughout this Report.
Balance	We illustrate both positive and negative aspects of our ESG performance including our achievements, challenges, and opportunities for our principal business activities in this Report.
Consistency	Unless otherwise specified, we adopt consistent reporting and calculation methodologies for meaningful comparisons of ESG data over time. Year-on-year comparison for KPI is also disclosed in this Report.

Contact Us

We welcome your feedback and suggestions on this Report and our sustainability approach, which would help guide us in future enhancement of our ESG journey. Please share your comments via email at IFRS@tiange.com.

ABOUT TIAN GE

Founded in Hangzhou, China in 2008, Tian Ge is a leading live streaming platform operator in the PRC. Dedicated to our unwavering mission in bringing optimism and joy to the masses through social video interaction, we provide mobile and PC users with “many-to-many” and “one-to-many” live social video communities through social interactive entertainment platforms including Sina Show, Miao Broadcasting (喵播), and Feng Broadcasting (瘋播).

As part of our strategic development of domestic multistreaming platforms, we continually optimize and develop our live streaming platforms to improve user experience and interactivity, including the upgrade of functions such as “host PK” and “dating party”.

To further leverage our influence and industrial leading position, we actively expand our overseas business and drive product innovation, such as the overseas version of Tian Ge’s flagship product “Miao Broadcasting” named “Mlive” for our users in the Southeast Asian market as well as the provision of technical support services to “Boomlive” (a local live streaming platform targeting the Indonesian market).

Vision Tian Ge Interactive is here to make the world smile every day.

Our mission is to bring optimism and joy to the masses by building technologies and platforms that enable live social video interaction.

Mission

- Showcase youth power through every video window.
- Break geographic boundaries and share the world’s sparkle and vitality through the global network.
- Establish harmonious online ecosystems with an ever-changing horizon.
- Meet and exceed each and every customer’s needs.
- Maintain a consistent focus on corporate responsibility by introducing programs and activities that create a better and healthier society.

Core Value

- Integrity and Honesty
- Optimism and Dedication
- Open Communication and Innovation





OUR MANAGEMENT APPROACH TO SUSTAINABILITY

As a corporate firmly attached to our vision of “to make the world smile every day”, we have a responsibility and opportunity to bring optimism and joy to all – including our employees, business partners, customers, shareholders, and communities, throughout our sustainability journey. We are dedicated to embedding sustainability into our day-to-day practices, which complements our efforts to create sustainable value for stakeholders while maintaining superior financial performance, to sustain a strong position as trusted, quality live streaming platforms in the PRC.

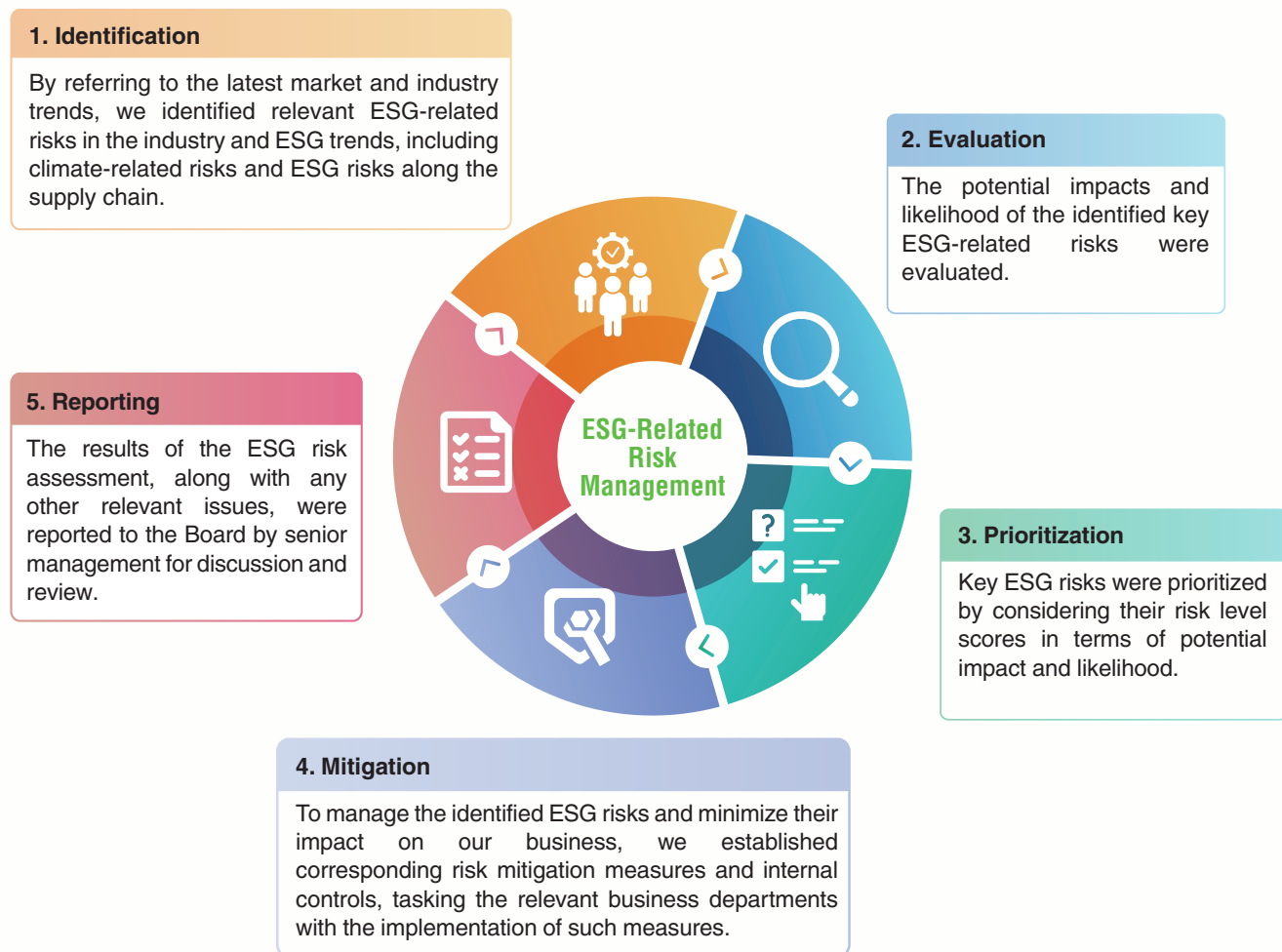
SUSTAINABILITY GOVERNANCE AND BOARD’S OVERSIGHT

As the highest governance body of the Group, the Board of Directors (the “Board”) has the overall responsibility for the Group’s ESG strategy and reporting and provides oversight of ESG issues with an emphasis on the Group’s long-term development and positioning. Delegated by the Board, our senior management oversees ESG management approach and advises the Board on the ESG matters below on a regular basis, including but not limited to:

- Development and review of our sustainability strategies, priorities, goals and targets;
- Identification, evaluation, prioritization, review and management of material ESG-related risks and opportunities (including but not limited to climate-related risks and ESG risks along the supply chain);
- ESG-related training on the latest ESG trends, updates and risk management approach for enhancing the ESG risk management mechanism;
- Review and formulation of the implementation of ESG-related policies and practices to ensure compliance with laws and regulations;
- Monitoring and reviewing our ESG performance and progress against any targets and goals;
- Monitoring and enhancing the Group’s stakeholder engagement channels to ensure effective communication with key stakeholders; and
- Preparing an annual ESG report on its activities for Board’s approval.

ESG-RELATED RISK MANAGEMENT

ESG risk management is regarded as an integral part of sound corporate governance in pursuit of long-term business resilience. As such, the material ESG-related risks are identified, evaluated, prioritized, and managed by our senior management on a regular basis. Corresponding control measures are formulated and implemented at corresponding business levels to mitigate material ESG-related risks. Our senior management submits an ESG-related risk assessment report to the Board periodically and the Board retains ultimate responsibility for oversight of the Group's risk management activities. The Board regularly reviews the effectiveness of the control measures and provides relevant suggestions for improvement when necessary.



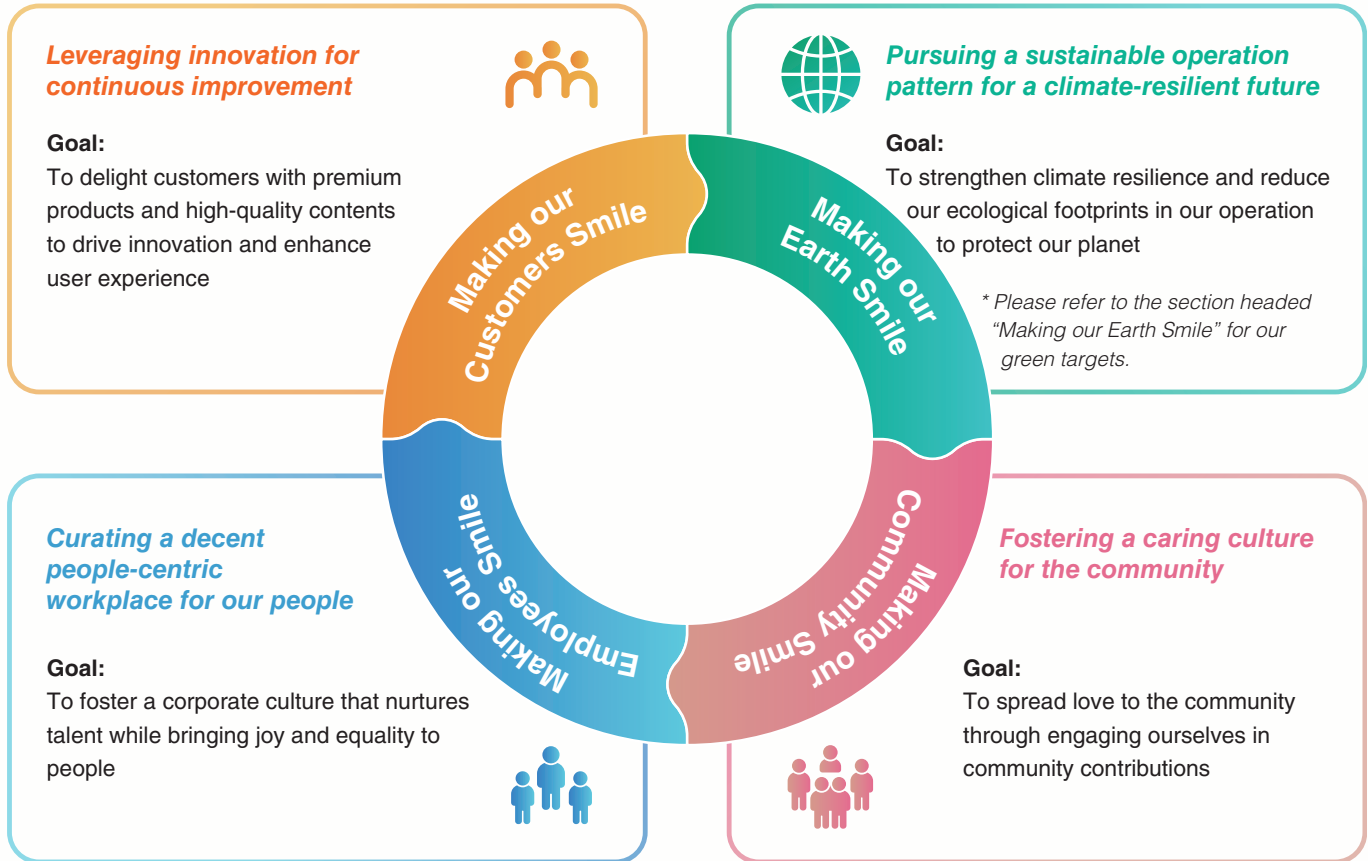
For more details about our corporate governance and risk management approach, please refer to the section of “Corporate Governance Report” in our Annual Report.



OUR MANAGEMENT APPROACH TO SUSTAINABILITY

ESG MANAGEMENT APPROACH AND STRATEGY

Tian Ge’s vision “to make the world smile every day” is a core foundation that underpins our sustainable development. To achieve this vision, we have formulated our ESG framework, which is built on four distinct sustainability pillars: (1) Making our Customers Smile; (2) Making our Employees Smile; (3) Making our Earth Smile; and (4) Making our Community Smile, as well as the goals and targets* for each of the sustainability pillars. Our ESG framework, approved by the Board, guides us to enhance sustainability performance and contribute positively to customers, employees, environment, and communities for us all.



OUR MANAGEMENT APPROACH TO SUSTAINABILITY

STAKEHOLDER ENGAGEMENT

The Group strives to assess and advance our sustainability strategies through ongoing stakeholder engagement and materiality assessment. By actively listening to stakeholders' expectations and concerns, the Group will incorporate them in our business planning and corporate strategic decisions, to improve our corporate social responsibilities.

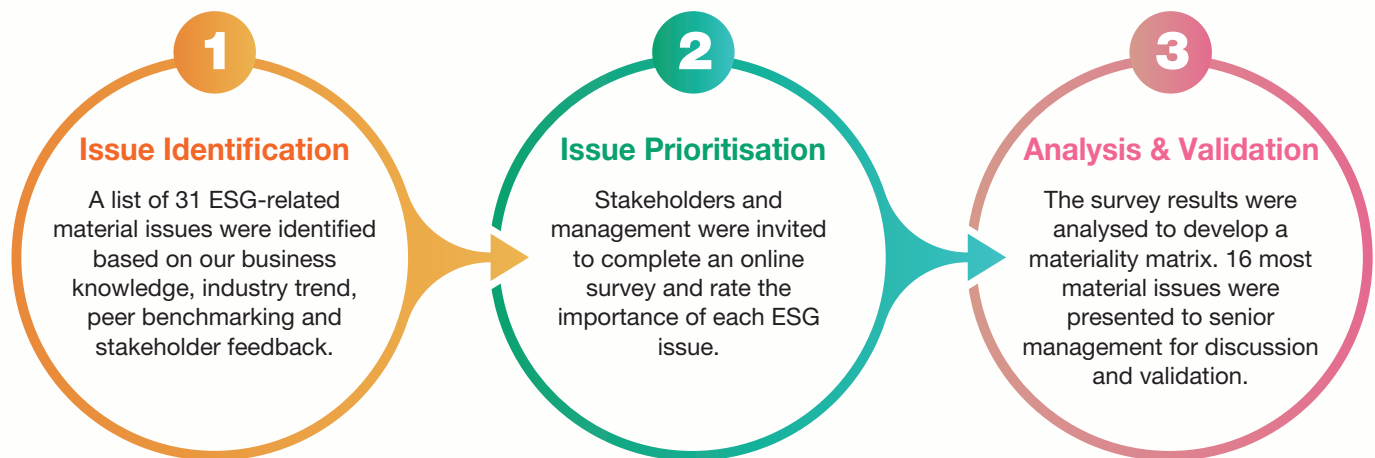
Stakeholder Groups	Ways We Engage	
Shareholders and Investors	<ul style="list-style-type: none"> • General Meeting • Investor Meeting • Press Release • Telephone Interview 	<ul style="list-style-type: none"> • Company Website • Announcement • Social Media
Employees	<ul style="list-style-type: none"> • Staff Mailbox • Instant Messenger 	<ul style="list-style-type: none"> • Intranet Interview • Training Meeting
Government	<ul style="list-style-type: none"> • Consultation • Interview 	<ul style="list-style-type: none"> • Conference • Site Visit
Business Partners (including distributors, sales agents, hosts, and room managers)	<ul style="list-style-type: none"> • Training • Site Visit • Instant Messenger 	<ul style="list-style-type: none"> • Cooperation Meeting • Consultation • Interview
Media Partner and Social Media	<ul style="list-style-type: none"> • Conference • Interview • Instant Messenger 	<ul style="list-style-type: none"> • Cooperation Meeting • Consultation • Company Website
Peer Companies	<ul style="list-style-type: none"> • Professional Consultation • Research Report • Training • Intranet Interview • Instant Messenger 	<ul style="list-style-type: none"> • Company Website • Meeting • Interview • Announcement • Industry Sharing
End-Users	<ul style="list-style-type: none"> • Visit and Offline Events • Intranet • Interview 	<ul style="list-style-type: none"> • Meeting • Social Media Official Accounts
Suppliers	<ul style="list-style-type: none"> • Site Visit • Interview 	<ul style="list-style-type: none"> • Instant Messenger • Cooperation Meeting
Community	<ul style="list-style-type: none"> • Visit and Offline Events • Social Activity • Social Media Official Accounts • Campus Recruitment 	<ul style="list-style-type: none"> • Press Release • Company Website • Consultation • Interview



OUR MANAGEMENT APPROACH TO SUSTAINABILITY

Materiality Assessment

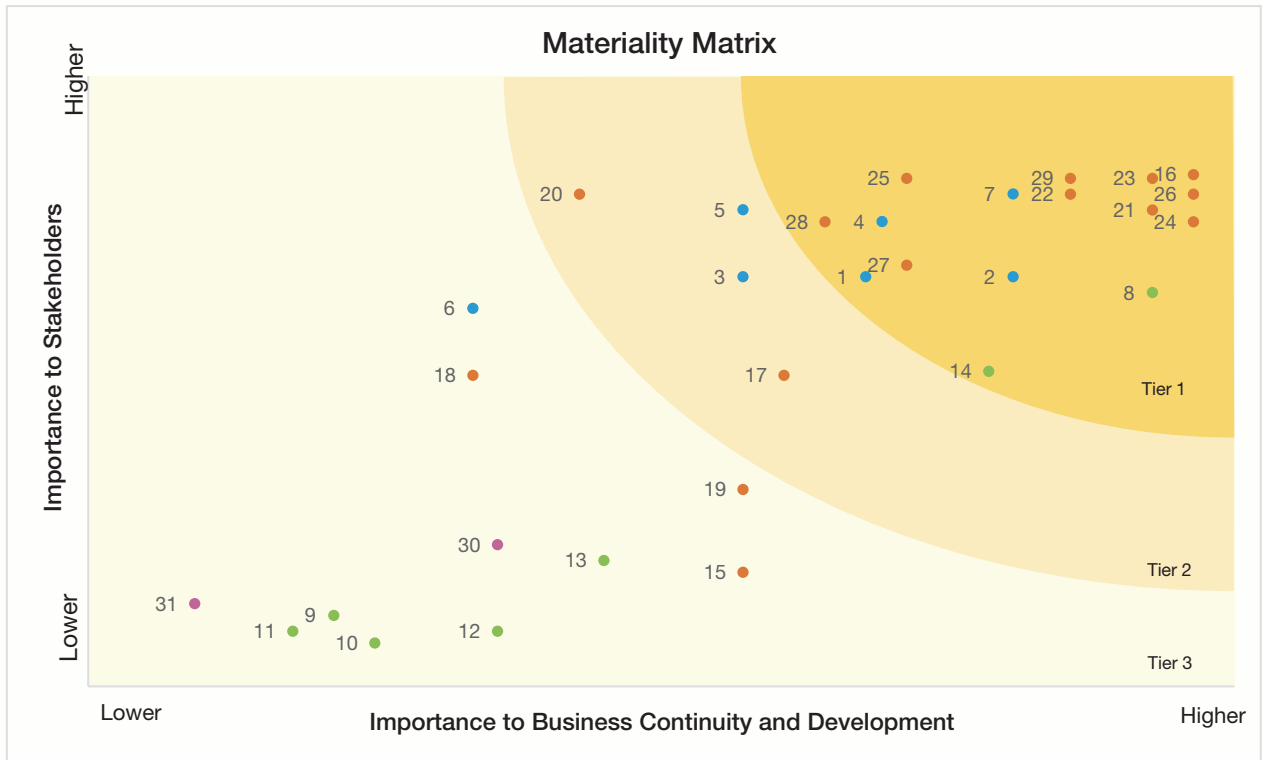
To determine ESG material issues that are the most important to both the Group and its stakeholders, we adopt a systematic three-step approach to identify, prioritize, analyze, and validate the materiality of relevant ESG issues for management and disclosure. We engaged an independent third-party sustainability consultant to conduct a stakeholder engagement exercise through an online questionnaire to identify the materiality of ESG issues during the Reporting Period. This would allow us to better develop and enhance our sustainability strategies, by addressing stakeholders' concerns and opinions.



OUR MANAGEMENT APPROACH TO SUSTAINABILITY

Materiality Matrix

A materiality matrix was used to show the importance of 31 ESG-related material issues to stakeholders and to business. The most material issues are listed in Tier 1 of the matrix, the less material issues are listed in Tier 3. During the Reporting Period, a total of 16 issues in Tier 1 of the matrix were regarded as the most material issues and will be highlighted in this Report.



Tier 1: The Most Material Issues
Tier 2: Moderate Material Issues
Tier 3: Less Material Issues

- | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> 1 Equal Opportunity, Diversity, and Inclusion 2 Employment Compliance 3 Communication with Employees 4 Occupational Health and Safety 5 Employee Training and Development 6 Child and Forced Labor 7 Employee Rights and Welfare | <ul style="list-style-type: none"> 8 Energy Efficiency and Greenhouse Gas Emissions 9 Emission Control 10 Water Efficiency 11 Improving Other Resource Use Efficiency 12 Waste Management 13 Green Procurement 14 Climate Change and Resilience | <ul style="list-style-type: none"> 15 Responsible Supply Chain Management 16 Anti-Fraud and Anti-Corruption 17 Anti-Money Laundering 18 Anti-monopoly and Unfair Competition 19 Emergency Contingency Plan 20 Platform Development Ability 21 Platform Stability 22 Operational Compliance 23 Cybersecurity 24 Selection of Business Partners 25 Customer Privacy 26 Health and Safety of Livestreaming Platforms 27 Complaints Handling and User Experience 28 Customer Satisfaction 29 Intellectual Property Protection | <ul style="list-style-type: none"> 30 Participation in Volunteering Activities 31 Charitable Donations |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|



OUR MANAGEMENT APPROACH TO SUSTAINABILITY

List of ESG-related Material Issues

	ESG-related material issues	Report Sections
Tier 1: The Most Material Issues		
1	Equal Opportunity, Diversity, and Inclusion	Talent Attraction and Retention
2	Employment Compliance	Talent Attraction and Retention
4	Occupational Health and Safety	Occupational Health and Safety
7	Employee Rights and Welfare	Remuneration and Benefits
8	Energy Efficiency and Greenhouse Gas Emissions	GHG Emissions and Energy Reduction
14	Climate Change and Resilience	Climate Change and Resilience
16	Anti-Fraud and Anti-Corruption	Integrity
21	Platform Stability	Making our Customers Smile
22	Operational Compliance	Healthy Live Streaming
23	Cybersecurity	Information Security and Customer Privacy Protection
24	Selection of Business Partners	Supply Chain Management
25	Customer Privacy	Information Security and Customer Privacy Protection
26	Health and Safety of Livestreaming Platforms	Customer Services
27	Complaints Handling and User Experience	Customer Services
28	Customer Satisfaction	Customer Services
29	Intellectual Property Protection	Intellectual Property Protection
Tier 2: Moderate Material Issues		
3	Communication with Employees	
5	Employee Training and Development	
17	Anti-Money Laundering	
20	Platform Development Ability	
Tier 3: Less Material Issues		
6	Child and Forced Labor	
9	Emission Control	
10	Water Efficiency	
11	Improving Other Resource Use Efficiency	
12	Waste Management	
13	Green Procurement	
15	Responsible Supply Chain Management	
18	Anti-monopoly and Unfair Competition	
19	Emergency Contingency Plan	
30	Participation in Volunteering Activities	
31	Charitable Donations	

Stakeholder Feedback and Our Responses

Our responses addressing two key concerns raised by stakeholders are summarised below:

Feedback from Stakeholders



Social responsibility is integral to a company's success as it establishes a foundation of ethical and sustainable practices that resonate with both stakeholders and the wider community. Employees would like to know Tian Ge's approach on social responsibility and its alignment with corporate development.

Our Responses

We recognize the significance of social responsibility in corporate sustainable development. Our initiatives include promoting employee volunteering and fostering a culture of giving back within our team. We will continue to seek opportunities to spread love and bring smiles to our communities. For more details, please refer to the "Making our Community Smile" section.



ESG ratings are becoming widely recognized benchmarks for assessing external performance, playing a crucial role in monitoring and evaluating a corporation's progress in ESG practices. Investors and shareholders are keenly interested in Tian Ge's efforts to enhance its ESG institutional ratings.

We acknowledge the increasing emphasis on ESG ratings. To strengthen our commitment to ESG reporting and refine our related strategies and measures, Tian Ge has engaged an independent third-party sustainability consultant. This is part of our ongoing efforts to enhance our ESG performance, with a focus on potential opportunities for ESG ratings in the near future, as we advance on our sustainability journey.



LEVERAGING INNOVATION FOR CONTINUOUS IMPROVEMENT

Goal:

To delight customers with premium products and high-quality contents to drive innovation and enhance user experience

Most material issues addressed in this chapter:

- Cybersecurity
- Health and Safety of Livestreaming Platforms
- Intellectual Property Protection
- Platform Stability
- Selection of Business Partners
- Operational Compliance
- Customer Privacy
- Complaints Handling and User Experience
- Customer Satisfaction

Innovation is key to our growth. We are determined to improve our user experience by leveraging our passion for innovation to inspire and create positive platforms while strictly abiding by relevant applicable laws and regulations¹ in the locations of our operation.

During the Reporting Period, we were not aware of any material violation of relevant laws and regulations relating to health and safety, advertising and privacy matters relating to products and services provided.

INFORMATION SECURITY AND CUSTOMER PRIVACY PROTECTION

We strive to protect our information systems and manage cybersecurity challenges to ensure the safety of our digital platforms and services. As we become increasingly dependent on the Internet, the scope and severity of cybersecurity challenges and vulnerabilities may continue to intensify.

To ensure safe collection and usage of our customers' personal information, we have developed our own set of management policies to prevent our data from loss, unauthorized access, or modification. Highlights of the relevant management policies are stated as below:



Information Security Management Strategy (《天格科技信息安全事件管理策略》)

- Clearly describes different information security issues in terms of their level of severity and formulates a set of mitigation measures to cope with each issue.



Information Security Management System Policy (《天格科技信息安全管理制度》)

- States a set of fundamental principles to frame our corporate behaviors and practices in response to emerging issues.
- Emergency response arrangements are reviewed periodically to keep up with changes to the evolving security threats, vulnerabilities, and business impacts.
- The system factors in the latest measures and working procedures to deal with incidents that threaten information security.



Information Security Management Approach (《天格科技信息安全管理方針》)

- Illustrates the management target and approach to ensure that information security management at all business sites is operating at the highest level. For instance, only permitted staff is eligible for access to customers' personal data.

¹ Please refer to the "Significant Laws and Regulations" section for the list of product responsibility laws and regulations significant to our business operations.

Besides, a series of comprehensive security controls as well as network and information policy have been formulated by the Group, including but not limited to:

- Information System Failure Contingency Plan (《信息系統服務器故障應急處理預案》)
- Information Security Management Protocol (《信息安全協定》)
- Network Security Management Policy (《網絡設備安全管理規定》)
- Network Security Standard (《網絡設備安全配置規範》)

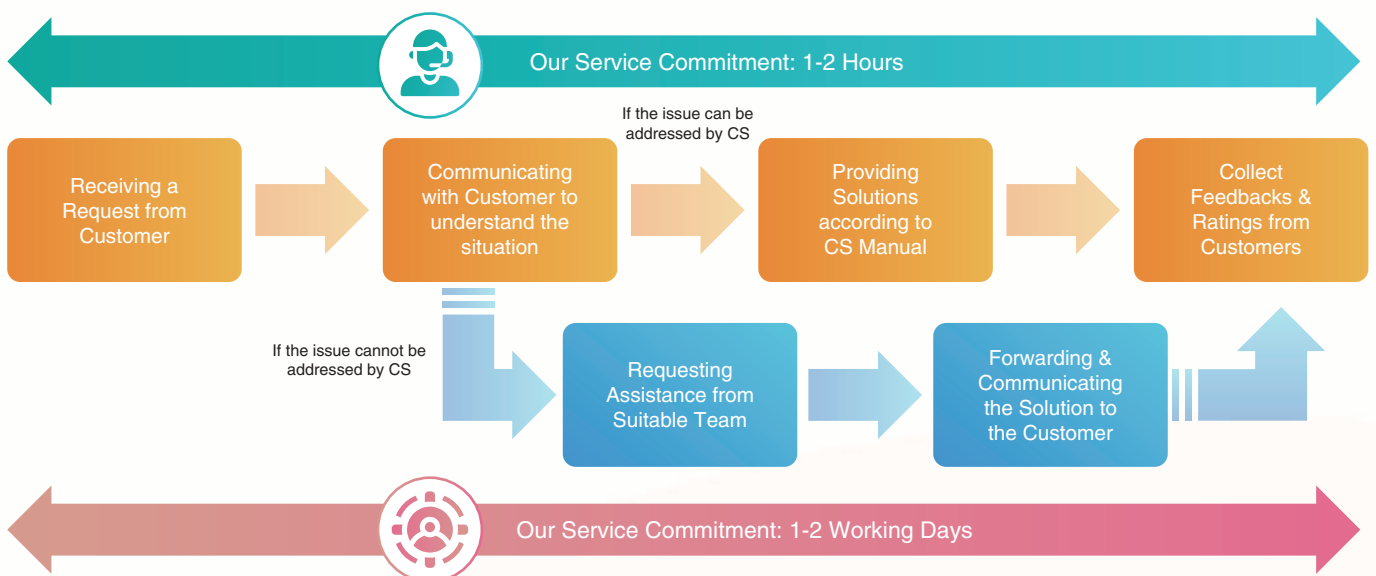
We also require all our employees to sign a confidentiality agreement upon or within one month of commencement of work, to raise their awareness of the risk of data disclosure and protect customer privacy. The agreement clearly states that employees must not disclose customer data and personal data. Employees violating such an agreement will be subject to disciplinary actions, up to and including termination. When users visit our application(s), a message will be popped up to seek users' permission to collect personal information and provide users with the details of our privacy policy and user agreement.

CUSTOMER SERVICES

At Tian Ge, we seek to delight customers with quality customer services. With this mission in mind, our team of well-trained customer service specialists is determined to provide 24/7 customer service support and handles complaints in a professional and courteous manner.

Provide 24/7 customer service support

To enhance user experience, we actively explore advanced broadcasting technology and optimize our platforms through innovations. A set of complaint handling procedures has been established to provide clear instructions to our staff. The following diagram summarizes the standard complaint handling process:



MAKING OUR CUSTOMERS SMILE

To ensure all customer complaints are effectively managed, we have set out the timeframe within which a complaint needs to be resolved:

General Cases	Special Cases
<ul style="list-style-type: none"> Handle solely by the customer service department and our average processing time is 1-2 hours 	<ul style="list-style-type: none"> Require additional support from other departments, and we promise to provide response and solutions within 1-2 working days for the sake of delivering value-added services to our customers with the highest level of quality



Customers can reach us through the stated online channels to express their opinions or suggestions anytime. The Group collects customer feedback through multiple communication channels, including:

Weibo	WeChat	Live chat on our live streaming platforms
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During the Reporting Period, we encountered 0 material substantiated complaint² (2022: 0). Due to our business nature, we do not have products sold or shipped subject to recalls for safety and health reasons.

HEALTHY LIVE STREAMING

As a responsible social video platform operator, Tian Ge continues to foster a healthy and safe live-streaming platform for our users. By operating in strict compliance with laws and regulations³ as well as strengthening our auto-filtering system, we strive to protect the youth from all possible threats of online sexual exploitation and abuse. Since 2012, we have successfully completed a patent application for the Method for Automatic Filtering Disqualified Image based on Multilayer Characteristics (《基於多層特徵的不良圖像自動過濾方法》) that boosts the efficiency and reliability in identifying and monitoring inappropriate content during live-streaming. Also, a healthy live-streaming platform is specially designed for underaged users to prevent internet addiction. Details of the relevant measures are as below:

	<p>Self-developed Auto-Filtering System</p> <ul style="list-style-type: none"> Automatically detect and filter inappropriate content during live-streaming Once sensitive information is detected on our platforms, our content monitoring team will be notified, and the user's account will be warned for rule violation
	<p>Anti-addiction System for Underaged Users</p> <ul style="list-style-type: none"> Ensure our underaged users can gain access to our services with restricted content and browse time Set up a designated mailbox for underaged users to share their opinions and report issues. The contact details can be easily found on the main page and banners of the user account

² Material substantiated complaints are defined as those that would result in long-term significant impact on our customers, or a failure to deliver agreed-upon service requirements.

³ Please refer to the "Significant Laws and Regulations" section for the list of product responsibility laws and regulations significant to our business operations.

Serious breaches of rules, such as posting explicit content, will be subject to termination of user’s account (including IP address blocking). A three-tiered content monitoring system has been set up with an aim to build a healthy live-streaming platform:

BEFORE BROADCAST

1



Registration: Applicants are required to provide printed name shown on the identity cards and register mobile number under the Real-name Registration System (《實名登記制度》).

Agreement: Prior to using any of our platforms, every user ought to abide by the terms of use to ensure that they agree with and clearly understand our terms and regulations including the “Social Platform Content Monitoring and Punishment Agreement”.

Warning: All registered users will be notified that certain types of contents are strictly prohibited and considered as inappropriate on our live streaming platforms, including illegal, unethical, harming, threatening messages and messages that infringe intellectual property.

DURING BROADCAST

2



Content Monitoring: Our content monitoring system, room managers and technological specialists are responsible for monitoring and spotting any non-compliant content in the live streaming rooms.

Self-developed Auto-filtering system: Screenshots of each broadcasting room will be taken every 3 minutes. An automatic detection process will be conducted through our self-developed filtering system. Inappropriate content will be passed to our content monitoring team for further handling.

Penalty: Any host or audience who has broadcast restricted content will be warned and penalised once the non-compliance case is confirmed. We apply penalties based on the level of severity of the non-compliance case, including but not limited to closure of chat rooms, suspension of the user account and permanent deactivation of the user account.

AFTER BROADCAST

3



Follow-up Action: We have made an agreement with the police to report illegal cases. Special attention will be given to severe violations such as drug use and obscenity, while a summary of violations of our terms of services will be reported to relevant local authority on a weekly basis. Administrative accounts of our platforms can also be accessed by the police if necessary. Record of cases of non-compliance will be retained for at least two years.



INTELLECTUAL PROPERTY PROTECTION

The Group values technological innovation and continues to protect our intellectual property. We have established a standard working procedure for Certificate for the Registration of Computer Software Copyright (《計算器軟體著作權登記證書》). Our achievement in innovation and sound management system was recognized by the State as one of the Key Software Enterprises, which allowed us to enjoy tax benefits under the Announcement of the State Administration of Taxation on Issues Concerning the Implementation of Preferential Income Tax Policies for Software Enterprises (《國家稅務總局關於執行軟體企業所得稅優惠政策有關問題的公告》).



Preventing the infringement of intellectual property rights

- The Group reserves the rights to remove the infringing work without prior notice as declared in our broadcasting platform in case of any infringement of intellectual property.



Strengthening intellectual property management capabilities

- Anyone who suspects that his or her intellectual property is being infringed by our hosts or users when using our service, can report to us with supporting evidence.
- An in-depth investigation will then be carried out, and the infringing work will be removed by request without any notice when the issue is confirmed.

During the Reporting Period, no new copyright was registered (2022: 6).

As of December 31, 2023, a total of 724 software copyrights, patents, trademarks, and domain names have been obtained cumulatively.

ADVERTISING

The Group operates in strict accordance with applicable laws and regulations related to advertising⁴. We hold the primary responsibility for determining whether specific advertising content is false or misleading.

Content Management Team

- Require screening and reviewing our advertisement

Broadcasters

- Require screening and reviewing broadcast materials and contents including advertisements uploaded

⁴ Please refer to the “Significant Laws and Regulations” section for the list of product responsibility laws and regulations significant to our business operations.

SUPPLY CHAIN MANAGEMENT

A well-established supply chain management system is crucial to our sustainable operations. Our suppliers are required to comply with applicable laws and regulations in relation to supply chain management. The Group strives to collaborate with suppliers and business partners that value environmental protection, social responsibility, and ethical behavior.

<p>1. Supplier Selection</p> <ul style="list-style-type: none"> We consider the environmental and social performance of suppliers and prioritize partnering with local suppliers to reduce carbon footprint in transport. 	<p>2. Supply Chain Risk Management</p> <ul style="list-style-type: none"> We conduct an ESG-related risk assessment to identify potential environmental and social risks of our major suppliers along the supply chain, aiming to mitigate such risks effectively. 	<p>3. Monitoring Supplier Performance</p> <ul style="list-style-type: none"> We encourage our suppliers to enhance their ESG performance through regular evaluation and feedback.
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The Group maintains the collaboration with suppliers, ensuring their adherence to our Suppliers' Code of Conduct(《供應商行為準則》), which outlines our expectations for supplier conduct. Our Suppliers' Code of Conduct includes green procurement requirements to guide, such as using eco-friendly packaging and promoting efficient use of resources. More details are illustrated below:

Suppliers' Code of Conduct		
	Focus Areas	Description
1.	Lawful Operations	We require our suppliers to fulfil their social responsibilities by complying with all applicable laws and regulations.
2.	Health and Safety	We require our suppliers to maintain a safe and healthy workplace by establishing relevant health and safety policies, providing safety training, and ensuring easy access to drinking water, toilet, and bathroom facilities.
3.	Employee Rights	We require our suppliers to respect human and labour rights by prohibiting child and forced labour, promoting anti-discrimination, supporting the freedom of association and collective bargaining rights.
4.	Environmental Protection	We require our suppliers to protect the environment by implementing energy-saving and resource-conserving measures and handling and storing all types of waste properly
5.	Green Procurement	We require our suppliers to prioritize the purchase of green and safe products and services with improved recyclability, reduced packaging materials, higher energy and water efficiencies, greater durability, and minimal environmental impacts during the entire life cycle.
6.	Business Ethics	We require our suppliers to perform high ethical conduct by respecting intellectual property rights and upholding anti-corruption practices.





MAKING OUR CUSTOMERS SMILE

To mitigate environmental and social risks, we have conducted assessments on ESG risks to identify potential environmental and social risks along the key suppliers in our supply chain. The Board and senior management closely monitor ESG risks along the supply chain, and regularly review the effectiveness of control measures. We will continue to look for areas for improvement to further strengthen our supplier management approach. According to our findings, none of the suppliers were considered “high risk” in the assessment.

We mainly engage internationally renowned companies and IT product suppliers, which uphold and demonstrate a high standard of integrity in terms of environmental and social responsibilities covering environmentally preferable products and services.

ESG Responsibilities

- Adopt the use of lightweight packaging to reduce packaging waste
- Encourage the use of recycled and renewable materials to minimize the environmental impacts of packaging waste
- Replace traditional plastic packaging with paper and fibre alternatives
- Enhance the durability and reparability of devices to extend the products’ life span
- Constantly explore opportunities to upgrade the design of products and packaging to further reduce environmental impacts

During the Reporting Period, we had 2 (2022: 3) major suppliers, all of which were in the PRC, and we required all our major suppliers to implement practices relating to engaging suppliers.

CURATING A DECENT PEOPLE-CENTRIC WORKPLACE FOR OUR PEOPLE

Goal:

To foster a corporate culture that nurtures talent while bringing joy and equality to people

The most significant issues addressed in this chapter:

- Employee Rights and Welfare
- Employment Compliance
- Occupational Health and Safety
- Equal Opportunity, Diversity, and Inclusion
- Anti-Fraud and Anti-Corruption

TALENT ATTRACTION AND RETENTION

Committed to shaping a diverse and caring working environment, Tian Ge strives to recruit and retain our pool of talent. In addition to our employment policies in accordance with applicable laws and regulations⁵, we provide competitive remuneration packages to our employees and attract talents through various channels including but not limited to job fairs, online recruitment, media advertisement and employee referral, etc. We also make use of our official WeChat account to promote recruitment opportunities and reach out to potential candidates.

To embed our core value of integrity into the recruitment process, we have formulated a thorough recruitment policy and measures as summarized below:

Step 1	Step 2	Step 3
Review applicants' identity documents to prevent underaged hires.	Invite shortlisted candidates to perform written test and interview to assess their technical and professional expertise for a particular position.	Perform background check and sign contract with successful candidates.

We respect the labour rights of all our employees. The Group makes employment decisions, such as recruitment, promotion, etc., on fair and equitable grounds, by taking into consideration the skills, abilities, experiences as well as qualifications of our staff and potential candidates. We strive to create a workplace free from discrimination based on gender, age, nationality, race, disability, or any other personal characteristics. Our staff are encouraged to raise concerns and report to senior management in case of any suspected case of discriminatory behaviour.

⁵ Please refer to the “Significant Laws and Regulations” section for the list of employment laws and regulations significant to our business operations.



The Group has zero tolerance for child and forced labour in strict compliance with all applicable labour-related laws and regulations⁶. To prevent child labour and forced labour, all our applicants are required to present their identity documents during recruitment process. We also ensure that our employees clearly understand the number of rest days and details of work arrangement as stipulated in our employee handbook. In case of identification of child or forced labour at workplace, we will take prompt actions, followed by immediate dismissal in protection of their rights. Our human resources department reviews the recruitment practices regularly to ensure the effectiveness of our existing measures against child and forced labor.

Our employee handbook and contract clearly state standard working hours, overtime policy, rest periods, leave and dismissal arrangement, compensation, recruitment, and promotion, etc. Subject to our operational needs, employee can be paid for authorised and agreed overtime work. Flexible work arrangements, such as the five-day work week and flexible working hours, are launched to promote work-life balance.

STAFF OVERVIEW⁷

	Unit	2023	2022
Total Staff	Number of people	123	281
By Gender			
Male	Number of people	74	190
Female	Number of people	49	91
By Employment Type			
Full-time	Number of people	123	271
Part-time	Number of people	0	10
By Employment Category			
Senior Management	Number of people	37	48
Middle Management	Number of people	15	31
General and Technical Staff	Number of people	71	202
By Age Group			
30 or below	Number of people	35	97
31-40	Number of people	51	145
41-50	Number of people	27	35
51 or above	Number of people	10	4
By Geographical Location			
Hong Kong	Number of people	19	29
Mainland China	Number of people	97	247
Other regions	Number of people	7	5

⁶ Please refer to the “Significant Laws and Regulations” section for the list of labour standards laws and regulations significant to our business operations.

⁷ Included the Group’s overall employee data.

TURNOVER RATE

	Unit	2023	2022
Total Turnover Rate	%	145	48
By Gender			
Male	%	192	32
Female	%	74	85
By Age Group			
30 or below	%	181	74
31-40	%	185	32
41-50	%	71	25
51 or above	%	13	150
By Geographical Location			
Hong Kong	%	37	150
Mainland China	%	169	37
Other regions	%	0	0

REMUNERATION AND BENEFITS

As a caring employer, the Group remains committed to fostering employee well-being and engagement through a series of measures. We provide competitive remuneration package, which go beyond the regulatory requirement. Our remuneration package mainly includes basic salary, special bonuses, paid leaves, and allowances. Special bonuses, such as performance bonus, project bonus and internal referral bonus, are provided to employees based on their individual performances and their contribution to the Group.

Our employees are also entitled to the following benefits:

Special Bonuses	Festival Bonuses	Lunch Allowances	Marriage Benefits
Overtime Allowances	Birthday Coupons	Annual Travel	Free Overtime Meals
Transportation Subsidies	Maternity Allowances	Book Purchase Subsidies	Monthly Attendance Bonus

The Group provides our PRC staff with pension insurance, medical insurance, unemployment insurance, maternity insurance, work injury insurance and housing provident fund (五險一金) and contributes mandatory provident fund for our employees in Hong Kong.



MAKING OUR EMPLOYEES SMILE

We closely engage with our employees to host a variety of activities to enhance their well-being, such as annual dinner, teambuilding activities and meal gatherings. We value the voices of our people and encourage our employees to share their feedback with us through our WeChat official account.



Annual Dinner

During the Reporting Period, we were not aware of any material non-compliance with relevant laws and regulations concerning compensation and dismissal, recruitment, and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, other benefits, and welfare as well as child labour and forced labour.

OCCUPATIONAL HEALTH AND SAFETY

The Group regards employee health and safety as the top priority in our business as we are responsible for safeguarding the well-being of our employees. We have formulated a multi-pronged approach in support of employees' health and safety, while staying aligned with the requirements set out in applicable laws and regulations⁸. To ensure the health and safety of our staff, we have implemented the following measures and will continuously monitor the implementation of our relevant measures:

Measure	Description
New Employee Medical Examination	<ul style="list-style-type: none"> We require all new employees to undertake a pre-employment medical examination, to detect potential health problems as early as possible.
Medical Consultation and Seminars	<ul style="list-style-type: none"> To keep track of our employees' health status, we arrange annual medical check-up, weekly-medical consultation sessions and quarterly medical seminars for them.
Free Fitness Equipment	<ul style="list-style-type: none"> Fitness equipment such as gym facilities are provided in the office where staff members are free to enjoy the office gym facilities during leisure time.
Facility Maintenance	<ul style="list-style-type: none"> We conduct fire drills, maintenance, and inspection of fire protection system on a regular basis, including first-aid kits, fire sprinkler system, fire alarm system and emergency exit.

During the Reporting Period, there were no lost days (2022: 0) due to work injury and absence of any work-related casualties. Also, there were no work-related fatalities (2022: 0) in the past three years (including the reporting year) and we were not aware of any material non-compliance with laws and regulations about providing a safe working environment and protecting employees from occupational hazards.

⁸ Please refer to the "Significant Laws and Regulations" section for the list of occupational health and safety laws and regulations significant to our business operations.



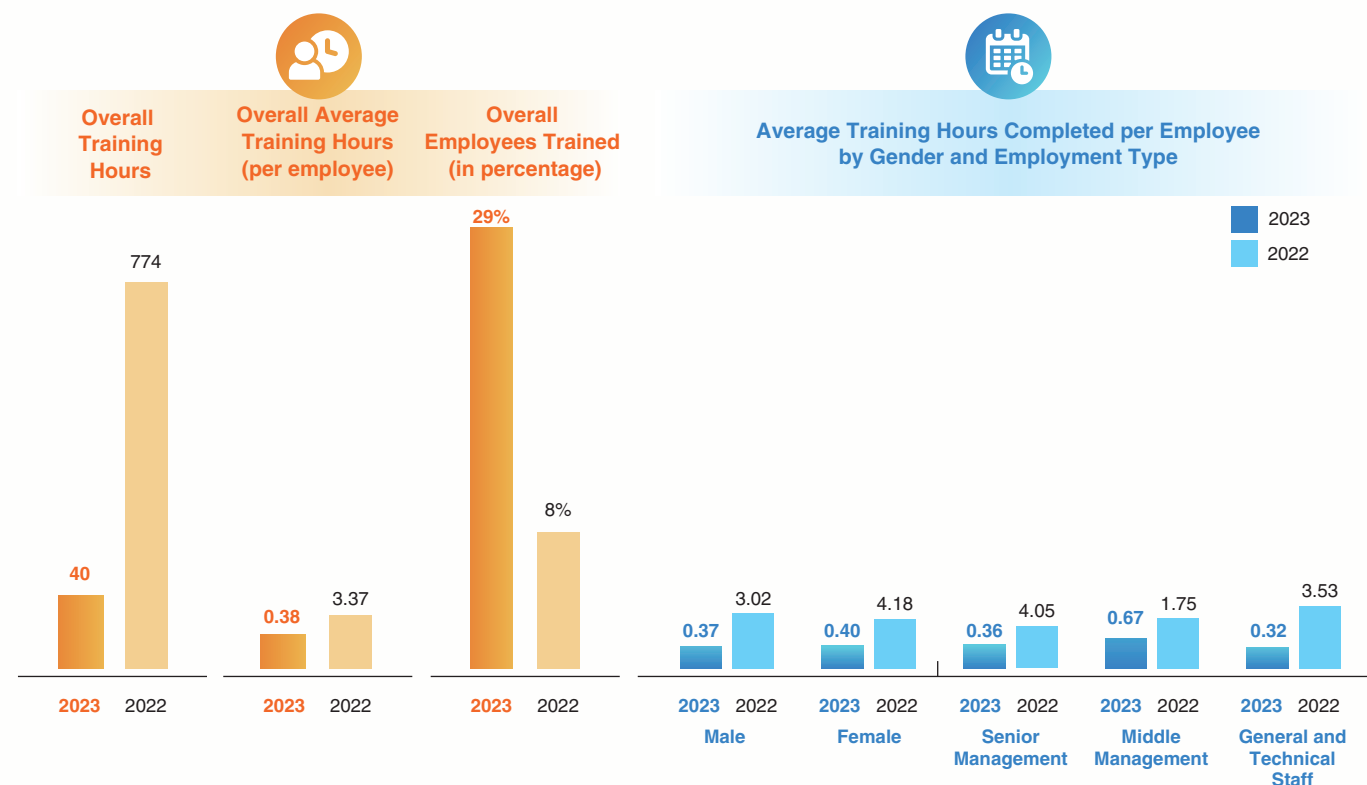
DEVELOPMENT AND TRAINING

Diversified learning opportunities enable our employees to develop their professional knowledge and skills. To enhance our employees’ work satisfaction and morale, the Group has implemented a holistic Training Management Policy. During the Reporting Period, we organised different types of trainings, including but not limited to:

Orientation Training	Vocational Training	Management Training
<ul style="list-style-type: none"> New Employees Training 	<ul style="list-style-type: none"> Talent Acquisition Training Data Analysis Training 	<ul style="list-style-type: none"> Anti-corruption Training Tax Planning Training Performance Management Training

We highly encourage our employees to participate in external training activities to meet their individual learning needs and gain more opportunities to network with other professionals. To achieve this objective, we provide our employees with monetary rewards for passing nationally recognised qualifications and certifications.

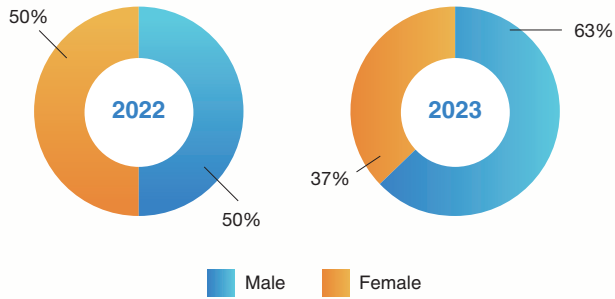
Training Hour and Percentage⁹



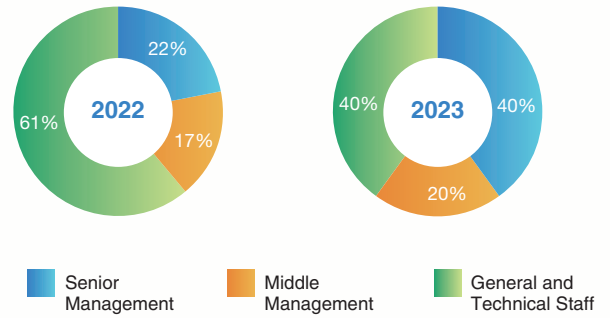
⁹ The training and percentage data are calculated using the total number of employees in our operating offices of core live streaming business for the respective reporting year.



Training Ratio by Gender



Training Ratio by Employment Type



The Group celebrates and shows appreciation of our employee contribution by providing equal promotion, pay and bonus based on their work performances. We regularly conduct performance appraisal for all employees to monitor and assess their performances based on job nature and requirements. To promote fairness, the appraisers are required to evaluate the employees' performances objectively on a quantitative scale based on a set of key performance indicators. The performance-based appraisal system does not only serve as a basis for non-discriminatory promotion, pay and bonus, it also provides a communication platform between employees and the management to look for opportunities to develop and advance their careers.



INTEGRITY

The Group upholds the highest ethical standards of integrity and honesty, and we strictly adhere to all relevant laws and regulations¹⁰. We have established an internal control system to prevent corruption and bribery in all business operations of the Group. Also, an anti-corruption policy is in place to facilitate continuous monitoring of any case of corruption, bribery, money laundering or other related malpractice.

Member of the China Enterprise Anti-Fraud Alliance

As a member of the China Enterprise Anti-Fraud Alliance (also known as “CEAFA”, “中國企業反舞弊聯盟”), we strive to strengthen our commitment to fight against corruption. CEAFA is a national anti-fraud organisation established by leading Chinese companies, Guangdong Enterprise Institute for Internal Controls and Sun Yat-Sen University Internal Control Research Centre for Enterprises to build a business environment with integrity and strengthened business internal control.



The Group has established a whistleblowing policy to provide employees with a platform to report and raise concerns against cases of misconduct and malpractice through our hotline, email and by post. Strict measures are in place to protect the identity of whistleblowers as well as information collected. In response to the reported cases, we have a dedicated monitoring team that is responsible for handling the reports and investigating all credible allegation of such misconduct thoroughly. The findings are submitted to the Board and relevant parties for their endorsement. The Board has an overall responsibility for the mechanism, whereas the Audit Committee is responsible for overseeing and implementing the mechanism.

To raise awareness on anti-corruption, we provided anti-corruption training to directors and staff during the Reporting Period:

- **Anti-corruption training for both directors and employees:**
 - o short videos and case studies published by Hong Kong Independent Commission Against Corruption to help our staff understand the importance and requirements of building a fair business environment
 - o ways to avoid conflict of interest at workplace
- **Access to online anti-corruption training materials for directors:**
 - o Online lessons prepared by CEAFA anytime to facilitate continuous learning on the anti-corruption topics

During the Reporting Period, we were not aware of any material non-compliance with relevant laws and regulations with respect to corruption, bribery, extortion, fraud and money laundering, and there were no concluded legal cases regarding corrupt practices brought against the Group or its employees (2022: nil).

¹⁰ Please refer to the “Significant Laws and Regulations” section for the list of anti-corruption laws and regulations significant to our business operations.

PURSUING A SUSTAINABLE OPERATION PATTERN FOR A CLIMATE-RESILIENT FUTURE

Goal:

To strengthen climate resilience and reduce our ecological footprints in our operation to protect our planet

The most significant issues addressed in this chapter:

- Energy Efficiency and Greenhouse Gas Emissions
- Climate Change and Resilience

The Group strives to integrate a low-carbon footprint business model to enhance climate resilience and contribute to a more sustainable world. We strictly abide by the relevant environmental laws and regulations¹¹ in which our core business is located. Our Environmental Policy has been put in place to provide employees with clear guidelines on how to conserve natural resources effectively in our daily operations.

Due to our business nature, our operational activities do not involve any raw material processing and packaging material production, hence, our business does not have a significant impact on the environment and natural resources.

During the Reporting Period, we were not aware of any material breach of relevant environmental laws and regulations.

Case Study

Small Acts, Big Impact: Nurturing Green Culture in our Workplace

In our ongoing efforts to be mindful of our environmental impacts and nurture a green workplace culture, we introduced a few new initiatives during the Reporting Period:

- **Team Stewardship Initiative:** we have introduced an engaging campaign across departments and teams to encourage team members to play a part in being environmentally responsible.
- **Energy-Conscious Practices:** in line with our commitment to environmental responsibility, our dedicated employees take conscious steps, such as turning off lights and air conditioning before leaving each workday.
- **Regular Monitoring:** we have designated personnel for daily inspections.

¹¹ Please refer to the “Significant Laws and Regulations” section for the list of environmental laws and regulations significant to our business operations.







CLIMATE CHANGE AND RESILIENCE

Climate change poses immense threat to the globe and to business, which leads to more frequent extreme weather events and could affect our business continuity.

To alleviate the potential risks from climate change, an ESG-related risk assessment has been conducted to identify relevant climate-related risks and their impacts to us. Corresponding risk mitigation measures have been formulated to address the risks accordingly. We would evaluate the effectiveness of existing mitigation measures and explore possible areas of improvement on a regular basis, further strengthening our business resilience towards climate change.


Climate-related risks	Our Responses
Physical Risks	
Acute physical changes, such as increased severity and frequency of extreme weather events, e.g., typhoons, intense precipitation, droughts, flooding, and extreme temperature	<ul style="list-style-type: none"> • Closely monitoring local weather conditions to enhance emergency preparedness against adverse weather events such as super typhoons and heavy rainstorms • Providing flexible work arrangements with precautionary measures in place to ensure the safety of our employees
Transition Risks	
More ambitious climate policies and regulations to support national decarbonization efforts	<ul style="list-style-type: none"> • Regularly monitoring the latest government policies, regulatory updates, and market trends • Reviewing and adjusting our climate-related policies

To make our operations more resilient towards climate change, we have established the following green targets:

Our Green Targets		Progress
 Emissions	<ul style="list-style-type: none"> To reduce our air emissions and greenhouse gas (“GHG”) emissions by improving energy efficiency and incorporating energy-saving measures 	Achieved
 Waste	<ul style="list-style-type: none"> To minimize our waste generation by applying 4R principles, avoiding unnecessary consumption 	Achieved
 Energy	<ul style="list-style-type: none"> To reduce our energy consumption by implementing energy conservation measures 	Achieved
 Water	<ul style="list-style-type: none"> To improve water efficiency by implementing water conservation measures 	In Progress

GHG EMISSIONS AND ENERGY REDUCTION

We strive to reduce our air and GHG emissions by enhancing energy efficiency and implementing energy-saving measures. Our energy consumption mainly comes from purchased electricity for offices, and fuel consumption (including unleaded petrol and diesel oil) for vehicles. As a responsible operator, we have implemented a set of energy-saving measures, with details stated below:



Energy-Saving Measures

- Installing reflective panels at the windows to avoid direct insolation heating up the office and save electricity cost for air-conditioning
- Reminding employees to switch off the idle electrical appliances
- Encouraging employees to take public transport or join carpooling to reduce carbon emissions
- Conducting inspections to ensure air-conditioners are turned off during non-working hours
- Promoting green procurement and opt for the electrical appliances with Grade One Energy Label, as the highest energy efficiency level, during procurement process
- Monitoring electrical appliances by the Smart Energy Saving Application which allows our administration team to remotely control the time limit of electrical appliance and switch off all sockets and appliances when they are not in use
- Planting greenery of 500-meter square at the rooftop of the building to lower the room temperature in our Hangzhou Office

Due to the business nature of our live-streaming platform, the daily operations of the Group have relatively little impact on the environment and natural resources.



WASTE REDUCTION

The Group is committed to minimising our waste generation by incorporating the 4-R principles – Replace, Reduce, Reuse, Recycle in our daily operation. To mitigate the impact of our waste generation, general refuse is collected in our offices and then handled by a designated sanitation station for centralised disposal. In addition, the following waste reduction measures are adopted:

Replace

We promote a paperless workplace by adopting online human resource management system and performing administrative work online.

Reduce

We require our employees to print double-sided to reduce paper waste.

Recycle

Electrical refuse is separated from other non-recyclables and sent to qualified third-party organisation for proper recycling.

Reuse

A good office supplies management is maintained to reduce wastage.

WATER CONSERVATION

We source our domestic water from local water suppliers in our locations of operation. During the Reporting Period, the Group did not encounter any difficulties in sourcing water, with our core operations obtaining sufficient water to meet their daily operational needs. We are still devoted to improving water efficiency by implementing various water-saving measures including:



Water-Saving Measures

- Adopting different water-saving technologies, such as use of drip irrigation, time control and partial spraying for irrigation in our Hangzhou Office, to optimize water efficiency
- Placing water-saving reminders and signs next to water taps for the hope that our employees develop water-saving habit during daily operations
- Educating our staff on conservating water resources

ENVIRONMENTAL KPIS^{12, 13}

	Unit	2023	2022
Air Emissions			
Nitrogen oxides (NO _x)	kg	101.09	366.06
Sulphur oxides (SO _x)	Kg	0.16	0.44
Particulate matter (PM)	kg	11.91	43.31
GHG Emissions¹⁴			
Total	tCO ₂ -eq	192.76	428.97
Scope 1: Direct emissions	tCO ₂ -eq	27.75	72.58
Scope 2: Energy indirect emissions	tCO ₂ -eq	165.01	356.39
Intensity	tCO ₂ -eq/employee	1.84	1.87
Non-Hazardous Waste Generated¹⁵			
Total	tonnes	21.29	56.14
Waste disposed	tonnes	21.29	55.60
Waste collected for recycling	tonnes	0	0.54
Intensity	tonnes/employee	0.20	0.24
Energy Consumption			
Total	MWh	374.70	855.86
Purchased Electricity	MWh	274.19	587.10
Non-Renewable Fuel	MWh	100.51	268.76
Intensity	MWh/employee	3.57	3.72
Water Consumption¹⁶			
Total	m ³	3,421.00	45.00
Intensity	m ³ /employee	60.02	0.53

¹² Totals may not be the exact sum of numbers shown here due to rounding.

¹³ The intensity metric in this chapter is based on the number of employees in our operating offices of core live streaming business for the respective reporting year, unless otherwise specified.

¹⁴ According to the revised edition of the GHG Protocol: Corporate Accounting and Reporting Standard published by the World Business Council For Sustainable Development and the World Resources Institute, Scope 1 direct emissions include GHG emissions directly generated by businesses owned or controlled by the Group, and Scope 2 indirect emissions include “indirect energy” GHG emissions from the consumption of electricity (purchased or acquired), heat energy, refrigeration and steam within the Group.

¹⁵ Due to our business nature, we were not aware of any significant generation of hazardous waste and did not consume any packaging material during the Reporting Period.

¹⁶ The data on water consumption for our Hangzhou Office was excluded during the Reporting Period due to the unavailability of sub-metering for individual occupant provided by the respective building management office. Therefore, the data disclosed for 2023 only covered our Jinhua Office and Hong Kong Office.



FOSTERING A CARING CULTURE FOR THE COMMUNITY

Goal:

To spread love to the community through engaging ourselves in community contributions.

We continue to uphold our belief and vision to make the world smile every day and are dedicated to bringing positive influence on our community. Over the years, we have involved in various social welfare activities and put great efforts, including time and resources, into making positive contributions to our communities. We hope to make our customers feel proud of our services.

We did not participate in any community investment initiatives during the Reporting Period; however, we actively encourage our employees to participate in volunteer activities in their spare time, such as blood donation for the people in need. Looking ahead, we will continue to explore opportunities in contributing to community events and charitable donations to play a role in making our community filled with care and smile.

SIGNIFICANT LAWS AND REGULATIONS

	Mainland China	Hong Kong
Environmental		
Aspect A1: Environment	<ul style="list-style-type: none"> • Environmental Protection Law of the PRC (《中華人民共和國環境保護法》) 	<ul style="list-style-type: none"> • Air Pollution Control Ordinance (Cap. 311) • Waste Disposal Ordinance (Cap. 354) • Water Pollution Control Ordinance (Cap. 358) • Ozone Layer Protection Ordinance (Cap. 403) • Dumping at Sea Ordinance (Cap. 466) • Environmental Impact Assessment Ordinance (Cap. 499) • Hazardous Chemicals Control Ordinance (Cap. 595) • Product Eco-responsibility Ordinance (Cap. 603)
Social		
Aspect B1: Employment	<ul style="list-style-type: none"> • Labour Law of the PRC (《中華人民共和國勞動法》) • Labour Contract Law of the PRC (《中華人民共和國勞動合同法》) • Social Insurance Law of the PRC (《中華人民共和國社會保險法》) 	<ul style="list-style-type: none"> • Labour Relations Ordinance (Cap. 55) • Employment Ordinance (Cap. 57) • Employees' Compensation Ordinance (Cap. 282) • Trade Unions Ordinance (Cap. 332) • Sex Discrimination Ordinance (Cap. 480) • Mandatory Provident Fund Schemes Ordinance (Cap. 485) • Disability Discrimination Ordinance (Cap. 487) • Family Status Discrimination Ordinance (Cap. 527) • Race Discrimination Ordinance (Cap. 602) • Minimum Wage Ordinance (Cap. 608)
Aspect B2: Health and Safety	<ul style="list-style-type: none"> • Fire Protection Law of the PRC (《中華人民共和國消防法》) • Labour Contract Law of the PRC (《中華人民共和國勞動合同法》) 	<ul style="list-style-type: none"> • Occupational Safety and Health Ordinance (Cap. 509) • Fire Safety (Buildings) Ordinance (Cap. 572)



SIGNIFICANT LAWS AND REGULATIONS

	Mainland China	Hong Kong
Aspect B4: Labour Standards	<ul style="list-style-type: none"> Labour Law of the PRC (《中華人民共和國勞動法》) Labour Contract Law of the PRC (《中華人民共和國勞動合同法》) 	<ul style="list-style-type: none"> Employment Ordinance (Cap. 57) Employment of Children Regulations (Cap. 57B) Employment of Young Persons (Industry) Regulations (Cap. 57C)
Aspect B6: Product Responsibility	<ul style="list-style-type: none"> Regulations of the PRC on the Protecting the Safety of Computer Information Systems (《中華人民共和國計算機信息系統安全保護條例》) Provisions on Technological Measures for Internet Security Protection (《互聯網安全保護技術措施規定》) Regulation on Internet Information Service of the PRC (《互聯網信息服務管理辦法》) Measures for the Administration of Communication Network Security Protection (《通信網絡安全防護管理辦法》) Civil Code of the PRC (《中華人民共和國民法典》) Personal Information Protection Law of the PRC (《中華人民共和國個人信息保護法》) Copyright Law of the PRC (《中華人民共和國著作權法》) Regulation on the Protection of the Right to Communicate Works to the Public Over Information Networks (《信息網絡傳播權保護條例》) Measures for the Administrative Protection of Internet Copyright (《互聯網著作權行政保護辦法》) Provisions on the Administration of Internet Audio-Visual Program Service (《互聯網視聽節目服務管理規定》) Advertisements Law of the PRC (《中華人民共和國廣告法》) Interim Measures for the Administration of Internet Advertising (《互聯網廣告管理暫行辦法》) Product Quality Law of the PRC (《中華人民共和國產品質量法》) 	<ul style="list-style-type: none"> Sale of Goods Ordinance (Cap. 26) Telecommunications Ordinance (Cap. 106) Trade Descriptions Ordinance (Cap. 362) Supply of Services (Implied Terms) Ordinance (Cap. 457) Personal Data (Privacy) Ordinance (Cap. 486) Patents Ordinance (Cap. 514) Registered Designs Ordinance (Cap. 522) Copyright Ordinance (Cap. 528) Prevention of Copyright Piracy Ordinance (Cap. 544) Trade Marks Ordinance (Cap. 559) Broadcasting Ordinance (Cap. 562) Unsolicited Electronic Messages Ordinance (Cap.593)
Aspect B7: Anti-corruption	<ul style="list-style-type: none"> Anti-Unfair Competition Law of the PRC (《中華人民共和國反不正當競爭法》) Criminal Law of the PRC (《中華人民共和國刑法》) 	<ul style="list-style-type: none"> Prevention of Bribery Ordinance (Cap. 201) Theft Ordinance (Cap. 210) Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615)

Subject Areas, Aspects, General Disclosure and KPIs		Chapter/Disclosure	Page
A. Environmental			
Aspect A1: Emissions			
General Disclosure		Making Our Earth Smile	27-31
Information on:		Significant Laws and Regulations	33-34
(a) the policies; and			
(a) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.			
KPI A1.1	The types of emissions and respective emissions data.	GHG Emissions and Energy Reduction Environmental KPIs	29 31
KPI A1.2	Direct and energy indirect greenhouse gas emissions and where appropriate, intensity.	Environmental KPIs	31
KPI A1.3	Total hazardous waste produced and where appropriate, intensity.	During the Reporting Period, we were not aware of any significant generation of hazardous waste.	
KPI A1.4	Total non-hazardous waste produced and where appropriate, intensity.	Environmental KPIs	31
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Climate Change and Resilience GHG Emissions and Energy Reduction	28-29 29
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Climate Change and Resilience Waste Reduction	28-29 30



Aspect A2: Use of Resources			
General Disclosure Policies on the efficient use of resources, including energy, water and other raw materials.		Making Our Earth Smile	27-31
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity.	Environmental KPIs	31
KPI A2.2	Water consumption in total and intensity.	Environmental KPIs	31
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Climate Change and Resilience GHG Emissions and Energy Reduction	28-29 29
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) and steps taken to achieve them.	Climate Change and Resilience Water Conservation	28-29 30
KPI A2.5	Total packaging material used for finished products, and if applicable, with reference to per unit produced.	As a social video platform operator, packaging material used for finished products is not applicable to the Group's business.	
Aspect A3: The Environment and Natural Resources			
General Disclosure Policies on minimising the issuer's significant impact on the environment and natural resources.		Due to our business nature, we did not have significant impact on the environment and natural resources.	
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.		
Aspect A4: Climate Change			
General Disclosure Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.		Climate Change and Resilience	28-29
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	Climate Change and Resilience	28-29

B. Social

Employment and Labour Practices

Aspect B1: Employment

<p>General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.</p>		<p>Making Our Employees Smile Significant Laws and Regulations</p>	<p>19-26 33-34</p>
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.	Staff Overview	20
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Turnover Rate	21

Aspect B2: Health and Safety

<p>General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer. relating to providing a safe working environment and protecting employees from occupational hazards.</p>		<p>Making Our Employees Smile Significant Laws and Regulations</p>	<p>19-26 33-34</p>
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Occupational Health and Safety	23
KPI B2.2	Lost days due to work injury.	Occupational Health and Safety	23
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	Occupational Health and Safety	23



Aspect B3: Development and Training			
General Disclosure Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.		Development and Training	24-25
KPI B3.1	The percentage of employees trained by gender and employee category.	Development and Training	24-25
KPI B3.2	The average training hours completed per employee by gender and employee category.	Development and Training	24-25
Aspect B4: Labour Standards			
General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.		Talent Attraction and Retention Significant Laws and Regulations	19-20 33-34
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Talent Attraction and Retention	19-20
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Talent Attraction and Retention	19-20
<i>Operating Practices</i>			
Aspect B5: Supply Chain Management			
General Disclosure Policies on managing environmental and social risks of the supply chain.		Supply Chain Management	17-18
KPI B5.1	Number of suppliers by geographical region.	Supply Chain Management	17-18
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	Supply Chain Management	17-18
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Supply Chain Management	17-18
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Supply Chain Management	17-18

Aspect B6: Product Responsibility			
General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.		Making Our Customers Smile Significant Laws and Regulations As the Group is not involved in product manufacturing and sales, laws and regulations relating to product labelling are not applicable.	12-18 33-34
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Due to our business nature, we did not have products sold or shipped subject to recalls for safety and health reasons.	
KPI B6.2	Number of products and service-related complaints received and how they are dealt with.	Customer Services	13-14
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Intellectual Property Protection	16
KPI B6.4	Description of quality assurance process and recall procedures.	Healthy Live Streaming As the Group is not involved in product manufacturing and sales, recall procedures are not applicable.	14-15
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Information Security and Customer Privacy Protection	12-13



Aspect B7: Anti-corruption			
General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.		Integrity Significant Laws and Regulations	26 33-34
KPI 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.	Integrity	26
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	Integrity	26
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Integrity	26
Community			
Aspect B8: Community Investment			
General Disclosure Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.		Making Our Community Smile	32
KPI B8.1	Focus areas of contribution.	Making Our Community Smile	32
KPI B8.2	Resources contributed to the focus area.	During the Reporting Period, we did not participate in any community investment initiatives and thus no resources were spent.	