天鸽 tianGe

Tian Ge Interactive Holdings Limited

天 鴿 互 動 控 股 有 限 公 司

(Incorporated in the Cayman Islands with limited liability)

Stock Code：1980

2024
Environmental, Social and Governance Report

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ABOUT THIS REPORT

Purpose

Tian Ge Interactive Holdings Limited (the "**Company**" or "**Tian Ge**") and its subsidiaries (collectively, the "**Group**" or "**We**") are pleased to present our ninth 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 2024 to 31 December 2024 (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**"), (iv) Dubai in the United Arab Emirates（the "**UAE**"）, which account for around 95.9% 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 disclosure requirements of the Environmental, Social and Governance Reporting Code (the "**ESG Reporting Code**") as set out in Appendix C2 to the Rules Governing the Listing of Securities (the "**Listing Rules**") of 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 Code: 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 IR@tiange.com.

ABOUT TIAN GE

Founded in Hangzhou 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.

With the rapid global adoption of live streaming, Tian Ge has strategically expanded into overseas markets and leveraged our strong domestic track record in live social video to capture new growth opportunities. This international expansion has become a key driver of our business, positioning Tian Ge as a major player in the global mobile entertainment industry. We have strategically focused on expanding its live streaming business in overseas markets by integrating successful domestic business models with advanced technologies. This approach includes actively exploring unique regional demands and cultural differences, continuously conducting market research, and optimizing its product offering and product features to ensure stable business operations.

Building on our industry leadership, we continue to deepen our presence in the Southeast Asian market by pursuing localized operations and continuously enhancing user experiences. As part of our multi-platform strategy in the region, we have continued to grow its localized live streaming platform "KiWi Live". This platform is specifically tailored for the Indonesian market and has steadily gained popularity, as shown by its rising rankings on Indonesia's social platform bestseller lists and its growing market share.

At the end of 2024, we launched its self-developed social interaction platform "iMee Live". iMee Live focuses on showroom-style live streaming and party games for Gen Z users across Southeast Asia, with a particular emphasis on university-educated micro-influencers in Indonesia. Officially commencing operations in March 2025, iMee Live is engineered to enhance user experience and fortify platform stickiness by cultivating interactive, family-like communities and orchestrating competitive events.

As part of our globalization strategy, our previous joint investment in "Sila Chat" – a live streaming platform focused on voice chat and targeting users in the Gulf Cooperation Council countries – has yielded significant revenue growth in 2024. It is expected that in 2025, Sila Chat will generate strong synergies with our other platforms.

ABOUT TIAN GE

Vision	Tian Ge Interactive is here to make the world smile every day.
Mission	Our mission is to bring optimism and joy to the masses by building technologies and platforms that enable live social video interaction. • 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

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 complement 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.

OUR MANAGEMENT APPROACH TO SUSTAINABILITY

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.

1. Identification

By referring to the latest market and industry trends, we identified relevant ESG-related risks in the industry and ESG trends, including climate-related risks and ESG risks along the supply chain.

2. Evaluation

The potential impacts and likelihood of the identified key ESG-related risks were evaluated.

ESG-Related Risk Management

5. Reporting

The results of the ESG risk assessment, along with any other relevant issues, were reported to the Board by senior management for discussion and review.

3. Prioritization

Key ESG risks were prioritized by considering their risk level scores in terms of potential impact and likelihood.
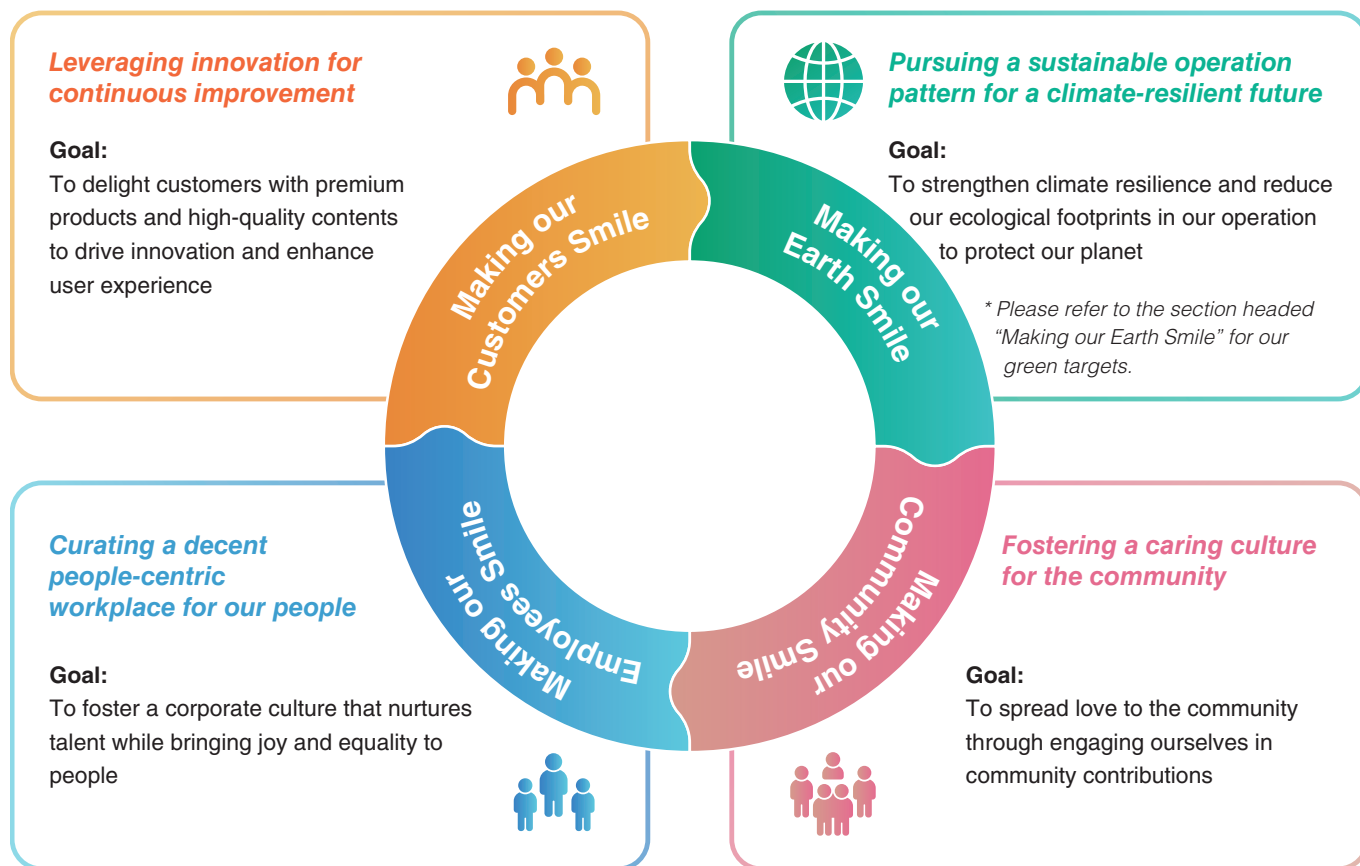
4. Mitigation

To manage the identified ESG risks and minimize their impact on our business, we established corresponding risk mitigation measures and internal controls, tasking the relevant business departments with the implementation of such measures.

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

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.

Leveraging innovation for continuous improvement

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

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

Please refer to the section headed "Making our Earth Smile" for our green targets.

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

Fostering a caring culture for the community

Goal:
To spread love to the community through engaging ourselves in community contributions

Making our Customers Smile
Making our Earth Smile
Making our Employees Smile
Making our Community Smile

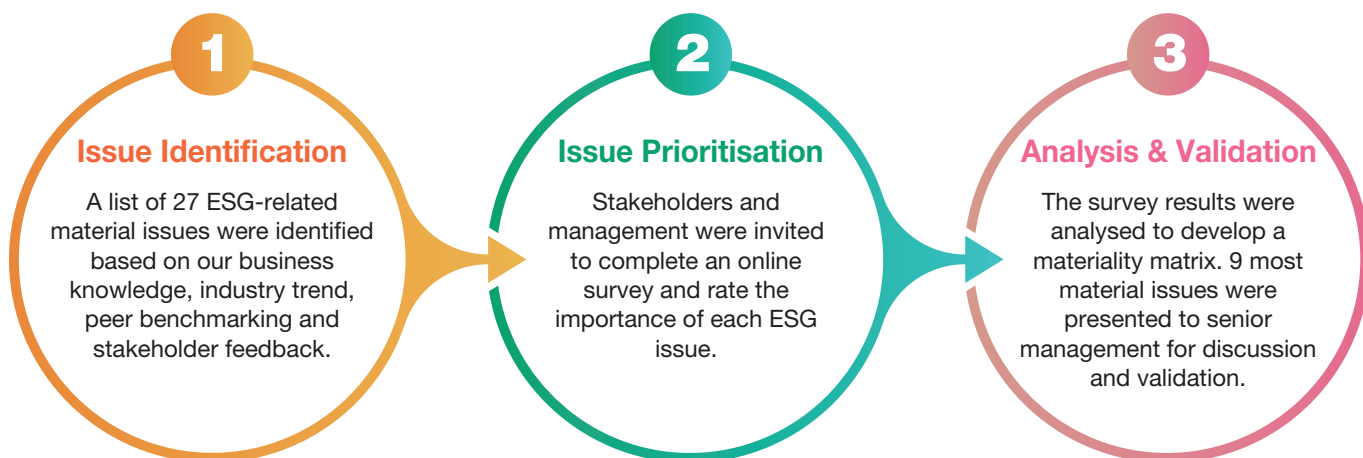# OUR MANAGEMENT APPROACH TO SUSTAINABILITY

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.

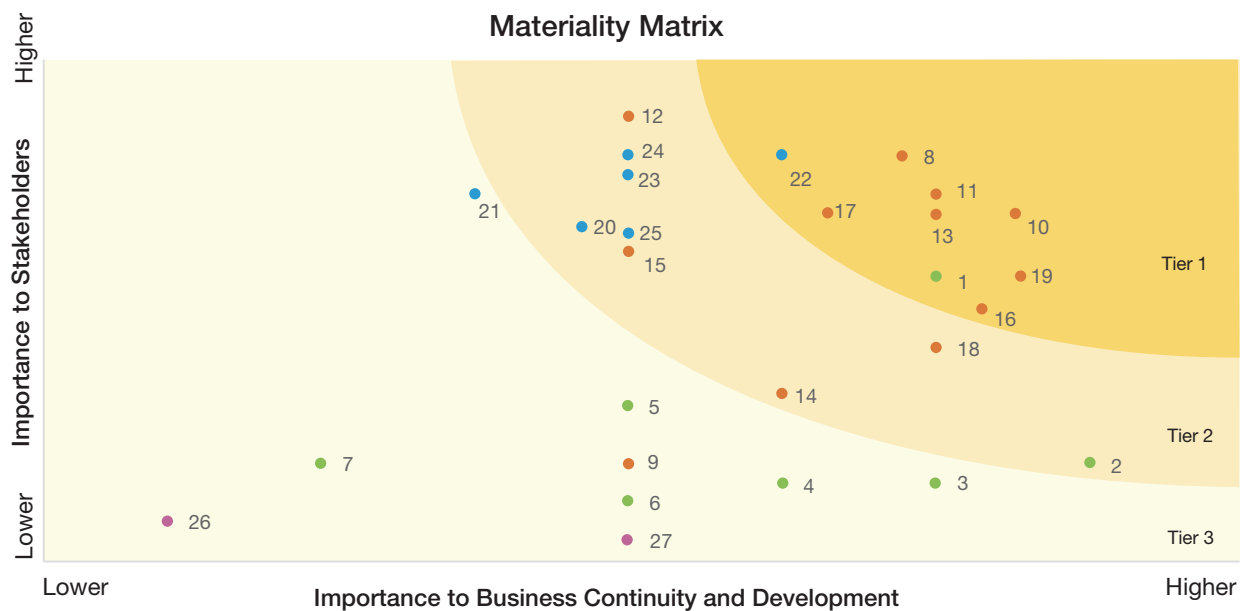| Stakeholder Groups	Ways We Engage	
Shareholders and Investors	• General Meeting • Investor Meeting • Press Release • Telephone Interview	• Company Website • Announcement • Social Media
Employees	• Staff Mailbox • Instant Messenger	• Intranet Interview • Training Meeting
Government	• Consultation • Interview	• Conference • Site Visit
Business Partners (including distributors, sales agents, hosts, and room managers)	• Training • Site Visit • Instant Messenger	• Cooperation Meeting • Consultation • Interview
Media Partner and Social Media	• Conference • Interview • Instant Messenger	• Cooperation Meeting • Consultation • Company Website
Peer Companies	• Professional Consultation • Research Report • Training • Intranet Interview • Instant Messenger	• Company Website • Meeting • Interview • Announcement • Industry Sharing
End-Users	• Visit and Offline Events • Intranet • Interview	• Meeting • Social Media Official Accounts
Suppliers	• Site Visit • Interview	• Instant Messenger • Cooperation Meeting
Community	• Visit and Offline Events • Social Activity • Social Media Official Accounts • Campus Recruitment	• Press Release • Company Website • Consultation • Interview

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.

1

Issue Identification

A list of 27 ESG-related material issues were identified based on our business knowledge, industry trend, peer benchmarking and stakeholder feedback.

2

Issue Prioritisation

Stakeholders and management were invited to complete an online survey and rate the importance of each ESG issue.

3

Analysis & Validation

The survey results were analysed to develop a materiality matrix. 9 most material issues were presented to senior management for discussion and validation.

OUR MANAGEMENT APPROACH TO SUSTAINABILITY

Materiality Matrix

A materiality matrix was used to show the importance of 27 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 9 issues in Tier 1 of the matrix were regarded as the most material issues and will be highlighted in this Report.

Materiality Matrix

1	Energy Efficiency and Greenhouse Gas Emissions	8	Platform Development Ability	20	Equal Opportunity, Diversity, and Inclusion	26	Participation in Volunteer Activities
2	Water Resource Utilization and Conservation	9	Responsible Supply Chain Management	21	Employment Practices and Human Rights	27	Donations
3	Air Emissions	10	Operational Compliance	22	Occupational Health and Safety		
4	Green Procurement	11	Platform Stability	23	Talent Acquisition and Retention		
5	Enhancement of Resource Efficiency	12	Health and Safety of Livestreaming Platforms	24	Employee Well-being and Communication		
6	Waste Management	13	User Experience and Customer Satisfaction	25	Employee Training and Development		
7	Climate Change and Resilience	14	Anti-Monopoly and Unfair Competition				
		15	Intellectual Property Protection				
		16	Selection of Business Partners				
		17	Privacy, Cybersecurity, and Data Protection				
		18	Emergency Contingency Plan				
		19	Business Ethics and Integrity				

List of ESG-related Material Issues

	ESG-related material issues	Report Sections
	Tier 1: The Most Material Issues	
22	Occupational Health and Safety	Occupational Health and Safety
1	Energy Efficiency and Greenhouse Gas Emissions	GHG Emissions and Energy Reduction
10	Operational Compliance	Healthy Live Streaming
11	Platform Stability	Making Our Customers Smile
13	User Experience and Customer Satisfaction	Customer Services
8	Platform Development Ability	Making Our Customers Smile
16	Selection of Business Partners	Supply Chain Management
17	Privacy, Cybersecurity, and Data Protection	Information Security and Customer Privacy Protection
19	Business Ethics and Integrity	Integrity
	Tier 2: Moderate Material Issues	
2	Water Resource Utilization and Conservation	
12	Health and Safety of Livestreaming Platforms	
14	Anti-Monopoly and Unfair Competition	
15	Intellectual Property Protection	
18	Emergency Contingency Plan	
20	Equal Opportunity, Diversity, and Inclusion	
23	Talent Acquisition and Retention	
24	Employee Well-being and Communication	
25	Employee Training and Development	
	Tier 3: Less Material Issues	
21	Employment Practices and Human Rights	
6	Waste Management	
7	Climate Change and Resilience	
3	Air Emissions	
4	Green Procurement	
5	Enhancement of Resource Efficiency	
9	Responsible Supply Chain Management	
26	Participation in Volunteer Activities	
27	Donations	

OUR MANAGEMENT APPROACH TO SUSTAINABILITY

Stakeholder Feedback and Our Responses

Our responses addressing the key concern raised by stakeholders are summarised below:

Stakeholder Feedback

It would be nice for the Company to to enhance the visibility and accessibility of our ESG approach through diversified digital channels, such as online campaigns, corporate videos, corporate website, email communications and other platforms.

Our Response

We appreciate our stakeholders' valuable feedback and recognize the importance of strengthening ESG communication. We will continue to enhance stakeholder engagement by sharing updates on our ESG strategy and initiatives through various channels, including ESG report.

LEVERAGING INNOVATION FOR CONTINUOUS IMPROVEMENT

Goal:

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

The most significant issues addressed in this chapter:

- Operational Compliance
- Platform Stability
- User Experience and Customer Satisfaction
- Platform Development Ability

- Selection of Business Partners
- Privacy, Cybersecurity, and Data Protection

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 regulations[1] 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（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（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（信息安全管理方针）
- 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.

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

MAKING OUR CUSTOMERS SMILE

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 (《信息安全管理協議》)
- Network Security Management Policy (《網絡設備安全管理規定》)
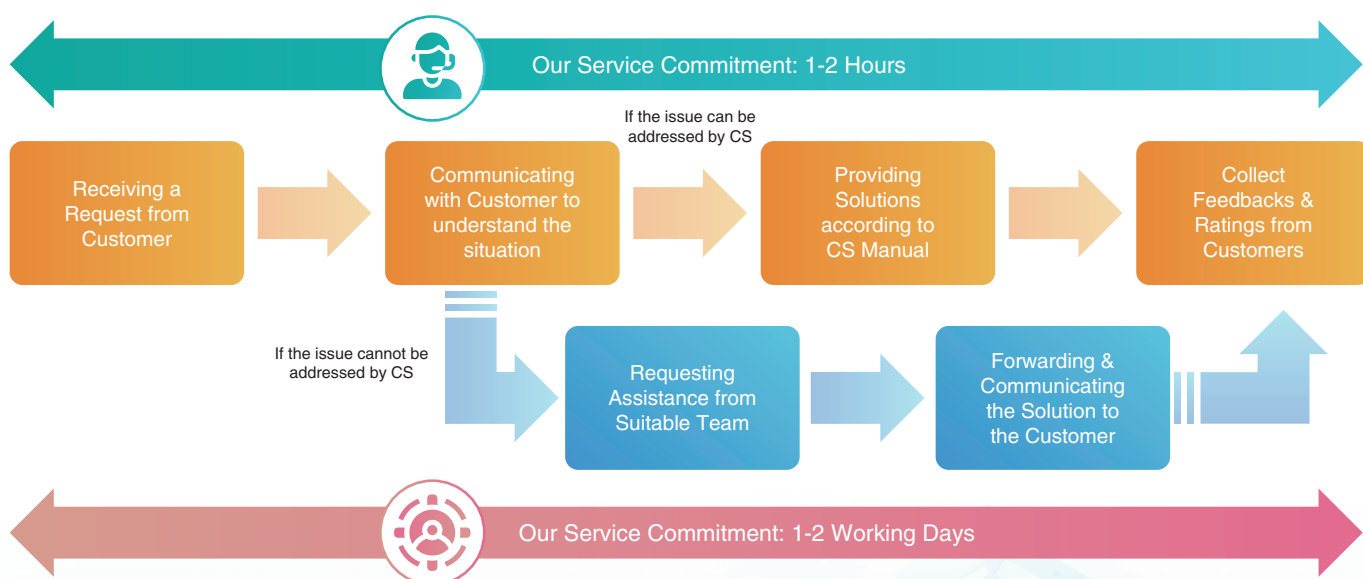- Network Security Standard (《網絡設備安全配置規範》)

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:

Our Service Commitment: 1-2 Hours

| Receiving a Request from Customer | → | Communicating with Customer to understand the situation | → | Providing Solutions according to CS Manual | → | Collect Feedbacks & Ratings from Customers |

If the issue can be addressed by CS

If the issue cannot be addressed by CS

Requesting Assistance from Suitable Team → Forwarding & Communicating the Solution to the Customer

Our Service Commitment: 1-2 Working Days

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
• Handle solely by the customer service department and our average processing time is 1-2 hours	• 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

During the Reporting Period, we encountered 0 material substantiated complaint[2] (2023: 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 regulations[3] 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:

Self-developed Auto-Filtering System
- 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

Anti-addiction System for Underaged Users
- 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

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[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.

MAKING OUR CUSTOMERS SMILE

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 progress 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 (《計算機軟件著作權登記證書》). 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 (2023: 0).

As of December 31, 2024, a total of 520 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 advertising[4]. We hold the primary responsibility for determining whether specific advertising content is false or misleading.

Content Management Team	Broadcasters
• Require screening and reviewing our advertisement	• Require screening and reviewing broadcast materials and contents including advertisements uploaded

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

MAKING OUR CUSTOMERS SMILE

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.

1. Supplier Selection	2. Supply Chain Risk Management	3. Monitoring Supplier Performance
• We consider the environmental and social performance of suppliers and prioritize partnering with local suppliers to reduce carbon footprint in transport.	• We conduct an ESG-related risk assessment to identify potential environmental and socials risks of our major suppliers along the supply chain, aiming to mitigate such risks effectively.	• We encourage our suppliers to enhance their ESG performance through regular evaluation and feedback.

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.

To mitigate environmental and social risks, we have conducted assessments on ESG risks to identify potential environmental and social risks among 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 repairability 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 (2023: 2) major suppliers, which were located in the PRC, and we required all our major suppliers to implement practices relating to engaging suppliers.

MAKING OUR EMPLOYEES SMILE

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:**
>
> - Occupational Health and Safety
> - Business Ethics and Integrity

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 regulations[5], 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.

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[5] Please refer to the "Significant Laws snd 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 regulations[6]. 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 labour.

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 OVERVIEW[7]

	Unit	2024	2023
Total Staff	Number of people	**103**	123
By Gender			
Male	Number of people	**60**	74
Female	Number of people	**43**	49
By Employment Type			
Full-time	Number of people	**103**	123
Part-time	Number of people	**0**	0
By Employment Category			
Senior Management	Number of people	**36**	37
Middle Management	Number of people	**11**	15
General and Technical Staff	Number of people	**56**	71
By Age Group			
30 or below	Number of people	**13**	35
31-40	Number of people	**49**	51
41-50	Number of people	**31**	27
51 or above	Number of people	**10**	10
By Geographical Location			
Hong Kong	Number of people	**21**	19
Mainland China	Number of people	**73**	97
Other regions	Number of people	**9**	7

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[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.

MAKING OUR EMPLOYEES SMILE

TURNOVER RATE

	Unit	2024	2023
Total Turnover Rate	%	17	145
By Gender			
Male	%	26	192
Female	%	5	74
By Age Group			
30 or below	%	42	181
31-40	%	17	185
41-50	%	11	71
51 or above	%	0	13
By Geographical Location			
Hong Kong	%	10	37
Mainland China	%	19	169
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.

We closely engage with our employees to host a variety of activities to enhance their well-being, such as annual dinner 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.

MAKING OUR EMPLOYEES SMILE

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 regulations[8]. 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	• 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	• 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	• 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	• 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 (2023: 0) due to work injury and absence of any work-related casualties. Also, there were no work-related fatalities (2023: 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.

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[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 and developed comprehensive training plan on an annual basis accordingly. During the Reporting Period, we organised different types of trainings, including but not limited to:

Orientation Training	Vocational Training	ESG-related Training
• New Employees Training	• Talent Acquisition Training • Data Analysis Training	• Anti-corruption and Compliance Management 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.
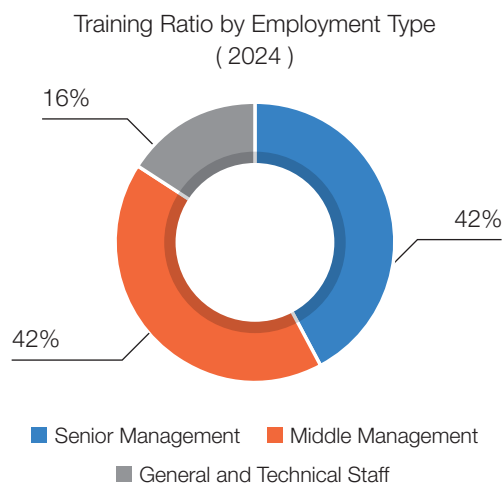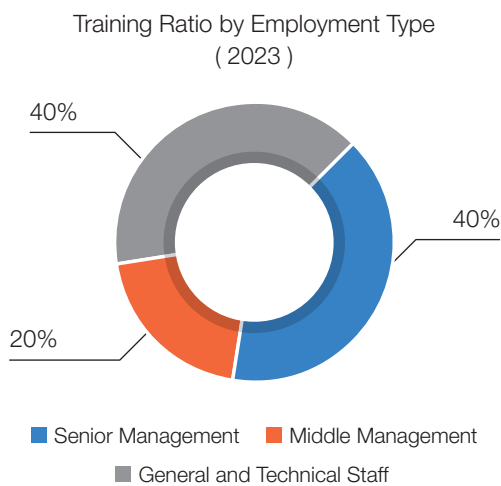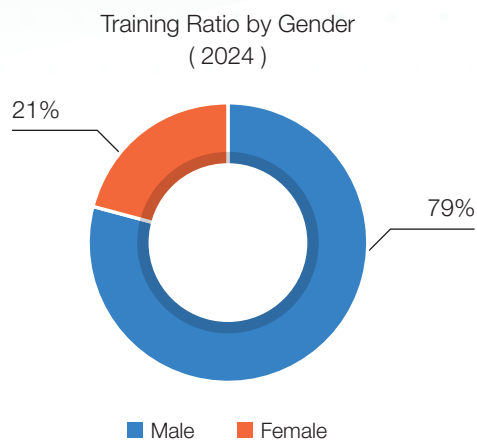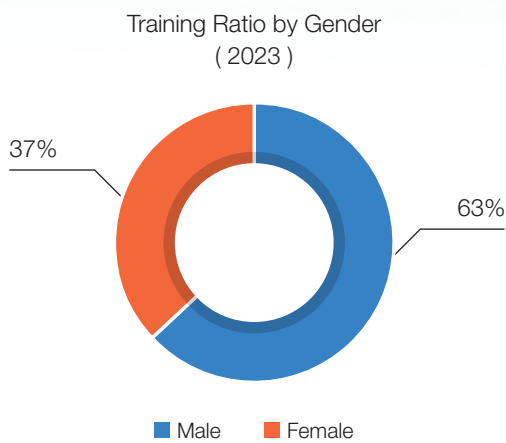
Training Hour and Percentage[9]
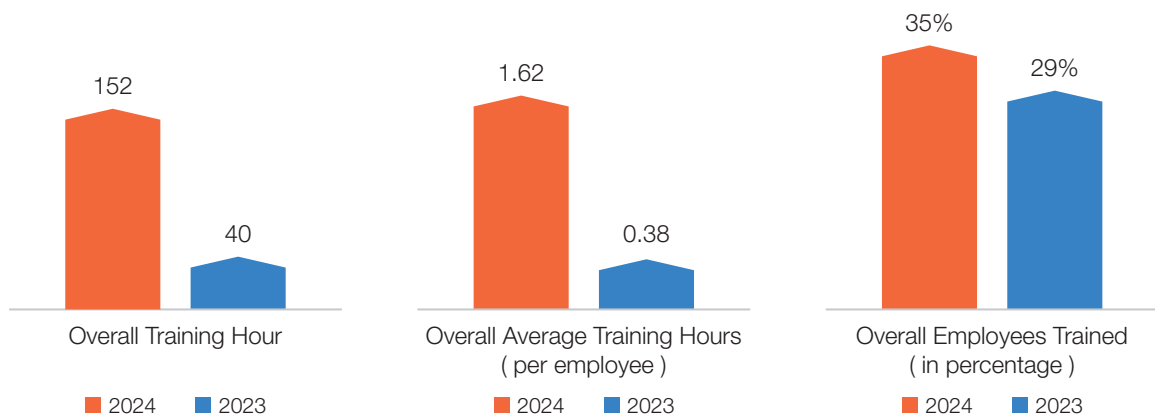
Average Training Hours Completed per Employee by Gender and Employment Type
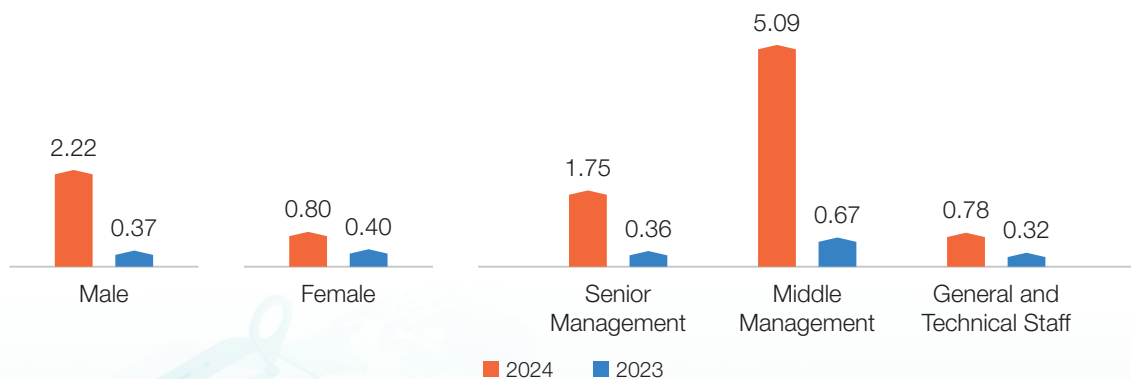
[9] The training and percentage data are calculated using the total number of employees in our operating offices of core live streaming business for the respective reporting year.

MAKING OUR EMPLOYEES SMILE

Training Ratio by Gender (2023)

- Male
- Female

37%
63%

Training Ratio by Gender (2024)

- Male
- Female

21%
79%

Training Ratio by Employment Type (2023)

- Senior Management
- Middle Management
- General and Technical Staff

40%
40%
20%

Training Ratio by Employment Type (2024)

- Senior Management
- Middle Management
- General and Technical Staff

16%
42%
42%

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 regulations[10]. 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 and compliance management training to directors and staff during the Reporting Period:

- **Anti-corruption training for both directors and employees:**
  - 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
  - ways to avoid conflict of interest at workplace

- **Access to online anti-corruption training materials for directors:**
  - Online lessons 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 (2023: nil).

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

MAKING OUR EARTH SMILE

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

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 regulations[11] 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 adopted a few initiatives:
>
> • **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.

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[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	• 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	• Regularly monitoring the latest government policies, regulatory updates, and market trends • Reviewing and adjusting our climate-related policies

MAKING OUR EARTH SMILE

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

Our Green Targets		Progress
Emission	• To reduce our air emissions and greenhouse gas ("GHG") emissions by improving energy efficiency and incorporating energy-saving measures	Achieved
Waste	• To minimize our waste generation by applying 4R principles, avoiding unnecessary consumption	In progress
Energy	• To reduce our energy consumption by implementing energy conservation measures	Achieved
Water	• 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.	**Recycle** Electrical refuse is separated from other non-recyclables and sent to qualified third-party organisation for proper recycling.
Reduce We require our employees to print double-sided to reduce paper waste.	**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]

KPIs	Unit	2024	2023
Air Emissions			
Nitrogen oxides (NO_x)	kg	**115.75**	101.09
Sulphur oxides (SO_x)	kg	**0.11**	0.16
Particulate matter (PM)	kg	**12.19**	11.91
GHG Emissions[14]			
Total	tCO_2-eq	**163.31**	192.76
Scope 1: Direct emissions	tCO_2-eq	**17.70**	27.75
Scope 2: Energy indirect emissions	tCO_2-eq	**145.61**	165.01
Intensity	tCO_2-eq/employee	**1.74**	1.84
Non-Hazardous Waste Generated[15]			
Total	tonnes	**70.26**	21.29
Waste disposed	tonnes	**35.13**	21.29
Waste collected for recycling	tonnes	**35.09**	0
Intensity	Tonnes/employee	**0.75**	0.20
Energy Consumption[16]			
Total	MWh	**308.68**	374.70
Purchased Electricity	MWh	**242.55**	274.19
Non-Renewable Fuel	MWh	**66.13**	100.51
Intensity	MWh/employee	**3.28**	3.57
Water Consumption[17]			
Total	m^3	**4,122.49**	3,421.00
Intensity	m^3/employee	**158.56**	60.02

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[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 electricity consumption for our Dubai Office was excluded during the Report Period due to the unavailability of sub-metering for individual occupant provided by the respective building management office.

[17] The data on water consumption for our Hangzhou Office and Dubai Office was excluded during the Reporting Period due to the unavailability of sub-metering for individual occupant provided by the respective building management 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 and Dubai
Environmental		
Aspect A1. Environment	• Environmental Protection Law of the PRC (《中華人民共和國環境保護法》)	• 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)
Social		
Aspect B1: Employment	• 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》)	• 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	• 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》)	• Occupational Safety and Health Ordinance (Cap. 509) • Fire Safety (Buildings) Ordinance (Cap. 572)

	Mainland China	Hong Kong and Dubai
Aspect B4: Labour Standards	• 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》)	• Employment Ordinance (Cap. 57) • Employment of Children Regulations (Cap. 57B) • Employment of Young Persons (Industry) Regulations (Cap. 57C)
Aspect B6: Product Responsibility	• 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》)	• 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) • Federal Decree-Law No. 45 of 2021 on the Protection of Personal Data Protection • The DIFC Data Protection Law (DIFC Law No. 5 of 2020 • DIFC Data Protection Regulations • Data Protection Regulations 2021
Aspect B7: Anti-corruption	• 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》) • Prevention of Bribery Ordinance (Cap. 201) • Theft Ordinance (Cap. 210) • Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615)	• Federal Law No. 3 of 1987 on the Issuance of the Penal Code • Federal Decree-Law No. 34 of 2021 on Combating Cybercrimes • Federal Law No. (19) of 2016 on Combating Commercial Fraud • Federal Decree-Law No. (20) of 2018 on Anti-Money Laundering and Combating the Financing of Terrorism and Illegal Organisations

HKEX ESG REPORTING CODE CONTENT INDEX

Subject Areas, Aspects, General Disclosure and KPIs		Chapter/Disclosure	Page
A. Environmental			
Aspect A1: Emissions			
General Disclosure Information on: (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.		Making Our Earth Smile Significant Laws and Regulations	28-32 34-35
KPI A1.1	The types of emissions and respective emissions data.	GHG Emissions and Energy Reduction Environmental Key Performance Indicators	30 32
KPI A1.2	Direct and energy indirect greenhouse gas emissions and where appropriate, intensity.	Environmental Key Performance Indicators	32
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 Key Performance Indicators	32
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Climate Change and Resilience GHG Emissions and Energy Reduction	29 30
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	29 31

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 Significant Laws and Regulations	28-32 34-35
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity.	Environmental Key Performance Indicators	32
KPI A2.2	Water consumption in total and intensity.	Environmental Key Performance Indicators	32
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	29-30 30
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	29-30 31
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	29-30
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	29-30

HKEX ESG REPORTING CODE CONTENT INDEX

B. Social			

Employment and Labour Practices

Aspect B1: Employment			
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.		Making Our Employees Smile Significant Laws and Regulations	20-27 34-35
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.	Staff Overview	21
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Turnover Rate	22
Aspect B2: Health and Safety			
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.		Making Our Employees Smile Significant Laws and Regulations	20-27 34-35
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	24
KPI B2.2	Lost days due to work injury.	Occupational Health and Safety	24
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	Occupational Health and Safety	24
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	25-26
KPI B3.1	The percentage of employees trained by gender and employee category.	Development and Training	25-26
KPI B3.2	The average training hours completed per employee by gender and employee category.	Development and Training	25-26

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	20-21 34-35
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Talent Attraction and Retention	20-21
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Talent Attraction and Retention	20-21

Operating Practices

Aspect B5: Supply Chain Management			
General Disclosure Policies on managing environmental and social risks of the supply chain.		Supply Chain Management	18-19
KPI B5.1	Number of suppliers by geographical region	Supply Chain Management	18-19
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	18-19
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	18-19
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	18-19

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.	13-19 34-35
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	14-15

KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Intellectual Property Protection	17
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.	15-16
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Information Security and Customer Privacy Protection	13-14
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	27 34-35
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	27
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	Integrity	27
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Integrity	27
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	33
KPI B8.1	Focus areas of contribution.	Making Our Community Smile	33
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.	