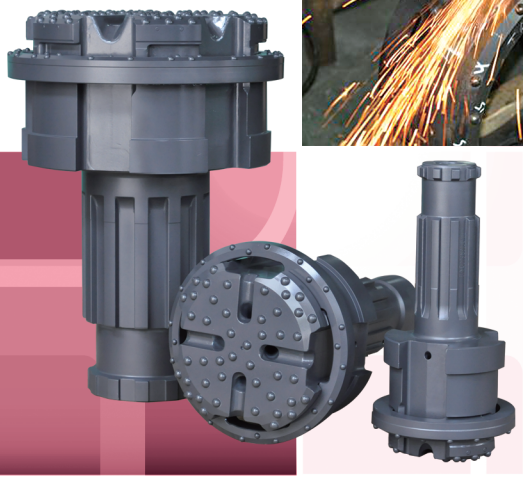
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煜榮集團控股有限公司

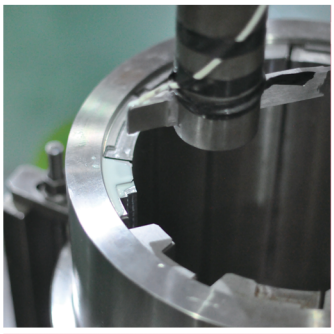
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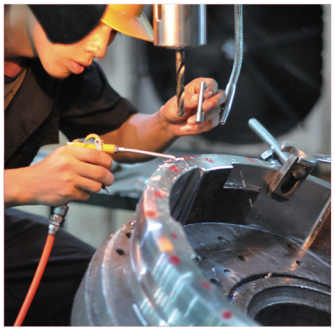
Stock Code : 1536











2024/25
ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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APPROACH

Yuk Wing Group Holdings Limited (stock code: 1536) (the "**Company**") and its subsidiaries (hereafter, called the "**Group**", "**we**", "**our**", or "**us**") are committed to promoting transparency of the Group's operations, creating a positive impact on the environment and society in which it operates, and also maintaining close relationships with our stakeholders through stakeholder engagement.

The results of the environmental, social and governance ("**ESG**") review shown in this report (the "**ESG Report**" or "**Report**") demonstrate the emphasis we place on environmental protection and explain how we seek to continually improve our ESG strategy to be in line with the global standards.

With both integrity and determination, we look at issues that may have a reputational impact on, or that may pose a risk to, the Group in the short-, medium- or long-term. Issues that are important to our stakeholders, including but not limited to, our customers and employees, as well as the community, are also crucial to us. We are positive about developing opportunities with a focus on work ethics to ensure that the Group's success in business development is sustainable, and that the benefits will pass on to our employees, customers and the environment.

The Group follows the principle of sustainable development. We endeavour to incorporate sustainability practices into our policies and mechanisms. By adopting green operational practices, we strive to reduce the environmental impacts caused by the business operations of the Group.

We are confident that the Group's long-term success can be maintained as the Group properly manages the ESG issues with all relevant stakeholders.

Our sustainability strategy in the following aspects is applied to the work streams:

1. To promote environmental sustainability;
2. To attract, retain and support employees;
3. To engage with stakeholders;
4. To sustain local communities;
5. To strengthen community relations; and
6. To grow a supplier commitment.

ABOUT THIS REPORT

Report Profile

We are pleased to present our ESG Report. This ESG Report mainly focuses on our operations in Hong Kong and the People's Republic of China (the "**PRC**"). It describes the progress towards our goal of creating sustainable value for our shareholders and other stakeholders. During our preparation of this ESG Report, we have conducted a thorough review and evaluation of the existing policies and practices.

Report Scope and Boundary

This ESG Report contains information that is material for the stakeholders to understand the Group's ESG practices and performance in its daily operations in Hong Kong and the PRC for the financial year from 1 April 2024 to 31 March 2025 (the "**Reporting Period**" or "**2024/25**"). The reporting scope is determined based on the materiality and significance of ESG impacts of the business segments under the Group's direct operational control. The Reporting Period is consistent with our financial year.

This ESG Report is prepared in accordance with the selected global, local and industrial standards and best practices, which include, but are not limited to, the "Environmental, Social and Governance Reporting Guide" (the "**Reporting Guide**") as set out in Appendix C2 to the Rules Governing the Listing of Securities (the "**Listing Rules**") on The Stock Exchange of Hong Kong Limited (the "**HKEX**"). This ESG Report complies with all provisions of "Mandatory Disclosure" and "Comply or Explain" and the reporting principles of materiality, quantitative, balance and consistency. In preparing this ESG Report, the Group has adopted the emission factors specified in the How to prepare an ESG Report — Appendix 2: Reporting Guidance on Environmental KPIs and How to prepare an ESG Report — Appendix 3: Reporting Guidance on Social KPIs issued by the HKEX for computing the relevant key performance indicators ("**KPIs**"). There is no significant change from the previous year in the way the ESG Report has been prepared. The application of materiality is detailed in the section headed "Materiality Assessment". The ESG Report provides an unbiased picture of the Group's performance within the Reporting Period, avoiding selections, omissions, or presentation formats that may inappropriately influence a decision or judgment by the reader. The Group will maintain the consistency of the calculation methodologies of the Reporting Period and that of the future reporting periods, to allow for meaningful comparisons over time.

The ESG Governance Structure

As a responsible corporate citizen, the Group acknowledges that prudent environmental and social management is of great importance to its sustainable economic growth. To pursue our sustainable business model, we integrate sustainability into our overall business strategy as well as daily operations. In addition, the Group has been focusing on maintaining closer connections with its stakeholders, listening to the voices of customers, caring for and growing with its employees and taking on more social responsibilities.

The Group has established a governance structure to enhance its management of ESG issues. The board of directors (the "**Board**") has overall responsibility for overseeing the Group's ESG-related risks and opportunities, establishing and adopting the ESG-related strategies and targets of the Group, reviewing the Group's performance annually against the targets, and revising the strategies as appropriate if significant variance from the target is identified. To exert governance over ESG issues, the Group has set up an ESG working group (the "**ESG Working Group**") that comprises members from middle to senior management, who serve as support roles to the Board in implementing the ESG-related strategies and targets, conducting materiality assessments of ESG issues identified and prioritise them, promoting and monitoring the implementation of relevant ESG measures, collecting ESG data from the respective functional department, investigating deviation from ESG targets and liaising with the respective functional department to take prompt rectification actions.

The Group will continue to review and refine the Group's sustainability strategies to create long-term value for all stakeholders and the communities in which we operate.

ABOUT THIS REPORT *(Continued)*

The ESG Governance Structure *(Continued)*

The Board	The Board is responsible for the overall decision-making, and overseeing the formulation, administration, and assessment of the ESG system.
ESG Working Group	The ESG Working Group is responsible for assisting the Board in managing and monitoring the ESG matters on a daily basis.
Functional Department	The Functional department is responsible for the execution of implemented measures to achieve the set strategies and targets.

ABOUT THIS REPORT *(Continued)*

Our Stakeholders

We believe that our key stakeholders play a crucial role in sustaining the success of our business, and we seek opportunities to understand the expectations and needs of our stakeholders through transparent communication. We continue to improve our sustainable development strategies based on the opinions of our stakeholders, so that mutual trust and cooperative relationships can be fostered. The probable points of concern of the stakeholders and the means of communication and responses are listed below:

Stakeholders	Areas of concern	Communication and responses
HKEX	Compliance with the Listing Rules, timely and accurate announcements.	Meetings, training, workshops, website updates and announcements.
Government	Compliance with laws and regulations, tax payment according to law, and social welfare.	Interaction and visits, government inspections, tax returns and other information.
Suppliers	Payment schedule and stable demand for quality products.	Site visits, review and evaluation.
Investors	Corporate governance, business strategies and performance, and investment returns.	Shareholders' meetings, publication of financial reports or operational reports for investors and analysts.
Media & Public	Corporate governance, environmental protection and human rights.	Company's website updates and announcements, and interim and annual reports.
Customers	Product and service quality, delivery schedule, reasonable prices, commercial credibility, service value and personal data protection.	After-sales services.
Employees	Rights and benefits, employees' compensation, training and development, working environment, labour protection and work safety.	Employee training and activities, annual appraisal, employees' suggestion boxes and staff handbook.
Community	Community environment, employment opportunities, and social welfare.	Community activities, employee voluntary activities and community welfare subsidies and donations.

Shareholders' Feedback

Your feedback and comments are important to us. We strive to enhance communication with our investors, stakeholders and the public. Please send your enquiries and concerns in writing to the Group's principal business address in Hong Kong at Unit E3, 8/F., Kingston International Centre, 19 Wang Chiu Road, Kowloon Bay, Hong Kong for the attention of the Company Secretary.

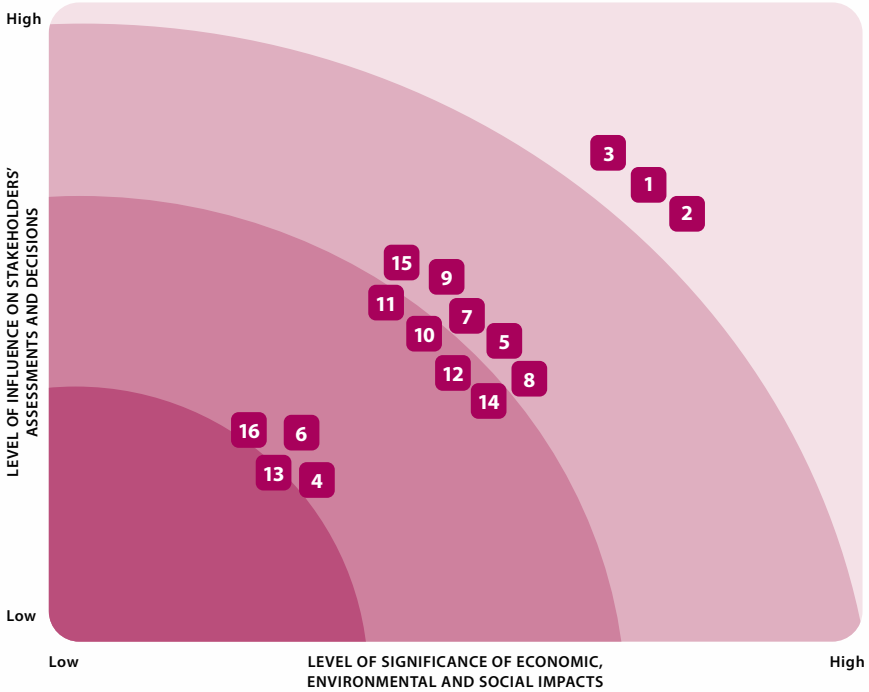
ABOUT THIS REPORT *(Continued)*

Materiality Assessment

The Group has identified that certain ESG topics have the potential to affect its business in the short, medium, or long term, or may pose risks to its operations. Additionally, the Group has identified ESG topics that currently or potentially impact its sustainable development. These topics have been identified through various channels, including previous ESG reports, internal policies, industry trends, and the industry materiality map by the Sustainability Accounting Standards Board (SASB).

To assess the significance of these ESG topics, the Group has conducted a thorough analysis, taking into account factors such as its overall strategy, development trajectory, goals, and targets. The purpose of this materiality assessment is to evaluate the identified ESG topics that are relevant to the Group's business and stakeholders, as well as to determine the level of impact associated with each topic.

During the Reporting Period, there were no significant changes in our stakeholder groups and operations. As such, the Group confirmed that the materiality matrix results in the previous year's ESG report remain relevant to the Reporting Period's situation and continue to respond to stakeholder expectations. The Group's material ESG issues are summarised as follows:



Environmental Topics	Social Topics
1. Emissions	9. Employment
2. Greenhouse Gas Emissions	10. Health and Safety
3. Hazardous Waste	11. Development and Training
4. Non-hazardous Waste	12. Labour Standards
5. Energy Consumption	13. Supply Chain Management
6. Water Consumption	14. Product Responsibility
7. Environment and Natural Resources	15. Anti-corruption
8. Climate Change	16. Community Investment

A. ENVIRONMENTAL

Overview

The Group is principally engaged in the manufacturing and trading of down-the-hole ("**DTH**") rock drilling tools, trading of piling and drilling machinery and trading of rock drilling equipment.

We recognise that a healthy environment is crucial for economic progress and societal well-being. The Group is committed to conducting its business in an environmentally responsible and sustainable manner. This commitment is demonstrated through our diligent efforts to efficiently utilise resources such as energy, water, and raw materials.

Moreover, we are committed to upholding high environmental standards. To ensure strict compliance with the relevant requirements under applicable laws and regulations in Hong Kong and the PRC, the Group has established a Safety Committee (安全生產領導小組) and formulated comprehensive internal guidelines and procedures for environmental protection, e.g. "Enterprise Environmental Protection Management System Policy" (企業環保管理制度). By complying with relevant local environmental regulations and international general practices, we strive to further alleviate the impacts of our business operations on the environment.

Emissions

We have complied with the requirements as set out in the local environmental laws and regulations in the PRC, including, but not limited to, the "Environmental Protection Law of the PRC" (中華人民共和國環境保護法), the "Law of the PRC on the Prevention and Control of Atmospheric Pollution" (中華人民共和國大氣污染防治法), "Standards of Guangdong Province on Emission Limits of Air Pollutants" (廣東省地方標準 — 大氣污染物排放限值 DB44/27-2001) issued by the Department of Ecology and Environment of Guandong Province in the PRC and "Emission standard of air pollutants for industrial kiln and furnace" (工業窯爐大氣污染物排放標準 GB9078-1996). There were no cases of non-compliance with laws and regulations relating to air emissions and Greenhouse Gas ("**GHG**") emissions during the Reporting Period.

Air Emissions

The primary source of the Group's air emissions is the consumption of natural gas by the Group's boilers and cooking stoves, as well as diesel and petrol consumed by vehicles. During the Reporting Period, the air emissions of Nitrogen oxides ("**NOx**"), sulphur oxides ("**SOx**") and particulate matter ("**PM**") showed a slight increase, which remains within a reasonable range, attributed to the more usage of petrol-powered vehicles. However, the Group still achieved the target of maintaining the same level of air emissions as in the financial year ended on 31 March 2024 ("**2023/24**"). To uphold the principles of sustainable development, the Group is committed to reducing or maintaining air emissions in the next reporting period between 90% and 120% of the baseline level of 2024/25.

With respect to the emission sources mentioned above, we actively adopt the following emission reduction measures:

- All usage of fuel and mileage of the vehicles are recorded by drivers on a daily basis to monitor the usage of vehicles; and

- Vehicles are under regular maintenance checks to facilitate fuel consumption efficiency, ensure road safety and keep emissions at its minimum.

A. ENVIRONMENTAL *(Continued)*

Emissions *(Continued)*

Air Emissions (Continued)

The performance of air emissions is summarised below:

KPI A1.1 Air Emissions[1]	Source	2024/25	2023/24
Emissions data from vehicles			
	Kilometres travelled	**216,442.89**	203,397.00
Consumption (in L)	Diesel	**12,536.90**	13,560.09
	Petrol	**16,447.73**	13,790.95
Emissions data from the Group's boilers and cooking stoves			
Consumption (in m^3)	Natural gas	**26,593.00**	26,600.00
Total Air Emissions (in kg)	**NOx**	**287.28**	242.26
	SOx	**0.46**	0.44
	PM	**27.57**	23.15

GHG Emissions

The Group's primary contributors to GHG emissions include direct GHG emissions resulting from the stationary combustion of natural gas in boilers and gas cooking stoves at the staff canteen, as well as the mobile combustion of diesel and petrol by vehicles. Additionally, there are indirect GHG emissions stemming from purchased electricity, and other indirect GHG emissions associated with business air travel by employees.

During the Reporting Period, faced with the challenge of a lack of skilled artisans, the Group has seen an increase in business travel due to its participation in recruitment activities, university-enterprise cooperation inspections, and other such projects. As a result, the Group intensified on-site recruitment among the cities in the PRC to attract and recruit suitable candidates. However, the total GHG emissions remained its total GHG emission at a level that is similarly consistent with the baseline year of 2023/24, and the total GHG emission intensity dropped due to the higher electricity consumption efficiency. Therefore, the target established in the previous reporting period has been achieved as planned. To uphold the principles of sustainable development, the Group is committed to reducing or maintaining the GHG emissions intensity in the next reporting period to between 90% and 120% of the baseline level of 2024/25.

[1] The calculation method of air emissions refers to "How to prepare an ESG Report — Appendix 2: Reporting Guidance on Environmental KPIs" issued by the HKEX.

A. ENVIRONMENTAL *(Continued)*

Emissions *(Continued)*

GHG Emissions (Continued)

With respect to the emission sources mentioned above, we actively adopt the following emission reduction measures:

- All machines and equipment would be turned off when they are not in use;
- All usage of fuel and mileage of the vehicles are recorded by drivers on a daily basis to monitor the usage of vehicles; and
- Vehicles are under regular maintenance checks to facilitate fuel consumption efficiency, ensure road safety and keep emissions at a minimum.

The performance of GHG emissions is summarised below:

KPI A1.2 GHG Emissions[2]	**Source**	**2024/25**	2023/24
Scope 1: Direct GHG emissions			
Scope 1a — Stationary combustion sources			
Consumption (in m^3)	Natural gas	**26,593.00**	26,600.00
GHG emissions (in kg)	**CO_2e**	**57,549.88**	56,241.86
Scope 1b — Mobile combustion sources			
Consumption (in L)	Diesel	**12,536.90**	13,560.09
	Petrol	**16,447.73**	13,790.95
GHG Emissions (in kg)	**CO_2e**	**77,404.06**	73,301.84
Scope 2 — Energy indirect GHG emissions			
Consumption (in kWh)	Purchased electricity	**779,350.00**	856,429.37
GHG Emissions (in kg)	**CO_2e**	**482,167.79**	490,402.68
Scope 3 — Other indirect GHG emissions			
Business air travel by employees			
GHG Emissions (in kg)	**CO_2e**	**5,386.00**	2,732.10
Total GHG Emissions (in kg)		**622,507.73**	622,678.48
GHG Emissions Intensity (kg per unit produced)[3]	**CO_2e**	**38.16**	51.84

[2] GHG emission data are presented in terms of carbon dioxide equivalent ("**CO_2e**") and are based on, including but not limited to, "the "Sixth Assessment Report" and "2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories — Volume 2 Energy" issued by Intergovernmental Panel on Climate Change, "How to prepare an ESG Report — Appendix 2: Reporting Guidance on Environmental KPIs" issued by the HKEX, "Guidelines for Accounting and Reporting of Greenhouse Gas Emissions by Public Building Operation Enterprises (Trial)" issued by National Development and Reform Commission of PRC, the "Notice on the Management of Enterprise Greenhouse Gas Emissions Reporting by Power Generation Industry for 2023-2025" issued by the Ministry of Ecology and Environment of the PRC, the "HK Electric Investments Sustainability Report 2024" released by The Hong Kong Electric Co., Ltd., the "2023 Sustainability Report" released by CLP Holdings Limited, and the ICAO Carbon Emissions Calculator developed by International Civil Aviation Organization.

[3] The total units produced in 2024/25 was 16,315 (2023/24: 12,012) sets. This data is also used to calculate other intensity data.

A. ENVIRONMENTAL *(Continued)*

Hazardous Waste and Non-hazardous Waste

We have complied with the requirements as set out in the local environmental protection laws and regulations in the PRC, including but not limited to, the "Environmental Protection Law of the PRC" (中華人民共和國環境保護法), the "Law of the PRC on the Prevention and Control of Environment Pollution Caused by Solid Wastes" (中華人民共和國固體廢物污染環境防治法), and the "Water Pollution Prevention and Control Law of the PRC" (中華人民共和國水污染防治法). There were no cases of non-compliance with laws and regulations relating to the generation of hazardous and non-hazardous waste during the Reporting Period.

During our production and daily operations, a variety of wastes are produced, some of which are hazardous, while others are considered non-hazardous. Among the hazardous wastes are cutting fluid, machinery oil, used oil rags, waste paint cans, waste activated carbon, and waste filter wool. On the other hand, non-hazardous waste predominantly consists of paper or paper boxes and iron scrap.

During the Reporting Period, the Group experienced a notable upsurge in generating hazardous waste. The Group relocated at the end of 2024 and all machine tools required thorough cleaning of residual liquid and solid waste before being moved, which resulted in a significant increase in the amount of waste generated. Consequently, there was a heightened utilisation of cutting fluid, machinery oil and waste activated carbon, thereby increasing the overall generation of hazardous waste. Consequently, the Group did not achieve the target of maintaining the same level of hazardous wastes intensity as in 2023/24.

In terms of non-hazardous waste, paper or paper box and iron scrap generated decreased. As some products such as interlock pipes are processed by external suppliers during the Reporting Period, the number of products manufactured in the Group's own factories has decreased, while the overall production within the Group has increased. Therefore, the Group successfully achieved the target of maintaining the same level of non-hazardous waste intensity as in 2023/24. To uphold the principles of sustainable development, the Group is committed to reducing or maintaining the total hazardous and non-hazardous waste intensity in the next reporting period to between 90% and 120% of the baseline level of 2024/25.

To mitigate the negative environmental impact associated with hazardous waste disposal, we have taken proactive measures by engaging reputable third-party recycling companies to handle our waste management processes. These recycling companies possess the necessary licenses, such as the "Hazardous Waste Collection, Storage, Disposal Business License" (危險廢物收集、儲存、處置經營許可證) and "Dangerous Goods Road Transport Business License" (道路危險貨物運輸經營許可證) to ensure proper handling and disposal of hazardous wastes. As for non-hazardous waste generated, we have established partnerships with dedicated recyclers who purchase and process these materials in an environmentally responsible manner. By collaborating with these specialised recyclers, we enabled recycling and reusing the non-hazardous waste materials. Furthermore, to manage waste production, the Group maintains a "Waste Register" to monitor hazardous and non-hazardous waste volumes. Employees are encouraged to minimise material usage, including promoting double-sided printing and utilising online communication channels to reduce paper waste.

A. ENVIRONMENTAL *(Continued)*

Hazardous Waste and Non-Hazardous Waste *(Continued)*

The performance of waste generated is summarised below:

KPI A1.3 Hazardous Waste	**2024/25**	2023/24
Cutting fluid	**18.55**	10.84
Machinery oil	**2.25**	0.82
Used oil rags	**2.32**	2.53
Waste paint cans	**0.58**	0.77
Waste activated carbon	**1.82**	0.80
Waste filter wool	**0.01**	0.01
Total Hazardous Waste (in tonnes)	**25.53**	15.77
Hazardous Waste Intensity (tonnes per unit produced)	**0.0016**	0.0013
KPI A1.4 Non-hazardous waste		
Paper/paper boxes	**0.82**	0.97
Iron scrap	**180.96**	218.68
Total Non-hazardous Waste (in tonnes)	**181.78**	219.65
Non-hazardous Waste Intensity (tonnes per unit produced)[7]	**0.0111**	0.0183

A. ENVIRONMENTAL *(Continued)*

Use of Resources

We strictly comply with the requirements as set out in the local environmental protection laws and regulations in the PRC, including but not limited to, the "Environmental Protection Law of the PRC" (中華人民共和國環境保護法) regarding the efficient use of resources.

We believe that efficient resource consumption means more than consuming less, but also means consuming resources at their optimal level. Our main sources of resource usage are electricity, water, raw materials and packaging materials.

Energy, Water and Raw Materials

The Group's major energy consumption is the direct energy contributed by the natural gas in boilers and gas cooking stoves at the employees' canteen, as well as the diesel and petrol consumed by the vehicles. Additionally, there is indirect energy stemming from the purchased electricity.

During the Reporting Period, the Group successfully maintained its overall energy consumption and water consumption at a level that is similarly consistent with the baseline year of 2023/24, and the intensity reduced significantly. The reason for the decrease was both that the number of products manufactured in the Group's factories has decreased as some products are processed by external suppliers. Therefore, the targets established in the last reporting period for energy consumption and water consumption have been achieved as planned.

To uphold the principles of sustainable development, the Group is committed to reducing or maintaining the total energy and water consumption intensity in the next reporting period to between 90% and 120% of the baseline level of 2024/25.

We have implemented multiple measures to reduce our usage of energy and raw materials, which include:

- Control raw material usage and reduce raw material wastage by procuring raw materials, especially tungsten carbide rings, with sizes similar to finished products, and monitor the quality of our work-in-progress and products closely;
- Switch off electronic appliances and lights during lunch hours and non-working hours;
- Keep the doors closed while the air-conditioners are in use; and
- Recycle raw materials whenever possible.

We do not have any issues in sourcing water, and the existing supply of water meets our daily operational needs. Water consumption by the Group is minimal, which mainly serves the purpose of basic cleaning and sanitation. To reduce water wastage, we regularly inspect the water supply facilities and actively promote water conservation awareness among our employees.

A. ENVIRONMENTAL *(Continued)*

Use of Resources *(Continued)*

Energy, Water and Raw Materials (Continued)

The performance of energy consumption is summarised below:

KPI A2.1 Energy Consumption	2024/25	2023/24
Direct energy consumption (in kWh)[4]		
Natural gas	**278,133.23**	278,206.44
Diesel	**134,185.37**	145,136.79
Petrol	**159,400.88**	133,653.04
Indirect energy consumption (in kWh)		
Purchased electricity	**779,350.00**	856,429.37
Total Energy Consumption (in kWh)	**1,351,069.48**	1,413,425.64
Energy Consumption Intensity (kWh per unit produced)	**82.81**	117.67
KPI A2.2 Water Consumption		
Total Water Consumption (in m^3)	**4,596.00**	4,634.42
Water Consumption Intensity (m^3 per unit produced)	**0.28**	0.39

[4] The unit conversion method of energy consumption data is formulated according to the "Energy Statistics Manual" released by the International Energy Agency.

A. ENVIRONMENTAL *(Continued)*

Use of Resources *(Continued)*

Packaging Materials

The Group's major packaging materials include splints, laminated timber, straps and coil nails. During the Reporting Period, although the total packaging materials increased, the Group successfully maintained its total packaging materials intensity at a level that is similarly consistent with the baseline year of 2023/24. The increased consumption of splints and laminated timber can be attributed to two factors: they were used for pallets during the relocation, and they were placed on the ground to prevent damage to the floor paint. The transportation distance for outsourced processing has been extended. To ensure transportation safety, the Group has used more straps for fixing and reinforcement. As for the decline in the number of coil nails, the "interlock pipe" product does not require the use of strapping tapes or coil nails. Therefore, after excluding the turnover of this product in 2023/2024, the turnover of the remaining products decreased compared with last reporting year, and the usage of coil nails also decreased accordingly.

To uphold the principles of sustainable development, the Group is committed to reducing or maintaining the total packaging materials intensity in the next reporting period to between 90% and 120% of the baseline level of 2024/25.

The performance of the packaging materials produced is summarised below:

KPI A2.5 Packaging Materials	**2024/25**	2023/24
Splint and Laminated timber	**60.54**	51.29
Strap	**1.10**	0.72
Coil nails	**0.22**	0.37
Total Packaging Materials (in tonnes)	**61.86**	52.38
Packaging Materials Intensity (tonnes per unit produced)	**0.004**	0.004

The Environment and Natural Resources

We value environmental sustainability and strive to incorporate it into every aspect of our business. As aforementioned, we have adopted a variety of environmentally friendly practices in our business. In addition to emissions and waste, noise is unavoidably created when we operate our machines. We strive to minimise the nuisance caused to the nearby community. Noise control measures are adopted in our productions including sound insulation, vibration reduction, noise elimination and sound absorption.

With noise pollution, the Group's production facilities have complied with the "Emission Standard for Industrial Enterprises Noise at Boundary" (工業企業廠界環境噪聲排放標準GB12348-2008) in the PRC.

With our efforts made in environmental protection, we are pleased to report that there were no non-compliance issues regarding all relevant laws and regulations in Hong Kong and the PRC during the Reporting Period.

A. ENVIRONMENTAL *(Continued)*

Climate Change

We have taken into account the potential climate-related risk according to the recommendations of the Task Force on Climate-related Financial Disclosures ("**TCFD**"). The Board regularly reviews and identifies all climate-related issues that may pose risks to the Group in the short, medium and long term. During the Group's annual enterprise risk assessment, all potential risks and opportunities arising from climate change are covered, and their corresponding mitigation strategies are evaluated. The potential transition risks and physical risks from climate change which may pose adverse financial impacts on the Group's businesses and their corresponding mitigation strategies are shown below:

Risk Type	Potential Financial Impact Low Medium High	Short-term (This Reporting Period)	Medium-term (1–3 years)	Long-term (4–10 years)	Mitigation Strategy
Transition Risks	**Policy and Legal** Increased compliance costs and potential disruption related to new climate-related regulations.				Regularly monitor the regulatory environment and strictly adhere to the Group's emission-reduction measures to maintain a low emission level.
	Market Reduced demand for goods due to a shift in consumer preferences to greener products.				Continue to monitor the product market to ensure that our products exceed customer demands and expectations.
Physical Risks	**Acute** Extreme weather conditions such as storms that lead to supply chain disruption, reduction of revenue and loss of property.				Maintain a large supplier base and set up safety measures and contingency plans in regard to extreme climate events.
	Chronic Increased operating costs related to increased need for cooling and heating due to changing temperatures.				Adopt the Group's energy conservation measures detailed in the above section headed "Use of Resources".

We are confident that both the transition risks and physical risks do not have a material impact on the Group's operation. Nonetheless, we will continue to monitor any climate change risk to minimise our exposure to climate change-related risks.

B. SOCIAL

Employment and Labour Practices

As a responsible employer, we strictly comply with all relevant employment laws and regulations that have a significant impact on us, including but not limited to the "Employment Ordinance" (僱傭條例), the "Minimum Wage Ordinance" (最低工資條例), the "Employees' Compensation Ordinance" (僱員補償條例), the "Mandatory Provident Fund Schemes Ordinance" (強制性公積金計劃條例) and the "Sex Discrimination Ordinance" (性別歧視條例) in Hong Kong, as well as the "Labour Law of the PRC" (中華人民共和國勞動法), the "Labour Contract Law of the PRC" (中華人民共和國勞動合同法), the "Production Safety Law of the PRC" (中華人民共和國安全生產法), the "Social Insurance Law of the PRC" (中華人民共和國社會保險法), the "Law of the PRC on Safeguarding the Rights and Interests of Women" (中華人民共和國婦女權益保障法) and the "Law of the PRC on the Protection of Disabled Persons" (中華人民共和國殘疾人保障法) in the PRC.

We have formulated our internal policies in accordance with relevant labour laws and regulations related to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare, and employment development and training.

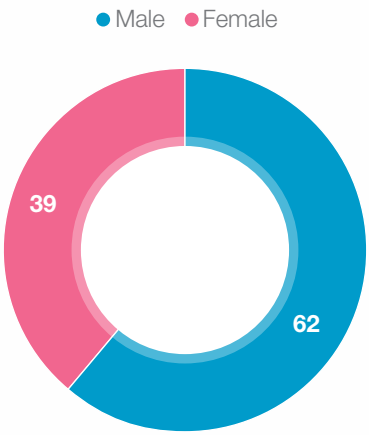
To ensure that key policies are clearly and consistently communicated to our employees, the Group has established a "Staff Handbook" (員工手冊), which details the rights of our employees, such as working hours, leave entitlements and other benefits and welfare. Every employee is provided with a copy of the policy when they join the Group.

During the Reporting Period, there was no incident of non-compliance in relation to relevant labour laws and regulations, and the Group had not been subject to any material labour laws claim, lawsuit, penalty or disciplinary action.

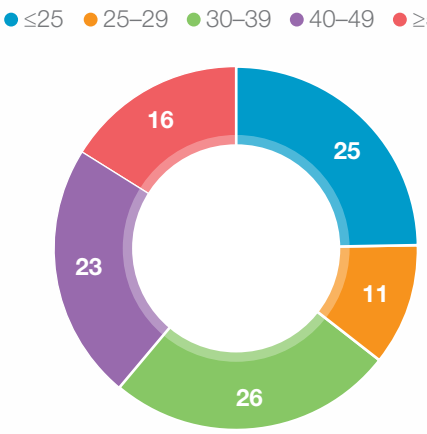
Our Team

We believe that a diversified and equitable workforce is vital for our business development. We strive to ensure our recruitment process is fair and without any discrimination. As at 31 March 2025, the Group had a total of 101 (31 March 2024: 88) employees. Details of our workforce by gender, employment type, age group and geographical region are as follows:

Total number of employees by gender



Total number of employees by age group

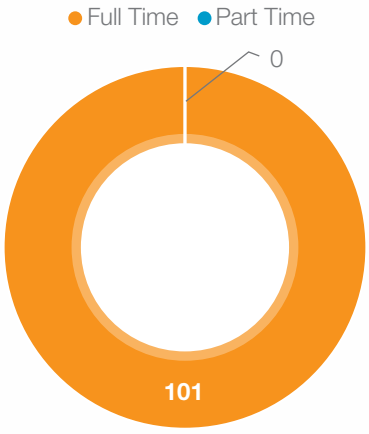


B. SOCIAL *(Continued)*

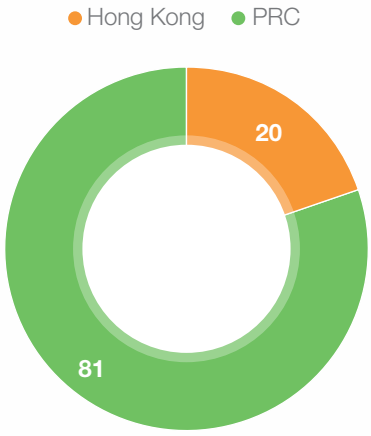
Employment and Labour Practices *(Continued)*

Our Team (Continued)

Total number of employees by employment type



Total number of employees by region



During the Reporting Period, 19 (2023/24: 11) employees left the Group, which constitutes a total employee turnover rate of 19% (2023/24: 13%)[5]. Our turnover rate by gender, age group and geographical region are as follows:

Employees Turnover Rate[6]	**2024/25**	2023/24
By Gender		
Male	**15%**	7%
Female	**26%**	23%
By Age Group		
< 25	**56%**	36%
25–29	**27%**	8%
30–39	**8%**	10%
40–49	**–%**	9%
≧ 50	**–%**	8%
By Geographical Region		
The PRC	**23%**	13%
Hong Kong	**–%**	11%

5 The total employee turnover rate is calculated by dividing the total number of employees leaving employment during the financial year by the number of employees at the end of the financial year, then multiplying by 100%.

6 The employee turnover rate for each category is calculated by dividing the number of employees leaving employment in the specified category during the financial year by the number of employees in the specified category at the end of the financial year, then multiplying by 100%.

B. SOCIAL *(Continued)*

Employment and Labour Practices *(Continued)*

Welfare and Benefits

The Group has established a fair and reasonable remuneration regime, adhering to the principle of fairness, incentive and legality. The remuneration of employees includes basic salaries, annual remuneration and attendance bonuses. For effective personnel management, we offer rewards (e.g. promotion) and inflict punishments (e.g. dismissal) based on employees' attendance and performance.

Employees who have completed their probation are entitled to all statutory holidays, leave and welfare as stipulated in the national and local laws and regulations, including but not limited to, paid maternity leave, paternity leave, compassionate leave and annual leave.

Child Labour and Forced Labour

The Group does not tolerate the recruitment of child labour and the use of forced labour. We ensure that the labour contracts signed with our employees are on a fair, equal, voluntary and mutually agreed basis. Every recruitment is subject to a stringent internal review process that includes verifying the personal information of applicants. For example, the Human Resources Department carefully verifies the identity of applicants to ensure that child labour is not recruited. Any individuals under legal working age are not recruited.

We believe that maintaining a good work-life balance is essential to employees' physical and mental health. Thus, our employees are never forced to work overtime. We also managed the work schedules for our employees in the PRC production facility with no more than 8 working hours per day and 44 hours per week on average, to complies with the "Labour Law of the PRC" (中華人民共和國勞動法) in the PRC.

The Group will conduct investigations, punishment or dismissal of relevant employees immediately when any non-compliance is discovered. If necessary, the Group will further improve the labour mechanism against illegal behaviours.

During the Reporting Period, the Group has complied with relevant employment laws and regulations, including but not limited to, the "Law of the PRC on the Protection of Minors" (中華人民共和國未成年人保護法) and the "Provisions on the Prohibition of Using Child Labour" (中華人民共和國國務院令–禁止使用童工規定) in the PRC. All our employees are aged over 18 and have been properly employed in accordance with the requirements of all applicable laws and regulations. The Group does not use any unlawful or unfair means to restrict the employee benefits and rights enjoyed by its employees. No non-compliance incidents or grievances were noted by the Group during the Reporting Period.

Equal Opportunity, Diversity and Anti-discrimination

The Group is committed to providing a friendly working environment where employees are treated fairly and equally. All employees are assessed based on their ability, job performance and contribution irrespective of their nationality, race, religion, disability, sexual orientation, political opinion, gender, age or family status. Through proactive enforcement of the policy on prohibition of discrimination and harassment, we strive to create a workplace free of bullying, belittling and sexual harassment.

B. SOCIAL *(Continued)*

Health and Safety

The Group is dedicated to providing a safe working environment for all of our employees. The occupational health and safety of our employees are always our top priority. We make every effort to minimise and avoid potential occupational hazards.

During the Reporting Period, the Group has complied with relevant laws and regulations regarding health and safety, including but not limited to, the "Production Safety Law of the PRC" (中華人民共和國安全生產法), the "Law of the PRC on Prevention and Treatment of Occupational Diseases" (中華人民共和國職業病防治法) in the PRC.

To ensure occupational health and safety, we have established a comprehensive set of policies regarding the occupational health and safety management system. Moreover, the Group has established a "Fire Safety Management Guideline" that formulates the procedures of fire safety inspection to make sure that fire safety equipment is in good condition. Regular fire drills are also conducted to ensure that employees are well aware of evacuation routes and fire extinction measures.

Furthermore, the Group has developed emergency plans in regard to production disruption, fire control and industrial injuries. In the occurrence of any material operational disruption, actions are taken immediately in accordance with the emergency plan. Impacts on production efficiencies and the environment caused by the accident are to be assessed and kept to a minimal level.

We ensure that our workers are technically and professionally certified before assigning them to operate special equipment. The Human Resources Department closely monitors the validity of these certificates. The certificates are properly retained during the service period of the respective employees. Operation manuals for different equipment are also available to curb workplace accidents.

To keep in line with the safety requirements of our production facility, the Human Resources Department performs daily inspections on hygiene, workplace and machinery safety. Inspections of designated protective measures, such as the protective clothing and face masks used by staff operating the machines, would also be conducted on a regular basis.

In addition, the Group provides regular safety and first aid training to different levels of employees to arouse employees' awareness of workplace health and safety. If an employee encounters any work-related injuries, the Group will take all necessary measures to make sure that proper medical care and treatment are offered to the respective employee.

During the Reporting Period, there were 1 (2023/24: 2) cases of work injuries costing 185.5 (2023/24: 106.5) lost of work days. Both work injury cases were timely reported to the Ministry of Human Resources and Social Security of the PRC, and relevant compensation has been given to the employees. For the past three reporting periods, including the Reporting Period, there were no work-related fatalities cases. Documents from the government and hospitals were properly kept by the Human Resources Department for follow-up actions and future references.

B. SOCIAL *(Continued)*

Development and Training

Employees are our most valuable asset. Thus, we place strong emphasis on the personal development of our employees. A wide range of training programmes are provided for our employees to enhance their knowledge and capabilities.

Orientation training sessions are provided for newly recruited employees by their respective department supervisors. The training covers the introduction of our Group, their own department structure, responsibilities, required skills and work instructions.

We also require all our newly recruited staff to attend safety training before the commencement of their duties. Upon the completion of the training, our staff would have a good understanding of the relevant laws and regulations, the Group's internal policies relating to safety and available safety measures. The aim of providing such training is to minimise the chance of having any work-related injuries.

During the Reporting Period, we organised fire safety training for all staff in the PRC office, aiming to reinforce their fire safety awareness. Upon the completion of fire safety training, our staff would be equipped with basic fire safety knowledge and skills, including methods of fire escape and proper ways of using fire extinguishers. In addition, we arranged a training session on traffic safety for all our staff, covering safety measures in operations.

B. SOCIAL *(Continued)*

Development and Training *(Continued)*

During the Reporting Period, the percentage of total trained employees were 54% (2023/24: 45%)[7], while the average training hours completed per employee was 3.09 (2023/24: 1.18) hours[8]. The breakdown of the percentage of employees trained and the average training hours completed per employee by gender and employment category are shown as follows:

Percentage of Employees Trained[9]	**2024/25**	2023/24
By Gender		
Male	**51%**	65%
Female	**49%**	35%
By Employment Category		
Entry level	**91%**	100%
Middle level	**5%**	–%
Management level	**4%**	–%

Average Training Hours Completed per Employee[10]	**2024/25**	2023/24
By Gender		
Male	**2.06**	0.89
Female	**4.72**	1.69
By Employment Category		
Entry level	**4.03**	0.63
Middle level	**0.50**	–
Management level	**0.29**	–

7 The total percentage of trained employees is calculated by dividing the total number of employees who took part in training during the financial year by the total number of employees at the end of the financial year, then multiplying by 100%.

8 The average training hours completed per employee is calculated by dividing the total number of training hours during the financial year by the total number of employees at the end of the financial year.

9 The percentage of employees trained by category is calculated by dividing the number of employees in the specified category who took part in training during the financial year by the total number of employees who took part in training during the financial year, then multiplying by 100%.

10 The average training hours by category is calculated by dividing the number of training hours for employees in the specified category during the financial year by the number of employees in the specified category at the end of the financial year.

B. SOCIAL *(Continued)*

Supply Chain Management

The Group places a strong emphasis on supplier management. We have formulated a "Purchasing Policy" (採購管理制度) that clearly states the procurement procedures and selection criteria for suppliers.

We work closely with our existing suppliers to ensure the products' quality and reduce the environmental impact caused by the products being manufactured from our production facilities. To ensure the effectiveness and sustainability of our supply chain, we continue to cautiously select new suppliers based on our defined criteria, such as their size, products, services, quality, delivery time, cost-effectiveness, etc. We also set clear expectations for our suppliers in areas such as environmental impact and child labour. In addition, suppliers with more advanced and green production technologies are preferred, to minimise unnecessary waste produced during the production process.

Approved suppliers are evaluated annually to ensure that suppliers meet the requirements regarding quality, delivery time and engineering techniques. The Group also continuously monitor and evaluate suppliers for their record of handling environmental and social issues. Suppliers who are not up to the standard for a prolonged period are to be disqualified.

During the Reporting Period, the Group has a total of 73 (2023/24: 78) suppliers. The Group will continue to work closely with our suppliers and strive to optimise our supply chain capabilities to fulfil our responsibilities in social and environmental protection. The breakdown of our suppliers by geographical region is shown as follows:

Number of Suppliers by Geographical Region

By Geographical Region	2024/25	2023/24
The PRC	**69**	70
Hong Kong	**2**	3
Korea	**2**	5
Others	**–**	–

Product Responsibility

The Group strictly complies with the relevant laws and regulations relating to product responsibility that have a significant impact on us, including, but not limited to, the "Product Quality Law of the PRC" (中華人民共和國產品質量法), "Law of the PRC on the Protection of Consumer Rights and Interests" (中華人民共和國消費者權益保護法), the "Tort Law of the PRC" (中華人民共和國侵權責任法) in the PRC, and the "Trade Description Ordinance" (商品説明條例) and the "Sale of Goods Ordinance" (貨品售賣條例) in Hong Kong.

During the Reporting Period, the Group was not aware of any material non-compliance with the relevant laws and regulations related to health and safety, advertising, labelling and privacy matters relating to products and services provided.

B. SOCIAL *(Continued)*

Product Responsibility *(Continued)*

Quality Assurance

In order to minimise our product liability risk and ensure customer satisfaction, the Group has established a "Quality Management System and Process Policy" (品質管理制度及流程). The policy articulates clear guidance on the implementation of quality assurance plans. The Quality Control Department is responsible for inspections of raw materials, work-in-progress and finished goods. To further ensure product quality, inspection reports are issued by the Quality Control Department prior to the delivery of products to our customers. As such, we strive to maintain and exceed our standards of quality products in the future.

In addition, regular inspections and maintenance of our machines and equipment are performed to ensure that they are well-functioning. The Production Department is required to immediately report any machinery malfunctions and arrange repair and maintenance. During the Reporting Period, there was no product sold or shipped subject to recall for safety or health reasons.

Customer Service

Sound customer service is essential in maintaining a long-term relationship with our customers. To ensure that our customers possess adequate knowledge of operating the products, the Group has set up an experienced after-sales team to provide on-site technical support in Hong Kong and Macau upon request. The Group also requires overseas distributors in Scandinavia, Japan and India to provide the end users with after-sales technical support.

The Group makes every effort to promptly investigate and resolve all disputes and complaints lodged by customers. All complaints received are diverted to and handled by our Quality Control Department in a timely manner. In the event of non-artificial performance failure, the Group would recall the products and provide customers with up to 100% refund. Moreover, we offer customers other value-added services, including repair and maintenance services for the machinery and equipment they purchased from us. We will continue to maintain good relationships with our customers and improve our product and service quality.

During the Reporting Period, the Group did not receive any material complaints related to product and service quality.

B. SOCIAL *(Continued)*

Product Responsibility *(Continued)*

Intellectual Property Rights

During the Reporting Period, we have strictly complied with relevant laws and regulations in regard to product responsibility in Hong Kong and the PRC that have a significant impact on us, including, but not limited to, the "Copyright Ordinance" (版權條例) in Hong Kong, and the "Trademark Law of the PRC" (中華人民共和國商標法), "Civil Code of the PRC" (中華人民共和國民法典) and the "Copyright Law of the PRC" (中華人民共和國著作權法) in the PRC.

We actively seek patent and design protection for important innovations and designs. Our Research and Development Department ("**R&D Department**") actively monitors the status and usage of the Group's intellectual property ("**IP**"). When potential IP infringement is identified, the case will be reported to the R&D Department. If the reported infringement is confirmed, the case will be passed to the management for further action.

Moreover, we act proactively to protect our IP rights against third-party infringers. For Research and Development Cooperation, a technical cooperation agreement specifying the confidentiality requirements of proprietary information and rights upon patent entitlement is signed with the relevant parties to protect the Group's IP rights.

In addition, for parties with access to the IP of the Group, agreements with confidentiality clauses are signed. We also require our staff to sign the confidentiality agreement and anti-competitive agreement.

Data Protection

The majority of our products are custom-made to suit the needs of individual customers. Construction drawings are passed to the Production Department for the production of customised products. To avoid information leakage, copying and/or scanning of the construction drawings are strictly prohibited. Computers with access to the construction drawings are also not accessible to the internet and external storage devices.

Moreover, non-disclosure agreements are signed by all employees of the Group to ensure that they are aware of their legally binding obligation to protect the confidential information of the Group. Disciplinary action will be taken against the employee in case of breach and the Group will reserve its right to legal action. The Group's practices in collecting, using and maintaining its information are strictly compliant with the "Personal Data (Privacy) Ordinance" (個人資料(私隱)條例) in Hong Kong, and "Personal Information Protection Law of the PRC" (中華人民共和國個人信息保護法) and the "Cybersecurity Law of the PRC" (中華人民共和國網絡安全法) in the PRC.

B. SOCIAL *(Continued)*

Anti-Corruption and Money Laundering

During the Reporting Period, we have compiled all relevant local and national laws and regulations relating to the prevention of bribery, extortion, fraud and money laundering, including, but not limited to, the "Prevention of Bribery Ordinance" (防止賄賂條例) in Hong Kong, and the "Criminal Law of the PRC" (中華人民共和國刑法) and "Anti-Money Laundering Law of the PRC" (中華人民共和國反洗黑錢法) in the PRC.

The Group prohibits acts of corruption and bribery committed by its employees. Our "Anti-corruption Policy" and "Whistleblowing Policy" clearly set out the procedures and channels for reporting corruption and fraudulent cases. As stipulated in the policy, every employee should immediately report any suspected fraud cases or corruption.

After detecting the potential case of fraud or corruption, the investigation will be conducted with due care and the investigation process will be kept confidential. For proven fraud cases, management will take corrective action immediately.

In the case of a conflict of interests, the employees must declare their interests and report the matters to the Group's management. Employees are strictly prohibited to abuse their power and/or take advantage of their position for personal gain.

Since the Group's business is not highly exposed to the risk of corruption, no training in such an area was held during the Reporting Period. All directors received training on corporate governance prior to the Group's listing or at the time of joining the Group so that they are aware of their duties and responsibilities on integrity. The Group will provide and subsidise training of anti-corruption for its employees and directors when necessary. During the Reporting Period, we were not aware of any cases or reports of corruption, bribery, extortion, fraud or money laundering.

Community Investment

Community investment is an integral part of our corporate culture. We are attached to our social responsibilities and are committed to building a better society.

We are committed to disseminating the spirit of service in our community and creating sustainable societal value. During the Reporting Period, we have taken the initiative to support our local community through donations to Tung Wah Group of Hospitals. The focus area of our contribution is health and elderly welfare. A total of HK$12,000 was donated to the above institution to provide medical and social services for the underprivileged, particularly elderly people.

We will continue to devote our time, resources and capital to the betterment of society. By doing so, we hope to encourage our employees to serve the community, while promoting corporate social responsibility and bringing positive impacts to society.

HKEX's REPORTING GUIDE TO ESG REPORT

Part A: Environmental

ESG Aspects	Related Section
A1. Emissions	
Information on the policies and 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.	A. Environmental
KPI A1.1 The types of emissions and respective emission data.	Emissions
KPI A1.2 Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emissions
KPI A1.3 Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Hazardous Waste and Non-Hazardous Waste
KPI A1.4 Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Hazardous Waste and Non-Hazardous Waste
KPI A1.5 Description of emissions target(s) set and steps taken to achieve them.	Emissions
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.	Hazardous Waste and Non-Hazardous Waste
A2. Use of Resources	
Policies on the efficient use of resources, including energy, water and other raw materials.	Use of Resources
KPI A2.1 Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Energy, Water and Raw Materials
KPI A2.2 Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Energy, Water and Raw Materials
KPI A2.3 Description of energy use efficiency target(s) set and steps taken to achieve them.	Energy, Water and Raw Materials
KPI A2.4 Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	Energy, Water and Raw Materials
KPI A2.5 Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Packaging Materials
A3. The Environmental and Natural Resources	
Policies on minimising the issuer's significant impacts on the environment and natural resources.	A. Environmental
KPI A3.1 Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	The Environment and Natural Resources
A4. Climate Change	
Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Climate Change
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

Part B. Social

ESG Aspects	Related Section
B1. Employment	
Information on the policies and 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.	Employment and Labour Practices
KPI B1.1 Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Our Team
KPI B1.2 Employment turnover rate by gender, age group and geographical region.	Our Team
B2. Health and Safety	
Information on the policies and 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.	Health and Safety
KPI B2.1 Number and rate of work-related fatalities occurred in each of the past three years including the Reporting Period.	Health and Safety
KPI B2.2 Lost days due to work injury.	Health and Safety
KPI B2.3 Description of occupational health and safety measures adopted, how they are implemented and monitored.	Health and Safety
B3. Development and training	
Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Development and Training
KPI B3.1 The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Development and Training
KPI B3.2 The average training hours completed per employee by gender and employee category.	Development and Training
B4. Labour standards	
Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Child Labour and Forced Labour
KPI B4.1 Description of measures to review employment practices to avoid child and forced labour.	Child Labour and Forced Labour
KPI B4.2 Description of steps taken to eliminate such practices when discovered.	Child Labour and Forced Labour
B5. Supply chain management	
Policies on managing environmental and social risks of the supply chain.	Supply Chain Management
KPI B5.1 Number of suppliers by geographical region.	Supply Chain Management
KPI B5.2 Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	Supply Chain Management
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
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

ESG Aspects	Related Section
B6. Product responsibility	
Information on the policies and 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 method of redress.	Product Responsibility
KPI B6.1 Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Quality Assurance
KPI B6.2 Number of products and service-related complaints received and how they are dealt with.	Customer Service
KPI B6.3 Description of practices relating to observing and protecting intellectual property rights.	Intellectual Property Rights
KPI B6.4 Description of quality assurance process and recall procedures.	Quality Assurance and Customer Service
KPI B6.5 Description of consumer data protection and privacy policies, how they are implemented and monitored.	Data Protection
B7. Anti-corruption	
Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Anti-Corruption and Money Laundering
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.	Anti-Corruption and Money Laundering
KPI B7.2 Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	Anti-Corruption and Money Laundering
KPI B7.3 Description of anti-corruption training provided to directors and staff.	Anti-Corruption and Money Laundering
B8. Community investment	
Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure that its activities take into consideration the communities' interests.	Community Investment
KPI B8.1 Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community Investment
KPI B8.2 Resources contributed (e.g. money or time) to the focus area.	Community Investment

Yuk Wing Group Holdings Limited
煜榮集團控股有限公司