China Baoli Technologies Holdings Limited
中國寶力科技控股有限公司

(Incorporated in Bermuda with limited liability)
(於百慕達註冊成立之有限公司)
(Stock Code 股份代號: 164)



2024/25
ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT
環境、社會及管治報告

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ABOUT THE GROUP

China Baoli Technologies Holdings Limited (the "Company") and its subsidiaries (collectively the "Group" or "we") are principally engaged in convergence media business, dry grinding and dry beneficiation ("DGDB") business, and other operations – investment, securities trading and tourism and hospitality business.

關於本集團

中國寶力科技控股有限公司(「本公司」)及其附屬公司(統稱「本集團」或「我們」)主要從事融媒體業務、乾磨乾選業務及其他業務－投資、證券買賣及旅遊及消閒業務。

ABOUT THE REPORT

The Group is pleased to present its Environmental, Social and Governance ("ESG") Report (the "ESG Report") for the year ended 31 March 2025 (the "Year"). This report provides an annual update on the sustainability performances, accomplishments and challenges faced on ESG over the past years.

關於本報告

本集團欣然呈報截至二零二五年三月三十一日止年度(「本年度」)的環境、社會及管治(「ESG」)報告(「ESG報告」)。本報告闡述本集團在過去一年於ESG方面的可持續發展表現、取得的成績及所面對的挑戰。

REPORTING SCOPE

Based on the principle of materiality for disclosure and reporting, this ESG Report primarily focuses on the Group's convergence media business, its DGDB business in the People's Republic of China (the "PRC"), and the headquarter office in Hong Kong, which represent the majority of the Group's ESG impacts. Since the DGDB business is in its initial income stage and the DGDB technology is environmental friendly in nature, there is no significant environmental impact on the Group during the Year under review. Therefore, to better reflect the actual situation of the Group, data from the DGDB business will be excluded from the calculation of environmental key performance indicators, while the social key performance indicators will cover the entire scope.

報告範圍

基於披露及報告的重要性原則，本ESG報告主要涵蓋本集團於中華人民共和國(「中國內地」)的融媒體業務及乾磨乾選業務以及香港總辦事處，該等領域代表本集團對ESG的主要影響。由於乾磨乾選業務處於創收階段過程及乾磨乾選技術的環保性質，其在本年度內對本集團沒有顯著的環境影響，因此，為更好地反映本集團的實際情況，乾磨乾選業務將不計入本集團的環境關鍵績效指標數據，而社會關鍵績效指標將涵蓋以上所有範圍。

The Group will regularly review the reporting scope and strive to enhance the transparency of the Group's ESG performance in the long run. The Group will continue its efforts in collecting information from different business segments to increase the breadth and depth of its ESG Report and hence the disclosure of relevant information. For information on corporate governance, please refer to the Corporate Governance Report in the Group's Annual Report 2024/25.

本集團將定期審查報告範圍，並努力從長遠上提高本集團的ESG表現的透明度。本集團將繼續努力收集不同業務領域之資訊，以強化ESG報告的寬度及深度以及加強相關資訊之披露。有關企業管治之資料，請參閱本集團二零二四／二五年度報告中的《企業管治報告》。

REPORTING STANDARD

The ESG Report is prepared in accordance with the "Environmental, Social and Governance Reporting Guide" (the "ESG Reporting Guide") under Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Stock Exchange") (the "Listing Rules"). The Stock Exchange has set forth principles for reporting in the ESG Reporting Guide: Materiality, Quantitative, Balance and Consistency, which should form the basis for preparing the ESG Report. The Group had adopted such principles in the preparation of the ESG Report and the details of applications are as follows:

1. Materiality: The Group assesses the materiality of ESG issues and involves stakeholders in the process of identifying, prioritising and determining important ESG-related issues that reflect the Group's significant impacts on the economy, environment and/or society. More details can be found in the "Materiality Assessment" section for the specific evaluation process.

2. Quantitative: The ESG key performance indicators (the "KPIs") disclosed in the ESG Report are supported by quantitative data and measurable criteria. The sources of all applicable data, calculation tools, methodologies, references and conversion factors used are disclosed thereon, where applicable.

3. Balance: The ESG Report provides complete, fair, clear, comparable and objective overview of the Group's ESG policies and performance for stakeholders with an unbiased picture.

4. Consistency: To facilitate stakeholders' comparisons of the ESG performance of the Group from year to year, the same reporting and calculation methodologies are used as reasonably practicable in the preparation of the ESG Report. Any changes in the basis of preparation will be set out in the relevant sections with details.

BOARD APPROVAL

The ESG report is reviewed and approved by the board of directors of the Company (the "Board") on 30 June 2025.

FEEDBACK

The Group welcomes investors and shareholders' comments on our ESG policies and performance to help the Group continuously improve its sustainability performance. If you have any advice or suggestions, please feel free to provide them through the following email address: enquiry@chinabaolitech.com.

報告準則

ESG報告根據香港聯合交易所有限公司(「聯交所」)證券上市規則(「上市規則」)附錄C2《環境、社會及管治報告指引》(「ESG報告指引」)編製。聯交所已於該ESG報告指引載列報告原則:重要性、量化、平衡及一致性,編製ESG報告應以該等原則為基礎。本集團在編製ESG報告時已採用該等原則,具體應用情況如下:

1. 重要性:本集團評估ESG議題的重要性,並讓相關持份者參與識別、優先排序和確定反映本集團在經濟、環境和/或社會方面有重大影響的重要ESG議題。具體的評估過程可參見「重要性評估」部分。

2. 量化:ESG報告所披露的ESG關鍵績效指標均由量化數據及可計量標準支持。所用的全部適用數據、計算工具、方法、參考資料及轉換系數的來源均披露於報告(如適用)。

3. 平衡:ESG報告為持份者提供有關本集團ESG政策及表現的完整、公平、清晰及可資比較及客觀概覽,並以公正的方式說明。

4. 一致性:為方便持份者比較本集團每年的ESG表現,於編製ESG報告時已在合理可行情況下貫徹應用同一報告及計算方法。編製基準的任何變動將於相關章節內詳細列出。

董事會審核

本ESG報告已於二零二五年六月三十日經本公司董事會(「董事會」)審閱並批准。

報告反饋

本集團歡迎投資者及持份者對ESG政策及表現提出意見,以幫助本集團持續提升可持續發展表現。如有任何意見或建議,歡迎以電郵形式發送至以下郵箱:enquiry@chinabaolitech.com。

GOVERNANCE STRUCTURE

The Board has overall responsibility for decision making with respect to the Group's ESG-related issues and the Group's ESG management and reporting. To better manage the Group's ESG-related issues, the Board examines and approves the ESG-related goals and targets, priorities, policies and frameworks. The Board also reviews progress towards their implementation and achievement with the assistance of the ESG working group (the "ESG Working Group"), which mainly comprises the management ("Management") of the Company. Besides, the Board is accountable for ensuring the effectiveness of ESG risk management and internal control mechanism through periodic reviews of ESG-related issues. The governance structure, roles and responsibilities of the responsible parties are defined as follows:

The Board

The Board holds the ultimate responsibility for ensuring the effectiveness of risk management and internal control systems. The Board is responsible for assessing the ESG-related risks of the Group and overseeing the Management in the design and implementation of the Group's ESG management approach, policies, and strategy. The Board also conducts regular reviews of the achievement of key ESG targets with the assistance of the Management/ESG Working Group and approves the disclosure in the Group's annual ESG Report.

The Management/ESG Working Group

The Management/ESG Working Group is responsible for advising and supporting the Board on all ESG matters and regularly reporting progress on ESG work to the Board. The ESG work includes but not limited to regular risk assessments, identification key stakeholders of the Group and their ESG concerns, set up of the Group's ESG management approach, policies and strategy, monitoring of the Group's ESG performance and preparation of annual ESG Report.

Functional Departments

The Functional Departments are responsible for the execution of measures to achieve the preset ESG – related strategies and targets.

監管架構

董事會全權負責就本集團的ESG相關事宜制定決策，並負責本集團的ESG管理及報告。為更好地管理本集團的ESG相關事宜，董事會審查及批准ESG相關目標及指標、優先次序、政策及架構。在主要由本公司管理層(「管理層」)組成的ESG工作小組(「ESG工作小組」)協助下，董事會亦審閱實施及實現的進度。此外，董事會負責通過定期審閱ESG相關事宜，確保ESG風險管理及內部監控機制的有效性。責任方的管治架構、角色及職責界定如下：

董事會

董事會對確保風險管理及內部監控系統的有效性負有最終責任。董事會亦負責評估本集團的ESG相關風險、監督管理層設計及執行本集團ESG管理方法、政策及策略。董事會亦會在管理層／ESG工作小組協助下，定期審閱主要ESG目標的進度，並核准於本集團的年度ESG報告中作出披露。

管理層／ESG工作小組

本集團的管理層／ESG工作小組負責就所有ESG事宜向董事會提供意見及支持，同時定期向董事會報告ESG工作的進度。ESG工作包括但不限於定期風險評估、識別本集團主要持份者及其關注的ESG事項、制定ESG管理方針、政策及策略、監測本集團ESG表現，以及編製年度ESG報告。

職能部門

職能部門負責執行措施，以實現預定的ESG相關策略和目標。

APPROACH AND STRATEGY

The Group is dedicated to being a responsible corporation by maintaining good corporate governance standards, adopting eco-friendly practices, and addressing stakeholders' expectations. In order to ensure the sustainability of the Group's business, we adhere to all relevant laws and regulations and continuously strive to enhance our ESG performance in every aspect, with a particular focus on resources conservation and corporate responsibility.

Aligned with the Chinese government's objectives for sustainable economic and social development, the Group has set up the environment goals and targets based upon the current performance and future development of the Group's business. Our primary aim is to reduce resource consumption and lower greenhouse gas emissions, in response to related ESG issues.

Our mission in environmental protection is driven by the development and implementation of innovative technologies, notably our DGDB technologies. We have formed strategic partnerships with various technology and industry partners to promote the Group's DGDB technologies, which can achieve environmental protection and energy savings through low energy consumption and anhydrous mineral processing. Besides, the DGDB technologies enable the recycling of tailings for use as raw materials in the concrete and cement manufacturing industries, thus resolving the environmental and safety hazards of conventional tailing dams. With the potential for further advancement in this technology, the Group had put in additional resources for technological development.

方法及策略

本集團透過維持良好的企業管治標準、落實環保措施及回應持份者的期望，承諾及致力成為一家負責任的企業。為確保本集團業務的可持續發展，我們的策略是遵守適用於本集團業務的所有相關法律法規，並不斷提高我們在各個方面的ESG表現，特別是資源節約及企業責任。

為配合中國內地政府對可持續經濟和社會發展的目標，本集團根據目前的業績和未來業務發展，制定了環境目標和指標。我們的主要目標是減少資源消耗和降低溫室氣體排放，以應對相關的ESG問題。

我們在環境保護方面的使命是通過開發和實施創新技術來推動，尤其是我們的乾磨乾選技術。我們與各種技術和行業夥伴建立了戰略合作關係，以推廣本集團的乾磨乾選技術，該技術通過低能耗和無水礦物加工來實現環境保護和節能。此外，乾磨乾選技術使得尾礦可以回收再利用作為混凝土和水泥製造業的原材料，從而解決了傳統尾礦壩的環境和安全隱患。隨著這項技術的進一步發展潛力，本集團已投入更多資源進行技術開發。

STAKEHOLDERS ENGAGEMENT

Stakeholders' expectations and feedback are important for the Group to formulate its environmental and social strategies, assess materiality, and establish policies. Through stakeholders engagement, companies can understand a wide range of views and identify material environmental and social issues.

Collecting feedback from stakeholders helps evaluate and improve our ESG performance. The Group regularly reviews this policy and ensure timely dissemination of relevant information to shareholders at all times. Over the years, the Group has addressed pressing issues and incorporated stakeholders' expectations through diversified engagement channels as shown below:

持份者參與

持份者的期望及反饋對本集團制定其環境及社會策略、評估重要性及制定政策十分重要。透過與持份者參與，公司可知悉不同意見並識別重大環境及社會議題。

收集持份者的反饋意見有助評估及改進我們的ESG表現。本集團定期檢討該政策，並確保時刻向股東適時傳達相關資訊。多年來，本集團一直透過如下所示多樣化的參與渠道，從而解決迫切的問題和顧及持份者的期望：

Communication Channels and Concerns of our Stakeholders

持份者的溝通渠道及關注

Stakeholders 持份者	Interests and expectations 利益及期望	Engagement and channels 參與渠道
The Stock Exchange **聯交所**	• Compliance with the Listing Rules and other relevant regulations 遵守上市規則及其他相關條例	• Announcements, notices of meetings, circulars on the Stock Exchange website 於聯交所網站的公告、會議通知、通函 • Email, direct dialogues, telephone or meetings 電郵、直接對話、電話或會議
Governments and regulatory authorities **政府及監管機構**	• Compliance with local laws and regulation 遵守本地法律法規 • Support for local economic growth 支持本地經濟增長	• Statutory filings and notification 法定文件及通知 • Visits and government inspections 探訪及政府調查 • Email, direct dialogues, telephone or meetings 電郵、直接對話、電話或會議
Shareholders and investors **股東及投資者**	• Return on investment and dividends 投資回報及股息 • Corporate governance 公司管治 • Risk mitigation and management 風險減緩及管理 • Business compliance 業務合規	• Annual general meeting and other shareholder meetings 股東週年大會及其他股東大會 • Annual and interim reports 年度及中期報告 • Announcements, notices of meetings and circulars 公告、會議通知及通函 • Company website 公司網站

STAKEHOLDERS ENGAGEMENT (continued)
Communication Channels and Concerns of our Stakeholders (continued)

持份者參與(續)
持份者的溝通渠道及關注(續)

Stakeholders 持份者	Interests and expectations 利益及期望	Engagement and channels 參與渠道
Customers **客戶**	• Product and service quality 產品及服務質素 • Robust operation management 強大的營運管理 • Operational sustainability 營運可持續性 • Customer data and privacy protection 客戶資料及私隱保護	• Regular meetings and communication 定期會面及溝通 • Email, direct dialogues, telephone or meetings as required in daily operation 電郵、直接對話、電話或會議(視乎日常營運需要)
Suppliers **供應商**	• Fair and open procurement 公平公開的採購 • Sustainable relationship 可持續的關係	• Site visits 實地探訪 • Engagement and cooperation 委聘及合作 • Business meetings and discussions 業務會議及討論
Employees **僱員**	• Remuneration and compensation, benefits 薪酬及補償、福利 • Occupational health and safety 職業健康及安全 • Career development opportunities 職業發展機會 • Corporate culture and well-being 企業文化及僱員福祉 • Fair and competitive employment 公平及競爭性僱傭	• Training programmes, seminars and briefings 培訓項目、研討會及簡介會 • Performance reviews and appraisals 績效回顧及評核 • Promote career development and enhance competence at all levels 促進公司各職級職業發展並提高競爭力 • Regular meetings and internal memos 定期會面及內部備忘錄 • Email 電郵

STAKEHOLDERS ENGAGEMENT (continued)

Communication Channels and Concerns of our Stakeholders (continued)

持份者參與(續)

持份者的溝通渠道及關注(續)

Stakeholders 持份者	Interests and expectations 利益及期望	Engagement and channels 參與渠道
Media and the public **媒體及公眾**	• Operation in compliance with applicable laws and regulations 在營運中遵守適用法律法規	• Email, direct dialogues, telephone or meetings 電郵、直接對話、電話或會議
	• Support to civil society 支持公民社會	• Press conference and interviews 新聞發佈會及採訪
	• Environmental protection 環境保護	• ESG Report ESG報告
	• Local community activities involvement 本地社區活動參與	

MATERIALITY ASSESSMENT

Since ESG risks and opportunities for the Group vary among stakeholders with diverse backgrounds and concerns, the Group conducted an annual review to identify and understand the main concerns and material interests of its stakeholders for the preparation of the ESG Report.

The Group identified the ESG-related issues that are considered to have significant impacts on stakeholders and the development of the Group's business. All the identified ESG issues will be prioritized based on stakeholders' feedback.

Through a materiality assessment, the Management/ESG Working Group has identified two key issues, namely, (i) the use of resources and (ii) product responsibility, which significantly affect the long-term sustainability of the Group. The measures to manage these aspects will be the core focus for continuous improvement. Effective internal control systems are reinforced to enhance operational efficiency and generate environmental and social benefits to our stakeholders. Section A2 and B6 of this ESG Report highlight how the Group addresses these key aspects.

重要性評估

由於本集團的ESG風險和機遇會因持份者的各種背景、及關注事項的不同而存在差異，因此，本集團進行了年度檢討，以識別和了解持份者的主要關注和重大利益，以編製ESG報告。

本集團識別出被認為對本集團業務的持份者及發展有重大影響的ESG相關問題。所有已識別的ESG事宜將根據持份者反饋進行優先排序。

通過重要性評估，管理層／ESG工作小組識別出兩個主要事項，即(i)資源使用及(ii)產品責任，兩者對本集團長期可持續發展的影響最為重大。有效的內部控制系統有所加強，以提升營運效率及為持份者創造環境及社會裨益。本ESG報告的A2及B6各節重點介紹本集團如何改善該等重大方面。

A. ENVIRONMENTAL

A1. Emissions

Air and Greenhouse gas emissions

The Group is currently running a scalable multi-media sharing and advertising platform. The Group helps clients produce customized multi-media contents for display advertising. Due to the Group's business nature, immaterial industrial pollutants are emitted during our business operations as we have outsourced most of our production. As a responsible enterprise, we uphold the principle of "Green Operation" and continuously improve our environmental performance by implementing various measures and practices. The Group is committed to promoting a green environment by adopting eco-friendly operations, fostering environmental awareness among employees, and rigorously adhering to all applicable environmental laws and regulations. During the Year, the Group was not aware of any material non-compliance with any laws or regulations relevant to air and greenhouse gas ("GHG") emissions, discharge into water and land, and generation of hazardous and non-hazardous waste, including but not limited to:

- Air Pollution Control Ordinance of Hong Kong (Cap. 311 of the Laws of Hong Kong)《空氣污染管制條例》(香港法例第311章);
- Water Pollution Control Ordinance (Cap. 358 of the Laws of Hong Kong)《水污染管制條例》(香港法例第358章);
- Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong)《廢物處置條例》(香港法例第354章);
- Law of Environmental Protection of the People's Republic of China《中華人民共和國環境保護法》;
- Atmospheric Pollution Prevention and Control Law of the People's Republic of China《中華人民共和國大氣污染防治法》;
- Water Pollution Prevention and Control Law of the People's Republic of China《中華人民共和國水污染防治法》;
- Law of the People's Republic of China on the Prevention and Control of Environmental Pollution Caused by Solid Wastes (《中華人民共和國固體廢物污染環境防治法》).

A. 環境

A1. 排放物

廢氣及溫室氣體排放

本集團目前運營一個可擴展的多媒體共享和廣告平台,幫助客戶製作定制的多媒體內容用於展示廣告。鑒於本集團業務性質,我們已將大部分生產外包,因此我們在業務運營中排放的工業污染物微乎其微。作為負責任的企業,我們本著「綠色營運」的原則,實行不同措施及常規,持續改進環境績效。本集團致力推動綠色環境,透過引入環保營運模式、加強員工環保意識教育,並嚴格遵守相關環境法律法規。於本年度,本集團並未發現任何重大違反有關廢氣及溫室氣體(「溫室氣體」)排放、向水及土地的排污以及有害及無害廢棄物的任何法律法規,此等法律及法規包括但不限於:

- 《空氣污染管制條例》(香港法例第311章);
- 《水污染管制條例》(香港法例第358章);
- 《廢物處置條例》(香港法例第354章);
- 《中華人民共和國環境保護法》;
- 《中華人民共和國大氣污染防治法》;
- 《中華人民共和國水污染防治法》;
- 《中華人民共和國固體廢物污染環境防治法》。

A. ENVIRONMENTAL (continued)

A1. Emissions (continued)

Air and Greenhouse gas emissions (continued)

Below is the data summary of the Group's emissions during the Year:

A. 環境(續)

A1. 排放物(續)

廢氣及溫室氣體排放(續)

以下是本集團本年度排放物數據摘要:

Types of emissions	排放物種類	Unit 單位	FY2024/25 二零二四／二五年
Air emissions	**空氣污染物**		
Nitrogen oxides (NO_x)	氮氧化物(NO_x)	kg 千克	**1.91**
Sulphur oxides (SO_x)	硫氧化物(SO_x)	kg 千克	**0.01**
Particulate matter (PM)	顆粒物(PM)	kg 千克	**0.14**
Greenhouse gas emissions	**溫室氣體排放**		
Total GHG emission	排放總量	Tonnes CO_2e 噸二氧化碳當量	**24.90**
Scope 1: Direct emissions – from combustion of fuels for vehicle use	範圍1:直接排放－車輛燃燒燃料	Tonnes CO_2e 噸二氧化碳當量	**2.61**
Scope 2: Energy indirect emissions – from electricity consumption	範圍2:能源間接排放－電力消耗	Tonnes CO_2e 噸二氧化碳當量	**21.75**
Scope 3: Other indirect emissions – from disposal of paper to landfill	範圍3:其他間接排放－將廢紙棄置於堆填區	Tonnes CO_2e 噸二氧化碳當量	**0.54**
Intensity	密度	Tonnes CO_2e/employee 噸二氧化碳當量／僱員	**0.58**

A. ENVIRONMENTAL (continued)

A1. Emissions (continued)

Waste Management

Hazardous waste management

During the Year, no material hazardous waste was generated by the Group due to the Group's business nature.

Non-hazardous management

During the Year, the source of non-hazardous waste was mainly office wastes and paper generated from daily operations. An important initiative includes raising awareness about the significance of waste reduction among employees through training and education programs. The Group has adopted a policy encouraging employees to use double-sided printing and copying, alongside prioritize electronic methods for information dissemination whenever possible. These measures aim to minimize paper consumption and consequently reduce paper waste.

In addition, we have adopted measures to reduce the use of disposable and non-recyclable products by replacing single use stationeries with refillable alternatives. This approach supports the sustainable utilization of resources. We are also proud supporters of the community recycling program in Hong Kong, actively sorting recyclable waste and regularly delivering it to community recycling stations. It aims to encourage employees to cultivate recycling habits both at the workplace and in their everyday lives, thereby impacting their environment through their behaviors.

Below is the data summary of the Group's non-hazardous waste generation during the Year:

A. 環境(續)

A1. 排放物(續)

廢棄物管理

有害廢棄物

由於本集團業務的性質，本年度本集團並無產生重大的有害廢棄物。

無害廢棄物

本年度內，我們的無害廢棄物主要來自日常運營中產生的辦公廢物和紙張。一項重要措施是透過培訓和教育計劃向員工宣傳減少廢物的重要性。本集團鼓勵員工選用雙面列印及複印、並在可能的情況下優先使用電子方式進行信息傳遞，以減少耗用紙張，從而減輕廢棄紙張的棄置。

此外，我們還採取了減少一次性和不可回收產品使用的措施，用可重新填充的文具替代一次性文具。這種方法支持資源的可持續利用。我們也自豪地支持香港的社區回收計劃，積極分類可回收廢物，並定期將其送到社區回收站。其旨在鼓勵員工在工作場所和日常生活中養成回收習慣，從而通過他們的行為影響周圍環境。

以下是本集團本年度無害廢物產生的數據摘要：

Types of waste	廢棄物種類	Unit 單位	FY2024/25 二零二四／二五年
Total Non-hazardous Waste (Paper A4 (80GSM))	無害廢棄物(A4紙(80GSM))	Tonnes 公噸	**0.1127**
Intensity	密度	Tonnes/employee 公噸／僱員	**0.0026**

A. ENVIRONMENTAL (continued)

A2. Use of Resources

The Group recognises the importance of maintaining environmental sustainability in its daily operation. We adhere to the concept of green development and has been striving to implement the 4R Principle (Reduce, Reuse, Recycle and Replace) in order to reduce resource consumption and improve resource utilisation efficiency in all possible aspects of business operations, including energy conservation and water conservation. Due to the business nature, the Group's business did not involve significant consumption of water and packaging materials, thus no target on such aspect were set by the Management/ESG Working Group.

Energy Conservation

As part of the Group's initiatives to reduce energy consumption in the lighting system, we divide the office area into different light zones using independent lighting switches, adopt energy-efficient lighting, and clean light fixtures regularly to increase the energy efficiency of lighting system. We have also employed measures to enhance the energy efficiency of air conditioning system, such as applying window blinds to reduce direct sunlight and the demand for air conditioning. Additionally, the Group actively incorporates energy conservation initiatives into its operations. For example, when procuring new equipment, priority is given to electronic devices with energy efficiency labels to reduce energy consumption.

Fuel Consumption

Regular maintenance is essential for maintaining the optimal performance and fuel efficiency of vehicles within the Group. By conducting routine maintenance tasks, such as air filter replacements and spark plug inspections, potential issues can be identified and addressed promptly so as to ensure a higher efficiency and reduce emissions.

Below is the data summary of the Group's energy consumption during the Year:

A. 環境(續)

A2. 資源使用

本集團深明於日常營運中維持環境可持續發展的重要性。我們秉持綠色發展理念及一直努力推行減量化、再利用、再循環及替代使用四大原則，從而在業務營運的所有可能方面減少資源消耗及提高資源使用效率，包括節約能源及節約用水。由於業務性質，本集團的業務不涉及大量用水及消耗包裝材料，因此管理層／ESG工作小組未對此方面設立目標。

節約能源

作為本集團減少照明系統能源消耗的舉措之一，我們利用獨立照明開關將辦公空間劃分為不同照明區、採用具能源效益之照明用品，並定期清潔照明裝置以提升照明系統之能源效益。我們還採取了提高空調系統能源效率的措施，例如使用窗簾減少直射陽光和空調需求。此外，本集團積極於營運中融入節約能源理念。例如，在採購新設備時，優先選擇具有能源效率標籤的電子設備，以減少能源消耗。

燃料消耗

定期維修對維持本集團的車輛達致最佳性能及燃料效益至關重要。通過進行常規維護任務，如更換空氣濾清器和檢查火花塞，可以及時發現並解決潛在問題，從而確保提高效益及減少廢氣排放。

以下是本集團本年度能源消耗的數據摘要：

Types of energy consumption	能源消耗種類	Unit 單位	FY2024/25 二零二四／二五年
Total energy consumption	能源消耗總量	kWh 千瓦時	**41,898**
Direct energy consumption – Fuel oil	直接能源耗量 – 燃油	kWh 千瓦時	**8,937**
Indirect energy consumption – Purchased electricity	間接能源耗量 – 外購電力	kWh 千瓦時	**32,961**
Total energy consumption intensity	總能源消耗密度	kWh/employee 千瓦時／僱員	**974**

A. ENVIRONMENTAL (continued)

A2. Use of Resources (continued)

Water Consumption

The Group mainly consumes water for cleaning purposes in the office premises, and the water supply service is provided by the office management company. Therefore, water consumption data cannot be obtained by the Group. The Group's operational sites use municipal water as their primary water source, so it had no issue in sourcing water that was fit for purpose during the Year.

The Group endeavours to conserve water effectively by identifying water-saving initiatives, for example, posting water conservation notices in the pantry to raise employees' awareness on water saving and installing water-saving taps, fixtures and accessories. Furthermore, the Group has conducted regular maintenance of water pipes to prevent leakage of water and timely repair any defective components.

A3. Environment and Natural Resources

Due to the nature of our business, the Group does not have any direct and significant impacts on the environment and natural resources in the course of its operations. However, as mentioned above, the Group are committed to environmental stewardship and have implemented comprehensive policies and measures aimed at reducing emissions and resources consumption. These initiatives are designed to minimize any potential environmental impact of our business activities, demonstrating our dedication to sustainable practices and the preservation of natural resources.

In addition to pledging to peak emissions by 2030 and reach carbon neutrality by 2060, the PRC government has placed a strong emphasis on ensuring a stable supply of iron ores in the long run as one of its key sustainable developments in mining industry. In July 2022, the China Mineral Resources Group Limited was formally established by the State Council to spearhead the strategic "Cornerstone Initiatives" to achieve four essential principles, including but not limited to, adhere to ESG and to build green iron ore mines with optimised overall planning to avoid over investment.

A. 環境(續)

A2. 資源使用(續)

用水

本集團主要在辦公室物業的清潔方面用水，而供水服務由辦公室管理公司提供。因此，本集團無法獲得用水數據。本集團的運營地點使用市政用水作為主要水源，因此在本年度內沒有遇到獲取適用水源的問題。

本集團致力通過識別節水舉措有效地節約用水，例如，於茶水間張貼節水通告提升僱員節約用水的意識及安裝節水水龍頭、固定裝置及配件。此外，本集團對水管進行常規保養以避免漏水，並會適時修理任何缺損部分。

A3. 環境及天然資源

由於業務性質，本集團在運營過程中並無對環境及天然資源造成任何直接及重大影響。然而，如上所述，本集團致力於環境管理，並實施了全面的政策和措施，旨在減少排放和資源消耗。這些舉措旨在將我們業務活動的潛在環境影響降至最低，展示了我們對可持續實踐和自然資源保護的承諾。

除了承諾在2030年前達到排放峰值並在2060年前實現碳中和外，中國內地政府還強調確保長期穩定的鐵礦石供應，這是其礦業可持續發展的關鍵之一。2022年7月，中國礦產資源集團有限公司由國務院正式成立，推動實現包括但不限於堅持ESG原則和建立綠色鐵礦石礦山的四大核心原則，並通過優化整體規劃避免過度投資。

A. ENVIRONMENTAL (continued)

A3. Environment and Natural Resources (continued)

In response to this industry development, the Group is currently working closely with domestic and international iron ore majors to promote the application of our DGDB technologies. It is believed that the Group can provide a green technology with a lower production cost, reduce carbon emissions and energy consumption and produce higher grade iron concentrates, thus enhancing the competitiveness of the China's steel industry. This aligns with the United Nations Sustainable Development Goals ("SDGs") as well. Our Group was credited as environmentally friendly and ESG entity for long-term sustainable developments in the community.

In case of any significant environmental issues, the Group will immediately assess the impact, formulate an emergency plan and report to the relevant departments to rectify any damage to the environment.

A4. Climate Change

Climate change, which may lead to extreme weather, poses potential risks to the Group's business and could have significant impacts on the Group's daily operations. The Group pays close attention to the trend of climate change and assesses the impact on the operation of the Group's business. The Group has adopted measures in response to the assessed risks, including both physical risks and transition risks arising from the climate change.

Physical Risks

The increasing frequency and severity of extreme weather events, such as extreme cold or heat, rainstorms, and typhoons, may affect the Group's supply chains and damage our assets. These events pose threats to the health and safety of the Group's employees and could potentially result in operational interruptions.

A. 環境(續)

A3. 環境及天然資源(續)

為應對這一行業發展,本集團目前正與國內外主要鐵礦石企業密切合作,推廣我們的乾磨乾選技術應用。相信本集團可以提供一種具有較低生產成本的綠色技術,減少碳排放和能源消耗,並生產更高品位的鐵精礦,從而提升中國內地鋼鐵行業的競爭力。這也與聯合國可持續發展目標(「SDGs」)一致。本集團因其在社區長期可持續發展中的環保和ESG實踐而獲得認可。

如有任何重大環境問題,本集團將立即評估影響,制定應急預案並向有關部門報告,以對環境造成的任何損害進行整改。

A4. 氣候變化

氣候變化可能導致極端天氣,對本集團的業務構成潛在風險,並可能對日常營運產生重大影響。本集團密切關注氣候變化趨勢,並評估對本集團業務經營的影響。本集團已採取應對評估風險的措施,包括氣候變化帶來的物理風險和轉型風險。

物理風險

極端天氣事件的頻率和嚴重程度增加,例如極端寒冷或炎熱、暴雨和颱風,可能影響本集團的供應鏈並損壞我們的資產。這些事件亦可能對本集團員工的健康和安全構成威脅,並可能導致運營中斷。

A. ENVIRONMENTAL (continued)

A4. Climate Change (continued)

Transition Risks

The Group also anticipates that more stringent laws and regulations will be imposed by the governments in response to the global trend of low-carbon sustainable development. The stricter environmental protection laws and regulations may limit the expansion of business and increase in compliance costs of the Group and risk of lawsuits of the Group arising from the failure to comply with such laws and regulations.

Alongside with the Group's ongoing commitment to the green operation, the Group takes various actions such as providing low-carbon living guidelines to the employees, following extreme weather guidelines issued by the governments, adopting flexible working arrangement where considered necessary, and exploring opportunities to allocate resources to technological advancements on energy and resources saving materials and processes. These measures help ensure the continuity and sustainability of business.

A. 環境(續)

A4. 氣候變化(續)

轉型風險

本集團亦預計各國政府將會根據全球低碳可持續發展趨勢實施更嚴格的法律和法規。更嚴格的環保法律和法規可能限制本集團業務擴展，增加合規成本，並增加因未能遵守此類法律和法規而引發訴訟的風險。

為了持續致力於綠色運營，本集團採取了各種行動，如向員工提供低碳生活指南、遵循政府發布的極端天氣指南、在必要時採取靈活工作安排，以及探索將資源分配給節能和資源節約材料和工藝的技術進步機會，以確保業務的連續性和可持續性。

B. SOCIAL

B1. Employment

The Group recognises its employees as one of the key members to maintain the sustainable development of the Group. During the Year, the Group was not aware of any material non-compliance with employment related laws and regulations having a significant impact on the Group, including but not limited to the "Employment Ordinance of Hong Kong" (《僱傭條例》), the "Labour Law of the People's Republic of China" (《中華人民共和國勞動法》), the "Social Insurance law of the People's Republic of China" (《中華人民共和國社會保險法》) and the "Regulations on Management of Housing Provident Funds" (《住房公積金管理條例》). As at 31 March 2025, the Group employed 43 staffs in Hong Kong and the PRC, comprising 34 full-time and 9 part-time employees. The Group's employee size breakdown was as below:

B. 社會

B1. 僱傭

本集團認為員工是維持本集團可持續發展的關鍵成員之一。在本年度內，本集團未發現任何有重大影響的與僱傭相關的法律和法規的重大違規情況，包括但不限於香港《僱傭條例》、《中華人民共和國勞動法》、《中華人民共和國社會保險法》和《住房公積金管理條例》。截至二零二五年三月三十一日，本集團在香港和中國內地共僱用了43名員工，其中包括34名全職員工和9名兼職員工。本集團的員工人數分佈如下：

		FY2024/25 二零二四／二五年
Total number of employees	僱員總數	56
By Gender	**按性別劃分**	
Male	男性	38
Female	女性	18
By Age Group	**按年齡劃分**	
Below 30	30歲以下	8
30-50	30至50歲	36
Over 50	50歲以上	12
By Geographical Region	**按地區劃分**	
PRC	中國內地	34
Hong Kong	香港	22

B. SOCIAL (continued)

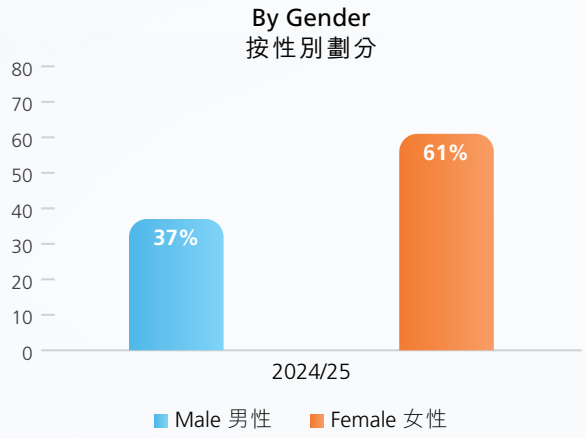
B1. Employment (continued)

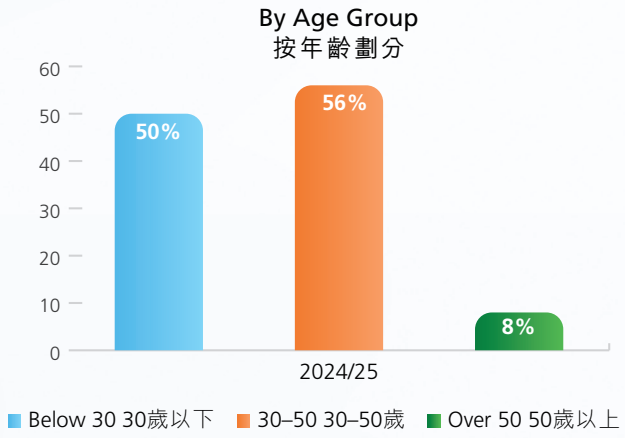
Due to the project-based work structure in the media industry, many projects in the media sector are one-off endeavours. Employees are frequently hired on a per-project basis. Once a project concludes, the company might not require the same number of employees, resulting in staff reductions. Additionally, our organization has been undergoing business transformation and change in business operating geographical locations, leading to changes in workforce requirements and roles, which have also contributed to increased turnover over the Year. The Group's employee turnover rate in the specified category over the Year was as below:

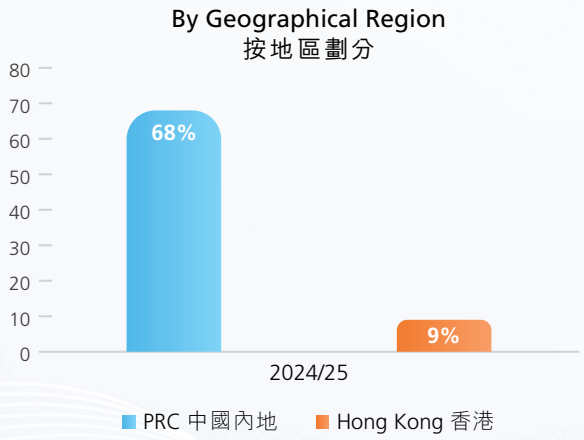
B. 社會(續)

B1. 僱傭(續)

由於媒體行業的項目制工作結構,許多媒體領域的項目都是一次性的。我們會根據每個項目聘用合適數量的員工。一旦項目結束,公司可能不再需要相同數量的員工,從而導致員工減少。此外,本集團亦在進行業務轉型和變更業務運營地理位置,這也導致了員工需求和角色的變化,從而增加了本年度的員工流失。以下是本集團本年度指定類別的員工流失率:







Note: The turnover rate is calculated as the number of employees in the specified category who left during the Year divided by the number of employees in the specified category as of 31 March 2025 x 100%, which could potentially exceed 100%.

註: 流失率的計算方式為本年度內特定類別的離職員工數量除以截至二零二五年三月三十一日的特定類別員工總數x100%,或會可能超過100%。

B. SOCIAL (continued)

B1. Employment (continued)

Recruitment, Promotion, Remuneration and Dismissal

The Group offers competitive remuneration and benefits to attract and retain the talents. The Group ensures its employees are recruited and promoted based on their merits, qualifications and contributions. Employees at all levels are appraised annually based on the same categories of performance criteria. Discretionary bonus, share options, salary increment, and promotion are determined in accordance with the results of the staff appraisal. Legal employment rights such as rest days and all leave entitlements are fully respected and are detailed in the staff handbook. Our employees are entitled to various types of leave, such as annual leave, early leave on festival days, compassionate leave, wedding leave and maternity leave. Additionally, they receive comprehensive benefits, including medical insurance, dental benefits, and Mandatory Provident Fund. In addition, the Group also provides employees working in mainland China with other benefits such as lunch subsidy, afternoon and late-night refreshments, health checks and various festival, birthday and wedding gifts.

Unreasonable dismissal under any circumstances is forbidden in the Group. Dismissal will only be proceeded on a reasonable basis. Official dismissal will only be considered when the employee fails to correct the problems repeatedly after receiving any verbal or written warning.

Equal Opportunity and Anti-discrimination

The Group is committed to creating and maintaining an inclusive and collaborative workplace culture in which all can thrive. The Group is dedicated to providing equal opportunity in all aspects of employment and maintaining a workplace that is free from discrimination against any individual based on age, race, family background, nationality, gender, sexual orientation, disability, religion and political beliefs. To establish an effective anti-discrimination reporting system, we encourage employees to report to department managers or human resources managers when they encounter discriminatory behaviours. In addition, we are also responsible for evaluating, handling, recording, and taking necessary disciplinary measures for such incidents.

B. 社會(續)

B1. 僱傭(續)

招聘、晉升、薪酬及解僱

本集團提供具有競爭力的薪酬和福利，以吸引和留住人才。本集團根據優勢、資歷及貢獻進行招募及晉升。本集團根據同一類別的表現標準對所有級別的員工進行年度評估，酌情花紅、購股權、薪金增長和晉升均根據員工評估結果決定。本集團全面遵守合法僱傭權利(例如休息日及休假)的規定，並在《員工手冊》中詳細說明。我們的員工享有各類假期，例如年假、節假日提前下班、恩恤假、婚假和產假。他們還享有全面的福利，包括醫療保險、牙科福利和強制性公積金(MPF)。此外，本集團還為在中國內地工作的員工提供其他福利，如午餐補貼、下午茶和宵夜、健康檢查以及各類節日、生日和婚禮禮品。

本集團禁止任何情況下的不合理解僱。解僱只會在合理的基礎上進行。只有在僱員收到口頭或書面警告後仍未能糾正問題，方考慮正式解僱。

平等機會與反歧視

本集團致力於創造及維持包容及協作的工作場所文化，讓所有人都可以茁壯成長。本集團致力在僱傭方面提供平等機會，以及保持工作環境，不會因年齡、種族、家庭背景、國籍、性別、性取向、殘疾、宗教及政治信仰而對任何人產生歧視。為建立有效的反歧視報告制度，我們鼓勵僱員在遇到任何歧視行為時向部門經理或人力資源經理報告。此外，我們亦負責評估、處理、記錄有關事件並對此採取必要的紀律處分。

B. SOCIAL (continued)

B2. Health and Safety

Work safety is the cornerstone of the sustainable development of the Group. The Group is committed to safeguarding the wellbeing of the employees by complying with relevant laws and regulations such as the "Law of the People's Republic of China on Prevention and Control of Occupational Diseases" (《中華人民共和國職業病防治法》), the "Regulations on Work-Related Injury Insurances" (《工傷保險條例》) of the PRC, the "Trade Union Law of the People's Republic of China" (《中華人民共和國工會法》), the "Occupational Safety and Health Ordinance of Hong Kong" (《職業安全及健康條例》).

We seek to create a pleasant and comfortable workplace for employees by carrying out various measures, including provision of adjustable seats, spacious desk area and regular maintenance or replacement of office equipment. The Group also provides every full-time employee with a comprehensive set of health insurance, including but not limited to medical insurance, surgical insurance and hospitality issuance. To maintain a safe working environment, health and safety measures have been implemented by the Group and working arrangement guidance under the typhoons and rainstorms are provided to all employees to ensure safety.

Efficient ventilation provides a comfortable working environment and avoid invisible health hazard. The Group prohibits smoking within all the work area. Air outlets are cleaned on a regular basis to improve the indoor air quality and increase the effectiveness of the ventilation system.

During the Year, there was no employee injured and no lost working days due to work-related injuries. During the past three years including the Year, the Group did not have any cases of work-related fatalities. The Group will continue to improve the safety management system in order to protect employees' health and safety in workplace.

B. 社會(續)

B2. 健康與安全

工作安全為本集團可持續發展之基石。本集團致力於通過遵守相關法律法規來保障員工的福祉，如《中華人民共和國職業病防治法》、中國內地的《工傷保險條例》、《中華人民共和國工會法》和《香港職業安全及健康條例》。

我們通過採取各種措施為員工創造愉快和舒適的工作環境，包括提供可調節座椅、寬敞的辦公桌區以及定期維護或更換辦公設備。本集團還為每位全職員工提供全面的健康保險，包括但不限於醫療保險、手術保險和住院保險。為了維持安全的工作環境，本集團實施了健康與安全措施，並為所有員工提供颱風和暴雨期間的工作安排指引，以確保安全。

有效通風提供舒適工作環境及避免對健康之無形危害。本集團禁止於所有工作區域吸煙。定期清潔排氣口以改善室內空氣質量及提升通風系統之有效性。

在本年度內，本集團沒有員工受傷，也沒有因工傷損失工作日數。包括本年度內的過去三年，本集團並沒有因工亡故的事件發生。本集團將繼續改進安全管理系統，以保護員工在工作場所的健康和安全。

B. SOCIAL (continued)

B3. Development and Training

The Group acknowledges the importance of training for the development of both our employees and the Group. We actively encourage and support our employees in pursuing personal and professional training opportunities to enhance their skills and knowledge. Besides, our employees are entitled to study leaves to participate in external training courses relevant to their job duties. Performance appraisals are conducted to support our employees in their long-term development.

Below is the data summary of the Group's employee training during the Year:

B. 社會(續)

B3. 發展及培訓

本集團認識到培訓對於員工和本集團發展的重要性。我們積極鼓勵並支持員工參加個人和專業培訓機會，以提升他們的技能和知識。此外，我們的員工有權享有學習假期，以參加與其工作職責相關的外部培訓課程。我們亦有進行績效評估旨在支持員工的長期發展。

以下是本年度本集團員工培訓的數據摘要：

			FY2024/25 二零二四／二五年
Percentage of employee trained	**受訓僱員百分比**		
By Gender	**按性別劃分**		
Male	男性	%	**74%**
Female	女性	%	**83%**
By Employee Category	**按級別劃分**		
Senior management	高級管理層	%	**85%**
Middle management	中級管理層	%	**36%**
Non-managerial employees	非管理層	%	**95%**
Average training hours completed per employee	**每名僱員的平均培訓時數**		
By Gender	**按性別劃分**		
Male	男性	Hours小時	**1.1**
Female	女性	Hours小時	**1.2**
By Employee Category	**按級別劃分**		
Senior management	高級管理層	Hours小時	**1.7**
Middle management	中級管理層	Hours小時	**0.5**
Non-managerial employees	非管理層	Hours小時	**1.0**

B. SOCIAL (continued)

B4. Employment Standard

The Group strictly prohibits the recruitment of child labor. Prior to the confirmation of appointment, we verify the identity of candidates to ensure that they are lawfully employable and have reached the legal working age as stipulated in the "Employment of Children Regulation" (《僱用兒童規例》) and the "Provisions on the Prohibition of Using Child Labour" (《禁止使用童工規定》). Additionally, the Group prohibits any form of forced labour. The Group offers sufficient rest days for employees and do not compel any employees to work overtime against their will.

Employees are required to enter into a labour contract which contains necessary terms, such as working hour, benefits and rights on termination, ensuring protection of both the Group and our employees' best interests. We also have set up communication channels for employees to report any cases of child labour or forced labour.

If any violation is identified, the relevant department will promptly take appropriate action. During the Year, no instances of child labour or forced labour were reported.

B5. Supply Chain Management

The Group fosters long-term strategic relationships with its suppliers to support sustainable business growth. To ensure high quality standards and minimise environmental and social risks within the supply chain, the Group has formulated comprehensive policies and procedures, including the Procurement Policy, to standardise the selection, evaluation, and monitoring procedures of suppliers in a fair, transparent, and impartial manner. During the Year, the Group had 29 major suppliers, 27 of which were located in the PRC, and the others were in Hong Kong.

B. 社會(續)

B4. 僱傭準則

本集團嚴格禁止招聘童工。在確認聘請之前，我們會核實求職者的身份，以確保他們符合法律規定的僱傭資格，並已達到《僱用兒童規例》和《禁止使用童工規定》中規定的法定工作年齡。此外，本集團禁止任何形式的強制勞工。本集團為員工提供充足的休息日，不強迫任何員工在違背其意願的情況下加班。

僱員須簽訂勞工合約，當中載有有關工作時數、個人福利及終止合約權利的必要條款，保障本集團及僱員的最佳利益。我們亦為僱員建立了溝通渠道，讓僱員舉報童工及強制勞工的情況。

如果發現任何違規情況，相關部門將迅速採取適當行動。在本年度內，未有報告發現任何童工或強迫勞動的情況。

B5. 供應鏈管理

本集團致力於與供應商建立長期的戰略合作關係，以支持可持續的業務增長。為確保高質量標準並盡量減少供應鏈中的環境和社會風險，本集團制定了政策和程序，包括採購政策，以公平、透明和公正的方式標準化供應商的選擇、評估和監控程序。於本年度內，本集團擁有29名主要供應商，其中27名位於中國內地，其他則位於香港。

B. SOCIAL (continued)

B5. Supply Chain Management (continued)

Suppliers are assessed based on different criteria, including product quality, management, production techniques, environmental performance, and social responsibility. Quality assurance terms are included when signing procurement contracts or entering an engagement to ensure that the delivered products and components meet the required standards, and defective products can be returned. All deliverables from the third-party service providers are reviewed by the Group before being published on the public platform for multi-media and advertising services. All suppliers for bulk and regular procurement decisions can be only sourced from suppliers in the approved suppliers list. The Group has also established a rating system for the assessment of current suppliers, and those who consistently fail to meet the required standards would be excluded from the supplier list. During the Year, we have evaluated 27 suppliers.

In response to the increasing focus on managing environmental and social risks in the supply chain, the Group encourages our suppliers to commit to environmental protection and to minimize the impact of their business activities on the environment. We advocate for environmentally friendly procurement practices among our suppliers. Where feasible, the Group will prioritize suppliers with outstanding ESG performance as our partners.

B6. Product Responsibility

The Group is dedicated to delivering high-quality products and services to its customers. To uphold these standards, we have established comprehensive guidelines for product quality inspection, as well as procedures for the return and repair of defective products. These measures ensure that our products consistently meet or exceed quality expectations. Additionally, customers have the option to receive replacements for any products that do not meet their satisfaction.

Customer Service

Customers satisfaction is of the utmost importance to the Group. The Group has a customer service policy in place to handle customer complaints. Our customer service team is responsible for monitoring and addressing customer complaints, and a set of procedures have been formulated so that complaints can be categorised and solved by the designated staff timely. There were no significant complaints from customers on our services and recall of products during the Year.

B. 社會(續)

B5. 供應鏈管理(續)

供應商會從產品品質、管理、生產技術、環保表現及社會責任等多方面評核選定。簽訂採購合同或合作協議時包含質量保證條款，以確保交付的產品和部件符合要求標準，對於不合格產品進行可退貨處理。本集團在將第三方服務提供商的所有交付成果發布於公共平台之前，均會進行審查，以提供多媒體和廣告服務。所有大宗和常規採購決策的供應商必須來自於批准供應商名單中的供應商。本集團還建立了現有供應商的評分系統，對於那些持續未達到要求標準的供應商，將被排除在供應商名單之外。於本年度內，我們已評估27家供應商。

為應對日益重視供應鏈中環境和社會風險的趨勢，本集團鼓勵供應商承諾環境保護，並盡量減少業務活動對環境的影響。我們提倡供應商採取環保的採購實踐。在可行的情況下，本集團會優先考慮ESG表現卓越的供應商作為我們的合作夥伴。

B6. 產品責任

本集團致力於向客戶提供高品質的產品和服務。為了保持這一標準，我們制定了有關產品品質檢定、退回及維修有缺陷產品的指引。這些措施確保我們的產品始終達到或超過質量期望。此外，顧客可就其不滿意的產品作出換貨。

客戶服務

客戶滿意度對於本集團至關重要。本集團制定了客戶服務政策來處理客戶投訴。我們的客戶服務團隊負責監察和解決客戶投訴，並制定了一套程序，使投訴能夠按類別及時由指定人員解決。於本年度內，本集團沒有收到重大服務投訴或產品召回的情況。

B. SOCIAL (continued)

B6. Product Responsibility (continued)

Quality Assurance

The Group has established standard approval guidelines and checklists to ensure legitimate advertising contents for all the industries it serves. Document proof and information including business registration and relevant supporting evidence must be provided for the Group's review in order to safeguard the integrity, consistency and timeliness of the advertising materials. The contents of the multi-media products are reviewed regularly by the Group to avoid false and misleading advertising claims or statements. Additionally, the engagement contract requires third-party service providers to abide the laws and regulations such as "Advertising Law of the People's Republic of China" (《中華人民共和國廣告法》).

Privacy and Intellectual Property Rights Protection

The Group attaches great importance to the protection of confidential data and intellectual property rights. We strictly comply with the laws and regulations relating to privacy matters, such as the "Personal Data (Privacy) Ordinance of Hong Kong" (《個人資料(私隱)條例》) and the "Cybersecurity Law of the People's Republic of China" (《中華人民共和國網絡安全法》). To safeguard the confidentiality of the Group's information, suppliers are required to sign confidentiality agreements to prevent the unauthorised disclosure of confidential materials. Also, we endeavour to protect the software system to prevent virus infections and the leakage of confidential information.

The Group emphasizes respect for intellectual property rights and strictly prohibits the possession or use of copyrighted materials without the permission of the copyright owner. We closely monitor the market for infringements to ensure our intellectual property is protected. If any employee is found to be in violation of these policies, disciplinary actions will be taken based on the severity of the infringement. During the Year, the Group has not encountered incidents of infringement of intellectual property rights or leakage of confidential information.

Consumer Data Protection

The Group also maintains rigorous controls over customer-provided personal and trade information. Access to such information is carefully managed, and all individuals with access are required to understand and uphold strict confidentiality and privacy standards. Any unauthorized disclosure is considered a breach of our Company's employment contract.

B. 社會(續)

B6. 產品責任(續)

質量保證

本集團已建立標準批准指南和檢查清單，確保其適用於所服務的所有行業的合法廣告內容。為保障廣告材料的完整性、一致性和及時性，必須提供包括營業執照和相關支持證據在內的文件證明和信息以供本集團審核。本集團會定期審核多媒體產品內容，以避免虛假和誤導性的廣告宣傳。此外，合作合同要求第三方服務提供商遵守《中華人民共和國廣告法》等法律法規。

個人隱私和知識產權保護

本集團高度重視機密資料和知識產權的保護。我們嚴格遵守與隱私相關的法律法規，如《香港個人資料(私隱)條例》和《中華人民共和國網絡安全法》。為了保護本集團信息的機密性，供應商須簽署保密協議，以防止未經授權的機密材料洩露。我們也致力於保護軟件系統，防止病毒感染和機密信息洩露。

本集團強調尊重知識產權，嚴禁在未經版權持有人許可的情況下持有或使用版權材料。我們密切監控市場侵權行為，以確保知識產權得到保護。如果任何員工被發現違反這些政策，將根據侵權的嚴重程度採取紀律處分。於本年度內，本集團未遇到知識產權侵權或機密信息洩露的事件。

消費者資料保障

本集團也對客戶提供的個人和商業資料實施嚴格管控。此類資料的存取權限受到嚴格管理，所有擁有存取權限的個人均須了解並遵守嚴格的保密和隱私標準。任何未經授權的披露均視為違反公司僱傭合約。

B. SOCIAL (continued)

B7. Anti-Corruption

The Group is committed to complying with applicable laws and regulations related to fraud and corruption prevention, as well as anti-money laundering, in both the PRC and Hong Kong, including but not limited to the "Anti-Unfair Competition Law of the People's Republic of China" (《中華人民共和國反不正當競爭法》), the "Anti-Money Laundering Law of the People's Republic of China" (《中華人民共和國反洗錢法》), the "Criminal Law of the People's Republic of China" (《中華人民共和國刑法》) and the "Prevention of Bribery Ordinance" (《防止賄賂條例》). To uphold high standards of corporate governance, we adhere to anti-corruption policies and guidelines, such as those concerning the acceptance of gifts and conflicts of interest. These procedures and guidelines are detailed in our code of conduct.

We have a whistle-blowing policy and established reporting channels to encourage employees to report any suspected misconduct directly to the Audit Committee, either in person or via email. Designated personnel are responsible for investigating reported misconduct and implementing appropriate remedial measures. All reports and inquiries are handled with strict confidentiality to ensure anonymity.

During the Year, the Group conducted training sessions and circulated internal policies and materials related to anti-fraud and anti-money laundering to directors and employees to enhance their awareness. The Group has no concluded legal cases regarding corrupt practices brought against us or our employees during the Year, and was not aware of any breaches of laws and regulations that had a significant impact on the Group in relation to bribery, extortion, fraud, or money laundering.

B8. Community Investment

Over the years, the Group has focused on community activities and strongly encouraged our employees to actively participate in various volunteer activities, public conventions, conferences, exhibitions and events with a particular focus on community investment, sponsorships and charitable contributions. Also, the Group is committed to fulfilling its social responsibility and protecting the environment. The development of our environmentally-friendly DGDB technologies will have a positive impact on both energy consumption and carbon emissions to the entire steel industry in the PRC. By fostering a culture of giving and community involvement, we aim to make a positive impact on society and strengthen our relationships with stakeholders. Our employees are integral to these efforts, volunteering their time and expertise to support causes that align with our corporate values and mission.

B. 社會(續)

B7. 反貪污

本集團致力於遵守中國內地和香港有關防範欺詐和腐敗、以及反洗錢的適用法律法規，包括但不限於《中華人民共和國反不正當競爭法》、《中華人民共和國反洗錢法》、《中華人民共和國刑法》和《防止賄賂條例》。為了維持高標準的企業治理，我們遵循反腐敗政策和指南，如關於接受禮物和利益衝突的規定。相關程序及指引於我們的行為守則中詳述。

本集團亦訂有舉報政策並已建立舉報渠道，鼓勵員工直接親自或是通過電子郵件向審計委員會報告任何涉嫌不當行為。指定人員負責調查報告的不當行為並實施適當的補救措施。所有報告和查詢均嚴格保密，以確保匿名性。

在本年度內，本集團開展了培訓課程，並向董事和員工分發了有關反欺詐和反洗錢的內部政策和材料，以提高他們的意識。於本年度內，本集團並未發生任何針對我們或我們員工的腐敗行為的結案法律案件，也未發現任何對本集團在賄賂、勒索欺詐或洗錢方面有重大影響的法律法規違反情況。

B8. 社區投資

多年來，本集團一直專注於社區活動，並大力鼓勵員工積極參與各種志願服務、公共會議、研討會、展覽及活動，特別著重於社區投資、贊助和慈善捐贈。此外，本集團致力於履行其社會責任和環境保護。我們開發的環保乾磨乾選技術將對中國整個鋼鐵行業的能源消耗和碳排放產生積極影響。通過培養回饋社會和參與社區的文化，我們旨在對社會產生積極影響，並加強與利益相關者的關係。我們的員工在這些努力中扮演著不可或缺的角色，他們志願貢獻時間和專業知識，以支持與我們企業價值觀和使命相符的事業。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX

《環境、社會及管治報告指引》索引

Subject area 主要範疇	Content 內容	Chapter/Disclosure 對應報告章節
Mandatory Disclosure Requirement **強制披露規定**		
Governance Structure **管治架構**	A statement from the board containing the following elements: 由董事會發出的聲明，當中載有下列內容：	Governance Structure 監管架構
	(i) disclosure of the board's oversight of ESG issues. (i) 披露董事會對環境、社會及管治事宜的監管；	
	(ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritize and manage material ESG-related issues (including risks to the issuer's business); and (ii) 董事會的環境、社會及管治管理方針及策略，包括評估、優次排列及管理重要的環境、社會及管治相關事宜(包括對發行人業務的風險)的過程；及	
	(iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses (iii) 董事會如何按環境、社會及管治相關目標檢討進度、並解釋它們如何與發行人業務有關連。	
Reporting Principles **匯報原則**	A description of, or an explanation on, the application of the Reporting Principles (materiality, quantitative, and consistency) in the preparation of the ESG Report 描述或解釋在編備環境、社會及管治報告時如何應用匯報原則(重要性、量化和一致性)。	Reporting Standard 報告準則
Reporting Boundary **匯報範圍**	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. 解釋環境、社會及管治報告的匯報範圍，及描述挑選哪些實體或業務納入環境、社會及管治報告的過程。	Reporting Scope 報告範圍

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX (continued)

《環境、社會及管治報告指引》索引(續)

Subject area 主要範疇	Content 內容	Chapter/Disclosure 對應報告章節
A. Environmental **A. 環境**		
Aspect A1: Emissions **A1 排放物**		
General Disclosure **一般披露**	Information on (a) the policies; and (b) 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. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。	Environmental 環境
KPI A1.1 **關鍵績效指標A1.1**	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Environmental – Emissions 環境－排放物
KPI A1.2 **關鍵績效指標A1.2**	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity. 直接(範圍1)及能源間接(範圍2)溫室氣體總排放量量(以噸計算)及(如適用)密度。	
KPI A1.3 **關鍵績效指標A1.3**	Total hazardous waste produced (tonnes) and where appropriate, intensity. 所產生有害廢棄物總量(以噸計算)及(如適用)密度。	
KPI A1.4 **關鍵績效指標A1.4**	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity. 所產生無害廢棄物總量(以噸計算)及(如適用)密度。	
KPI A1.5 **關鍵績效指標A1.5**	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Environmental – Emissions, Use of Resources 環境－排放物，資源使用
KPI A1.6 **關鍵績效指標A1.6**	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Environmental – Emissions 環境－排放物

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX (continued)

《環境、社會及管治報告指引》索引(續)

Subject area 主要範疇	Content 內容	Chapter/Disclosure 對應報告章節
A. Environmental (continued) **A. 環境**(續)		
Aspect A2: Use of Resources **A2 資源使用**		
General Disclosure **一般披露**	Policies on the efficient use of resources, including energy, water, and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	Environmental – Use of Resources 環境－資源使用
KPI A2.1 **關鍵績效指標A2.1**	Direct and/or indirect energy consumption by type in total (Kwh in '000s) and intensity. 按類型劃分的直接及或間接能源總耗量(以千個千瓦時計算)及密度。	
KPI A2.2 **關鍵績效指標A2.2**	Water consumption in total and intensity. 總耗水量及密度。	
KPI A2.3 **關鍵績效指標A2.3**	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所采取的步驟。	
KPI A2.4 **關鍵績效指標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. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所采取的步驟。	
KPI A2.5 **關鍵績效指標A2.5**	Total packing material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。	
Aspect A3: The Environment and Natural Resources **A3 環境及天然資源**		
General Disclosure **一般披露**	Policies on minimizing the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	Environmental – Environment and Natural Resources 環境－環境及天然資源
KPI A3.1 **關鍵績效指標A3.1**	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已采取管理有關影響的行動。	

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX (continued)

《環境、社會及管治報告指引》索引(續)

Subject area 主要範疇	Content 內容	Chapter/Disclosure 對應報告章節
A. Environmental (continued) **A. 環境**(續)		
Aspect A4: Climate Change **A4 氣候變化**		
General Disclosure **一般披露**	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 對發行人產生影響的重大氣候相關事宜的政策。	Environmental – Climate Change 環境－氣候變化
KPI A4.1 **關鍵績效指標A4.1**	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述以及及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	
B. Social **B. 社會**		
Aspect B1: Employment **B1 僱傭**		
General Disclosure **一般披露**	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. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。	Social – Employment 社會－僱傭
KPI B1.1 **關鍵績效指標B1.1**	Total workforce by gender, employment type, age group and geographical region. 按性別、僱傭類型、年齡組別及地區劃分的僱員總數。	
KPI B1.2 **關鍵績效指標B1.2**	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX (continued)

《環境、社會及管治報告指引》索引(續)

Subject area 主要範疇	Content 內容	Chapter/Disclosure 對應報告章節
B2 健康與安全 **B. 社會**(續)		
Aspect B2: Health and Safety **B2 健康與安全**		
General Disclosure **一般披露**	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. 有關提供安全工作環境及保障僱員避免職業性危害的(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。	Social – Health and Safety 社會－健康與安全
KPI B2.1 **關鍵績效指標B2.1**	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年(包括匯報年度)每年因工亡故的人數及比率。	
KPI B2.2 **關鍵績效指標B2.2**	Lost days due to work injury. 因工傷損失工作日數。	
KPI B2.3 **關鍵績效指標B2.3**	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	
Aspect B3: Development and Training **B3 發展及培訓**		
General Disclosure **一般披露**	Policy on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Social – Development and Training 社會－發展及培訓
KPI B3.1 **關鍵績效指標B3.1**	The percentage of employees trained by gender and employee category 按性別及僱員類別劃分的受訓僱員百分比。	
KPI B3.2 **關鍵績效指標B3.2**	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX (continued)

《環境、社會及管治報告指引》索引(續)

Subject area **主要範疇**	**Content** **內容**	**Chapter/Disclosure** **對應報告章節**
B. Social (continued) **B. 社會**(續)		
Aspect B4: Labour Standards **B4 勞工準則**		
General Disclosure **一般披露**	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. 有關防止童工或強制勞工的(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。	Social – Employment Standard 社會－勞工準則
KPI B4.1 **關鍵績效指標B4.1**	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工	
KPI B4.2 **關鍵績效指標B4.2**	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX (continued)

《環境、社會及管治報告指引》索引(續)

Subject area 主要範疇	Content 內容	Chapter/Disclosure 對應報告章節
B. Social (continued) **B. 社會**(續)		
Aspect B5: Supply Chain Management **B5 供應鏈管理**		
General Disclosure **一般披露**	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Social – Supply Chain Management 社會－供應鏈管理
KPI B5.1 **關鍵績效指標B5.1**	Number of suppliers by geographical region. 按地區劃分的供應商數目。	
KPI B5.2 **關鍵績效指標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. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及有關慣例的執行及監察方法。	
KPI B5.3 **關鍵績效指標B5.3**	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	
KPI B5.4 **關鍵績效指標B5.4**	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX (continued)

《環境、社會及管治報告指引》索引(續)

Subject area 主要範疇	Content 內容	Chapter/Disclosure 對應報告章節
B. Social (continued) **B.社會**(續)		
Aspect B6: Product Responsibility **B6產品責任**		
General Disclosure **一般披露**	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. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。	Social – Product Responsibility 社會－產品責任
KPI B6.1 **關鍵績效指標B6.1**	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	
KPI B6.2 **關鍵績效指標B6.2**	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	
KPI B6.3 **關鍵績效指標B6.3**	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	
KPI B6.4 **關鍵績效指標B6.4**	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	
KPI B6.5 **關鍵績效指標B6.5**	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX (continued)

《環境、社會及管治報告指引》索引(續)

Subject area 主要範疇	Content 內容	Chapter/Disclosure 對應報告章節
B. Social (continued) **B. 社會**(續)		
Aspect B7: Anti-corruption **B7 反貪污**		
General Disclosure **一般披露**	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. 有關防止賄賂、勒索、欺詐及洗黑錢的(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。	Social – Anti-Corruption 社會－反貪污
KPI B7.1 **關鍵績效指標B7.1**	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	
KPI B7.2 **關鍵績效指標B7.2**	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	
KPI B7.3 **關鍵績效指標B7.3**	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	

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《環境、社會及管治報告指引》索引(續)

Subject area **主要範疇**	**Content** **內容**	**Chapter/Disclosure** **對應報告章節**
B. Social (continued) **B. 社會**(續)		
Aspect B8: Community Investment **B8 社區投資**		
General Disclosure **一般披露**	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. 有關以社區參與來瞭解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	Social – Community Investment 社會－社區投資
KPI B8.1 **關鍵績效指標B8.1**	Focus areas of contribution. 專注貢獻範疇。	
KPI B8.2 **關鍵績效指標B8.2**	Resources contributed to the focus area. 在專注範疇所動用資源。	



China Baoli Technologies Holdings Limited

中國寶力科技控股有限公司