PROSPER ONE INTERNATIONAL HOLDINGS COMPANY LIMITED

富一國際控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

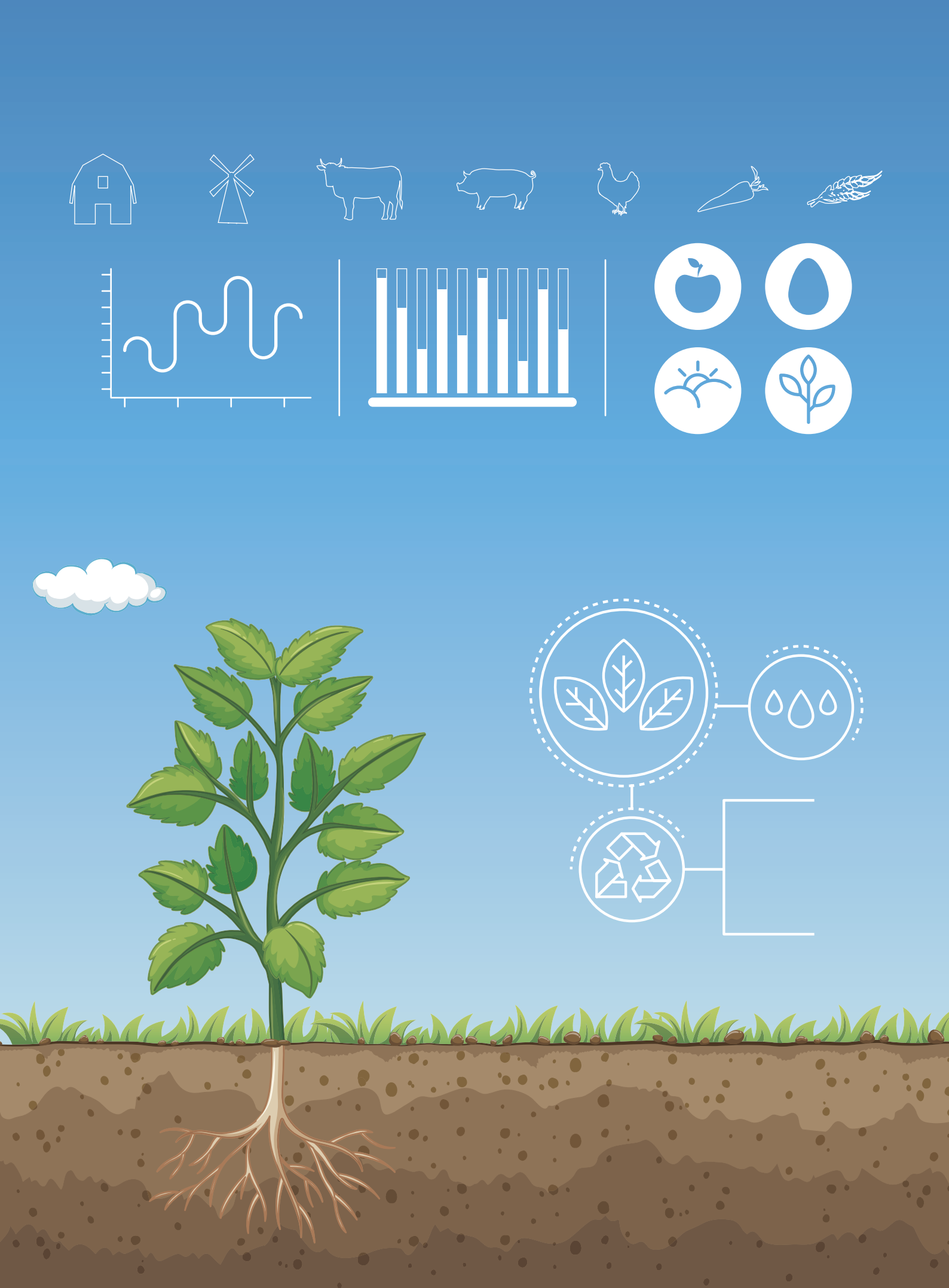
Stock Code 股份代號：1470





2024/25 ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告



CONTENTS
目錄

2 1 Company Business Review
公司業務回顧

2 2 About this Report
關於本報告

2 2.1 Reporting Year and Reporting Scope
報告年度及報告範圍

3 2.2 Reporting Framework and Principle
報告框架及原則

4 2.3 Contact Details
聯絡資料

4 3 ESG Governance
ESG管治

4 3.1 ESG Governance Structure
ESG管治架構

5 3.2 Stakeholder Engagement
持份者參與

6 3.3 Materiality Assessment
重要性評估

6 4 Operating Practices
營運慣例

7 4.1 Supply Chain Management
供應鏈管理

7 4.2 Product Responsibility and Customer Services
產品責任及客戶服務

9 5 Employment Practices
僱傭準則

10 5.1 Employment Policy
僱傭政策

13 5.2 Employee Training and Development
僱員培訓與發展

15 5.3 Workplace Health and Safety
工作場所健康與安全

16 6 Advocate Green Operations
倡導綠色營運

16 6.1 Energy Consumption and Greenhouse Gas (GHG) Emissions
能源消耗及溫室氣體排放

18 6.2 Resource Management
資源管理

18 6.3 Climate Change
氣候變化

20 7 Community Contribution
社區貢獻

21 8 Looking Forward
展望

22 9 ESG Content Index
ESG內容索引

1 COMPANY BUSINESS REVIEW

Prosper One International Holdings Company Limited, together with its subsidiaries (collectively referred to as the "**Group**" or "**we**"), is principally engaged in (i) the wholesale of watches and provision of watch repairing services to its customers in Hong Kong ("**Wholesale**"); (ii) acting as agent in the sales and trading of fertiliser raw materials, fertilisers and other related products across both Hong Kong and Mainland China ("**Trading**"); and (iii) the manufacture and sales of compound fertilisers in Mainland China ("**Manufacture**").

1 公司業務回顧

富一國際控股有限公司(連同其附屬公司統稱「**本集團**」或「**我們**」)主要從事(i)於香港批發腕錶及向客戶提供腕錶維修服務(「**批發**」);(ii)於香港及中國內地以貿易代理身份銷售肥料原料、肥料及其他相關產品(「**貿易**」);及(iii)於中國內地製造及銷售複合肥(「**製造**」)。

2 ABOUT THIS REPORT

2.1 Reporting Year and Reporting Scope

The Group recognises that its responsibilities extend beyond delivering quality products and services to also include contributing to the development of a sustainable society. In line with our ongoing commitment to promoting sustainable development, the Group is pleased to present this Environmental, Social and Governance ("**ESG**") Report (the "**Report**"). This Report outlines the ESG-related initiatives and performance of all the Group's business operations during the financial year from 1 May 2024 to 30 April 2025 (the "**Reporting Year**").

2 關於本報告

2.1 報告年度及報告範圍

本集團深知其責任不僅在於提供優質的產品與服務,還包括促進可持續社會發展。為符合我們推動可持續發展的持續承諾,本集團欣然刊發本環境、社會及管治(「**ESG**」)報告(「**本報告**」)。本報告概述本集團轄下所有業務自二零二四年五月一日起至二零二五年四月三十日止財政年度(「**報告年度**」)的ESG相關舉措及表現。

2.2 Reporting Framework and Principle

This Report has been prepared in accordance with Appendix C2 — Environmental, Social and Governance Reporting Code ("**ESG Code**") issued by The Stock Exchange of Hong Kong Limited. In compiling this Report, the Group has followed the principles of materiality, quantitative, balance, and consistency to present the relevant measures and performance for the Reporting Year. To facilitate ease of reference, a content index is provided at the end of this Report, enabling readers to locate specific topics in alignment with the ESG Code. Information related to corporate governance is disclosed separately in the annual report, in accordance with the requirements set out in Appendix C1 of the Main Board Listing Rules. To enhance the quality of ESG reporting, the Group has engaged an external consultant, Allied Environmental Consultants Limited, to review and ensure that the content of this Report aligns with the standards stipulated under the Listing Rules.

The Report has been prepared in alignment with the four reporting principles outlined in the ESG Code, which are as follows:

- **Materiality:** The Board of Directors (the "**Board**") identifies and evaluates ESG issues that hold significant importance to investors and other stakeholders. These material ESG topics have been prioritised and disclosed within the Report accordingly.
- **Quantitative:** The Group documents and discloses key performance indicators ("**KPIs**") in quantitative terms where appropriate, to facilitate effective assessment and validation of its ESG policies and management systems.
- **Balance:** The Report aims to present an objective and impartial overview of the Group's ESG performance. The Board ensures that there are no selective disclosures, omissions, or misleading formats that may inappropriately influence a decision or judgment by the Report reader.
- **Consistency:** The Group applies consistent methodologies in reporting ESG data to enable meaningful year-on-year comparisons, except where otherwise stated.

2.2 報告框架及原則

本報告乃根據香港聯合交易所有限公司發佈之附錄C2—環境、社會及管治報告守則(「**ESG守則**」)編製。編製本報告時，本集團遵照重要性、量化、平衡及一致性的原則呈報報告年度的相關措施及表現。為方便查閱，本報告於末尾附上內容索引，協助讀者根據ESG守則查找相關章節。有關企業管治的資料已根據主板上市規則附錄C1單獨於年報披露。為提升ESG報告流程，本集團已委任外聘顧問沛然環保顧問有限公司，以審閱及確保本報告內容符合上市規則中規定的標準。

本報告編製遵循ESG守則的四個報告原則，包括：

- **重要性**：董事會識別及評估對投資者及其他持份者而言重要的ESG議題。該等重要ESG議題已相應在本報告中作優先排序並予以披露。
- **量化**：本集團在適當的情況下以量化方式記錄及披露關鍵績效指標以有效評估及驗證ESG政策及管理系統。
- **平衡**：本報告旨在客觀公正地呈現本集團的ESG表現。董事會確保本報告不存在選擇性披露、遺漏或具誤導性的表述格式，以避免對讀者的決策或判斷造成不當影響。
- **一致性**：除非另有說明，本集團於呈報ESG數據時採納一致的統計方法以能夠進行有意義的年度比較。

2.3 Contact Details

Should you have any comments or suggestions concerning this Report, you are encouraged to contact the Group using the contact information provided below:

Email: info@prosperoneintl.com
Telephone: (852) 3611 0358
Address: Room 4801, 48/F, Hopewell Centre
No.183 Queen's Road East
Wanchai, Hong Kong

2.3 聯絡資料

如您對本報告有任何意見或建議，歡迎通過以下聯繫方式與本集團聯繫：

電子郵件：info@prosperoneintl.com
電話：(852) 3611 0358
地址：香港灣仔
皇后大道東183號
合和中心48樓4801室

3 ESG GOVERNANCE

3.1 ESG Governance Structure

The Board is responsible for ensuring the effectiveness of the Group's risk management and internal control systems, as well as for establishing and overseeing the Group's ESG management approach and strategic direction. The Board regularly reviews the Group's overall ESG performance in relation to KPIs, as well as ESG-related targets and goals. To facilitate a structured approach to managing ESG matters, the Group has appointed designated personnel from various departments to form a dedicated working group. This working group is tasked with gathering relevant ESG data, reporting to the Board on a regular basis, assessing and identifying ESG-related risks, and evaluating the effectiveness of the Group's internal control mechanisms.

3 ESG管治

3.1 ESG管治架構

董事會負責確保本集團風險管理及內部監控系統的有效性，並制定和監督本集團的ESG管治方針及策略方向。董事會定期檢視本集團的整體ESG關鍵績效指標以及ESG相關目標。為促進ESG事務的結構化管理，本集團已從各部門委派指定人員組成專職工作小組。該工作小組負責收集相關ESG數據並定期向董事會報告，評估及識別ESG相關風險，並評估本集團內部控制機制的有效性。

3.2 Stakeholder Engagement

The Group firmly believes that the support and engagement of key stakeholders are essential to achieving long-term success. These key stakeholders include employees, customers, suppliers, shareholders and other stakeholders. Throughout the Reporting Year, the Group maintained positive and constructive relationships with its stakeholders, with no material or significant disputes arising between the Group and any of its key stakeholder groups.

Key Stakeholders	Communication Channel
Employees	• Email • The Group's whistleblowing channels • Suggestion boxes
Customers	• Email • Direct communication • Telephone
Suppliers	• Contracts
Shareholders and other stakeholders	• Announcements • Annual and interim reports • Annual general meeting • Circulars • The Group's corporate website • Extraordinary general meeting • Notices

3.2 持份者參與

本集團深信主要持份者之支持及參與乃達致長期成功的關鍵因素。主要持份者包括僱員、客戶、供應商、股東及其他持份者。於報告年度內，本集團與持份者維持積極及建設性關係，本集團與任何主要持份者群體並無重大或重要的糾紛。

主要持份者	溝通渠道
僱員	• 電郵 • 本集團舉報渠道 • 意見箱
客戶	• 電郵 • 直接溝通 • 電話
供應商	• 合約
股東及其他持份者	• 公告 • 年度及中期報告 • 股東週年大會 • 通函 • 本集團公司網站 • 股東特別大會 • 通告

3.3 Materiality Assessment

The Group has engaged an external consultant to carry out a materiality assessment in order to identify and prioritise ESG topics relevant to our operations. By benchmarking against ESG frameworks and analysing material issues identified by peer companies, we were able to assess the materiality of each topic effectively. This allows the Group to allocate resources appropriately and enhance the overall efficiency of our ESG initiatives. In this Report, we have disclosed the following topics to provide stakeholders with a comprehensive understanding of our ESG performance. The topics are presented below in order of priority:

Environmental

- Energy saving
- Greenhouse gas emissions reduction
- Environmental sustainability
- Climate change

Social

- Product and service quality
- Workplace health and safety
- Employment and labour practice
- Supply chain management

3.3 重要性評估

本集團聘請外部顧問進行重要性評估，以識別並優先考慮與我們運營相關的ESG議題。通過對標ESG框架，並分析同行公司所識別的重大議題，我們能夠有效地評估每個議題的重要性。這有助於本集團合理配置資源，並提升ESG舉措的整體效率。在本報告中，我們披露了以下議題，以便持份者全面了解我們的ESG績效。議題的優先次序排列如下：

環境

- 節省能源
- 減少溫室氣體排放
- 環境可持續發展
- 氣候變化

社會

- 產品及服務質素
- 工作場所健康與安全
- 僱傭及勞工準則
- 供應鏈管理

4 OPERATING PRACTICES

The Group upholds its core value of being “customer-oriented” and is committed to maintaining and enhancing the quality of its products and services in order to meet and surpass customer expectations. As such, the Group places strong emphasis on every aspect of its business operations, ranging from supplier management to after-sales service, to ensure a consistent and high standard of customer satisfaction.

4 營運慣例

本集團堅持「以客為先」的核心價值觀，致力於維持及提升產品和服務質素，以滿足並超越客戶的期望。因此，本集團高度重視業務運營的各個環節，從供應商管理到售後服務，以確保始終能夠獲得較高的客戶滿意度。

4.1 Supply Chain Management

Effective supply chain management practices enable the Group to maintain control over product and service quality from the source. The Group has set high standards for its suppliers to ensure the consistent quality of their products. A comprehensive evaluation process has been established to assess both potential and existing suppliers. This evaluation covers factors such as product quality, pricing, and performance in corporate social responsibility areas, including occupational health and environmental protection. This approach helps the Group mitigate ESG-related risks.

In addition to ensuring quality, the Group recognises the importance of diversity in supply chain management as a means to reduce operational risks. To promote diversity, the Group actively participates in local exhibitions, engaging with potential suppliers and exchanging insights on current market trends. Moreover, employees based in Shandong take part in various activities organised by fertiliser associations to stay informed about the latest industry developments. This allows the Group to select suitable suppliers based on up-to-date market knowledge.

4.1 供應鏈管理

有效的供應鏈管理慣例令本集團能夠從源頭上控制其產品及服務質素。本集團對其供應商制定高標準以保障產品質量一致性。本集團已制定全面考核流程以評估其潛在及現有供應商。評估範圍涵蓋產品質量、價格及企業社會責任表現，包括職業健康及環境保護等因素。此舉有助於本集團降低ESG相關風險。

除確保質素外，本集團認識到在供應鏈管理中，多樣性對降低運營風險也至關重要。為促進多元化，本集團積極參與當地展覽，與潛在供應商接觸，並就當前市場趨勢交流見解。此外，山東員工還參加由肥料協會組織的各種活動，以了解最新的行業發展情況，使本集團能夠根據最新市場知識選擇合適的供應商。

Geographical region **地區**	**Number of suppliers** **供應商數目**
Hong Kong 香港	0
China 中國	64
Others[1] 其他[1]	3

4.2 Product Responsibility and Customer Services

Product Responsibility

The Group places significant emphasis on quality control as a fundamental aspect of its operations. A dedicated quality management team has been established to oversee internal inspection and testing procedures. This team is responsible for ensuring adherence to standardised operating procedures and implementing robust product management practices to uphold consistent product quality and safety standards.

[1] The suppliers are based in Germany, Singapore and Australia.

4.2 產品責任及客戶服務

產品責任

本集團非常重視品質控制，將其作為業務的重中之重。本集團已設立專門的品質管理團隊，負責監督內部檢驗和測試流程。該團隊負責確保遵循標準化工作程序並實施穩健的產品管理實踐，以維持產品質量及安全標準的一致性。

[1] 供應商位於德國、新加坡及澳大利亞。

Customer Services

In addition to sourcing high-quality products, the Group consistently places a strong emphasis on maintaining a high standard of service quality. To ensure customer satisfaction, the Group continuously enhances its customer service by providing regular training to employees. Staff are also required to adhere to the guidelines outlined in the *Staff Handbook*, which emphasises proper service etiquette and effective communication with customers.

The Group values customer feedback as a key driver for continuous improvement in service quality. As part of this commitment, a communication channel has been established to encourage customers to share their opinions and provide feedback on products or services. In the event of a complaint, the Group conducts a thorough investigation, reviews the case, and implements appropriate corrective measures where necessary. During the Reporting Year, the Group did not receive any complaints related to product quality or customer service.

Customers' Data Protection

Beyond delivering quality products and services, the Group is committed to safeguarding customer privacy. Employees are required to manage personal and confidential information in accordance with the procedures outlined in the *Staff Handbook*. The unauthorised use or disclosure of customers' personal data without prior consent is strictly prohibited.

To strengthen data security, the Group has implemented a range of protective measures, including periodic updates to its electronic systems. During the Reporting Year, the Group remained in full compliance with all applicable laws and regulations concerning customer privacy, including the *Personal Data (Privacy) Ordinance (Cap. 486) of Hong Kong* and the *Personal Information Protection Law (PIPL) of the People's Republic of China*.

客戶服務

在致力物色高質量產品的同時，本集團亦一貫重視維持高標準服務質量。為確保客戶滿意度，本集團持續透過定期培訓提升員工的客戶服務能力。員工亦須遵守《*員工手冊*》所載指引，強調以良好的服務禮儀接待客戶及與客戶有效溝通。

本集團重視客戶反饋，將其視為不斷改善服務質量的核心驅動力。作為該承諾的一部分，本集團已建立溝通渠道以鼓勵客戶提供產品或服務的反饋及意見。一旦出現投訴，本集團將對投訴進行徹查、檢討並在必要時採取適當補救行動。於報告年度，本集團並無接獲關於產品質量或客戶服務的投訴。

客戶資料保護

除提供產品及服務外，本集團致力於保護客戶私隱。員工須按照《*員工手冊*》所述的程序管理個人及保密資料。未經事先同意，嚴禁未經授權使用或披露客戶個人資料。

為加強數據安全，本集團實施多項保護措施，如定期更新電子系統。於報告年度，本集團遵守所有關於客戶私隱的適用法律法規，如《*個人資料(私隱)條例*》(*香港法例第486章*)及《*中華人民共和國個人信息保護法*》。

Ethical Operations

With the commitment to ethical operations, the Group adheres to the principle of integrity and has zero tolerance towards discrimination, harassment, corruption or other unethical behaviours. In order to eradicate illegal activities such as bribery, extortion, fraud, and money laundering, the Group has established a code of conduct in its Staff Handbook. This code strictly prohibits employees from giving or receiving any unlawful advantages and mandates strict adherence to applicable laws and regulations to prevent actual or perceived conflicts of interest. In addition, the Group has established an anti-corruption policy to clearly define expectations and requirements for preventing, detecting, reporting, and investigating unethical behaviors. We are dedicated to fostering a transparent and ethical work environment, and we encourage all stakeholders to report any suspected misconduct through our whistleblowing channels. Designated employees are responsible for investigating allegations of corruption and bribery. Following thorough investigation and case review, findings will be reported to the Audit Committee. Any infractions or crimes committed by employees are promptly reported to relevant authorities, and the Group shall consider taking disciplinary and legal actions as necessary.

During the Reporting Year, the Group was not aware of any discrimination or corruption-related non-compliance case with relevant laws and regulations such as the Discrimination Ordinance and Prevention of Bribery Ordinance.

道德經營

本集團承諾道德經營，堅持誠信原則，對歧視、騷擾、貪污或其他不道德行為零容忍。為根除賄賂、勒索、欺詐及洗錢等不法活動，本集團已於《員工手冊》內制定行為守則，嚴格禁止僱員給予或接受任何非法利益，並要求嚴格遵守適用法律法規，防範實際或疑似利益衝突情況。此外，為釐定本集團對防止、發現、報告和調查任何不道德行為的期望和要求，我們制定了反腐敗政策。我們致力培養透明及道德並重的工作環境，鼓勵各持份者通過舉報渠道報告任何涉嫌不當的行為。我們指派專門人員負責調查貪污及賄賂指控。經過徹底調查及審視後，案件調查結果將上報審核委員會。任何僱員的違規或犯罪行為均會即時通報有關部門，本集團將於有需要時採取紀律及法律行動。

於報告年度，本集團並不知悉任何與《歧視條例》和《防止賄賂條例》等相關法律法規有關的歧視或貪腐違規案件。

5 EMPLOYMENT PRACTICES

The Group firmly believes that a well-trained and balanced workforce is essential to the long-term success of the business and to achieving sustainable development, as employees are the driving force behind our operations. Recognising the critical role of our employees, we are dedicated to providing strong protections for their rights and well-being, offering ongoing training and development opportunities, and fostering a safe, inclusive, and supportive working environment.

5 僱傭準則

本集團相信，員工是業務營運的原動力。因此，一支訓練有素且能力平均的工作團隊對業務的長期成功和可持續發展至關重要。我們明白員工對本集團的重要性，因此致力於為員工的權益及福祉提供堅實保障，提供持續的培訓與發展機會，並營造一個安全、包容且相互支持的工作環境。

5.1 Employment Policy

To foster a harmonious workplace and a diverse workforce, the Group is committed to promoting a fair, inclusive, and impartial corporate culture. We adopt equitable recruitment and promotion policies, ensuring that all employees and job candidates are given equal opportunities and assessed solely based on their qualifications, experience, and capabilities regardless of gender, age, race, or family status.

Beyond fairness, the Group places strong emphasis on upholding human rights in all employment practices. Child labour and forced labour are strictly prohibited. Practical safeguards have been put in place, including the requirement for candidates to submit valid documentation to the human resources department to verify their eligibility during recruitment. In the event of any discovery of child or forced labour, the Group will take immediate action by terminating the employment contract, assisting the affected child in resuming education, and referring the case to social workers for further support. During the Reporting Year, the Group recorded no incidents or legal cases related to the employment of child or forced labour.

To retain talent and ensure workforce stability, the Group offers competitive remuneration packages along with a wide range of employee benefits. A performance-based reward scheme has been established to recognise and incentivise employees for their contributions. Staff with outstanding performance are eligible to receive bonuses as part of this scheme. Additionally, the Group provides marriage leave, maternity leave, and paternity leave to support employees in maintaining a healthy work-life balance.

Effective internal communication is also key to smooth business operations. The Group encourages open dialogue by allowing employees to raise concerns or lodge complaints via their direct supervisors and managers, the human resources department, the general manager, or the chief executive officer. Suggestion boxes are also available for anonymous feedback. All submissions are handled with strict confidentiality to ensure employees feel safe and respected when sharing their views.

5.1 僱傭政策

為營造和諧的工作氛圍及推動多元共融的用人文化，本集團致力提倡公平、包容及公正的企業文化。我們採取公平的招聘及晉升政策，確保所有員工及求職者都能獲得平等機會，並只根據其資格、經驗及能力進行評估，而不論其性別、年齡、種族及家庭情況。

除注重公平外，本集團亦注重招聘過程中的人權，嚴禁使用童工及強迫勞工。本集團已實施實際措施，包括求職者於求職過程中須向人力資源部門提供有效文件，以證明其符合資格。如有發現聘用童工或強迫勞工，本集團將立即終止僱傭合約，協助有關兒童繼續接受教育並將此案列轉介社工尋求進一步支持。於報告年度內，本集團未有發現任何有關僱用童工及強迫勞工的事件或訴訟。

為留住人才及確保人力資源的穩定性，本集團向僱員提供具競爭力的薪酬及全面的附加福利。本集團已設立一項獎勵計劃，表彰並激勵僱員做出的貢獻。表現突出的僱員將根據此計劃獲得花紅獎勵。此外，本集團亦向僱員提供婚假、產假及侍產假，幫助員工在工作與生活之間取得平衡。

有效的內部溝通亦是企業順利運作的關鍵。本集團倡導開放對話，員工可通過其直屬主管及經理、人力資源部、總經理或首席執行官表達疑慮或提出投訴。此外，我們亦設有意見箱，用於收集匿名反饋。所有提交的意見均會嚴格保密，以確保僱員在表達意見時感到安全並受到尊重。

The demographic breakdowns of employees by gender, age, location, employment type and employee category are illustrated below:

按性別、年齡、地區、僱傭類型及僱員類別劃分的僱員人數統計如下：

Categories **類別**		**No. of Employees** **僱員人數**	
		2024/25	2023/24
Total 總計		**57**	62
By gender 按性別劃分	Male 男性	**49**	55
	Female 女性	**8**	7
By age 按年齡劃分	18–30	**9**	12
	31–50	**33**	33
	>50	**15**	17
By location 按地區劃分	China 中國	**52**	57
	Hong Kong 香港	**5**	5
By employment type 按僱傭類型劃分	Full-time 全職	**57**	62
	Part-time 兼職	**0**	0
By employee category 按僱員類別劃分	Senior Management 高級管理層	**10**	11
	Management 管理層	**10**	10
	General Staff 一般員工	**37**	41

The employee turnover rate by gender, age, location and employee category is illustrated below:

按性別、年齡、地區及僱員類別劃分的僱員流失率如下：

Categories **類別**		**Unit** **單位**	**Employee Turnover Rate[2]** **僱員流失率[2]** **2024/25**
Total 總計		%	10.08
By gender 按性別劃分	Male 男性	%	11.54
	Female 女性	%	0.00
By age 按年齡劃分	18–30	%	19.05
	31–50	%	3.03
	>50	%	18.75
By location 按地區劃分	China 中國	%	11.01
	Hong Kong 香港	%	0.00
By employee category 按僱員類別劃分	Senior Management 高級管理層	%	19.05
	Management 管理層	%	0.00
	General Staff 一般員工	%	10.26

[2] Turnover is defined as employees who leave the company voluntarily or due to retirement, dismissal or other reasons. The turnover rate is calculated based on the following formula:

Employee turnover rate = L/E × 100%,

Where:

L = Number of employees who left during the Reporting Year

E = (Number of employees at the beginning of the Reporting Year + Number of employees at the end of the Reporting Year)/2.

[2] 僱員流失是指自願離職或因退休、解僱或其他原因離開公司的僱員。僱員流失率按以下公式計算：

僱員流失率 = L/E × 100%，

其中：

L = 於報告年度內離職的僱員人數

E =（報告年度初的僱員人數+報告年度末的僱員人數）／2。

5.2 Employee Training and Development

Recognising the importance of employees' professional capabilities, the Group is committed to continuously promoting and supporting their pursuit of ongoing education and skill development. To ensure employees are well-equipped with the knowledge required for their roles, particularly in sales, the Group provides tailored training sessions. These sessions are designed to strengthen core business competencies in areas such as communication, customer service, and workplace discipline.

Moreover, the training programmes incorporate modules that enhance employees' understanding of relevant laws and regulations, reinforcing a culture of compliance and informed decision-making. By investing in comprehensive training initiatives, the Group not only enhances individual performance but also nurtures a versatile and resilient workforce capable of meeting evolving business needs.

5.2 僱員培訓與發展

鑑於員工專業能力對企業發展的重要性，本集團致力持續推動並支持員工追求進修與技能提升。為確保僱員具備其職責所需的知識，尤其在銷售領域，本集團提供針對性培訓課程。該等課程旨在加強溝通技巧、客戶服務及工作場所紀律等核心業務能力。

此外，培訓課程亦包含加強僱員對相關法律法規了解的若干單元，從而鞏固合規文化及知情決策。透過投資於全面性的培訓計劃，本集團不僅能提升個人表現，更能培育出一支多才多藝、有韌性的團隊，以應對不斷變化的業務需求。

The employee training rate by gender and employee category is illustrated below:

按性別及僱員類別劃分的僱員培訓率如下：

Categories **類別**		**Unit** **單位**	**Employee Training Rate** **僱員培訓率** **2024/25**
Percentage of employees trained[3] 受訓僱員百分比[3]		%	91.23
Average training hours per employee[4] 僱員平均培訓時數[4]		Hours 小時	10.95
By gender[5, 6] 按性別劃分[5、6]	Male 男性	%	90.38
		Hours 小時	11.51
	Female 女性	%	9.62
		Hours 小時	7.50
By employee category 按僱員類別劃分	Senior Management 高級管理層	%	15.38
		Hours 小時	9.60
	Management 管理層	%	17.31
		Hours 小時	10.80
	General Staff 一般員工	%	67.31
		Hours 小時	11.35

[3] Percentage of employees trained = number of employees trained/total number of employees × 100%

[4] Average training hours per employee = total number training hours/total number of employees

[5] The proportion of the category among trained employees = number of employees trained of the category/number of employees trained × 100%

[6] The average training hours of the category = total number of training hours of the category/total number of employees of the category

[3] 受訓僱員百分比 = 受訓僱員人數／僱員總數 × 100%

[4] 僱員平均培訓時數 = 培訓總時數／僱員總數

[5] 受訓僱員類別佔比 = 該類別受訓僱員人數／受訓僱員人數 × 100%

[6] 類別平均培訓時數 = 該類別培訓總時數／該類別僱員總數

5.3 Workplace Health and Safety

We place the welfare of our workforce at the forefront and regard their health and safety as a top priority throughout the Group's operations. As set out in the Human Resources Policy, our primary goal is to minimise risks to employee health and safety and shield them from occupational hazards.

To safeguard employee well-being, every office undergoes regular sanitisation and is stocked with appropriate disinfection and hygiene supplies. Recognising the indispensable contribution of our staff to the organisation, we are dedicated to maintaining a secure working environment. Consequently, we carry out routine inspections of offices and facilities to identify and control occupational risks while enhancing employees' awareness of health and safety issues. In addition, all personnel must comply with the safety procedures and regulations detailed in the *Staff Handbook*. As a result of these preventive and management measures, the Group did not record any work-related injuries or fatalities during the Reporting Year.

5.3 工作場所健康與安全

我們一向以員工福祉為先，並將其健康與安全視為集團營運中的首要關注事項。根據人力資源政策，我們的首要目標是盡量降低與僱員健康和安全相關的風險，並保護他們免受職業危害。

為保障僱員的健康，所有辦公室均定期進行消毒，並配備適當的消毒及衛生用品。我們深知員工對公司作出不可或缺的貢獻，故我們致力於維護一個安全的工作環境。因此，我們定期檢查我們的辦公室及設施，以識別及管控職業風險，同時提高僱員的健康安全問題意識。此外，全體僱員必須遵守《*員工手冊*》所訂明的工作安全程序及規章。得益於這些預防及管理措施，於報告年度本集團概無錄得任何工傷或死亡事件。

		2024/25	2023/24	2022/23
Health and Safety 健康與安全	Total number of work-related fatalities (No. of people)[7] 因工死亡總數(人數)[7]	**0**	0	0
	Work-related injury (Cases) 因工受傷(宗)	**0**	0	0
	Lost days due to work-related injury (Days) 因工受傷而損失的天數(天)	**0**	0	0

[7] No work-related fatalities have been recorded in the three previous reporting years.

[7] 過去三個報告年度並無因工死亡記錄。

6 ADVOCATE GREEN OPERATIONS

In line with its commitment to fostering a sustainable society, the Group endeavours to embed sustainability principles into its business decision-making processes and operational activities. Beyond ensuring full compliance with environmental protection laws and regulations, the Group actively incorporates green practices into its everyday operations to minimise environmental impact.

6.1 Energy Consumption and Greenhouse Gas (GHG) Emissions

Climate change presents significant threats to the environment, communities, and the economy. As a responsible corporate citizen, the Group is committed to addressing climate change by actively reducing GHG emissions. In pursuit of this goal, the Group has implemented a range of green initiatives, including replacing low-efficiency electrical appliances within manufacturing facilities.

Moreover, the Group continuously monitors energy consumption data to identify opportunities for improvement. Beyond managing energy use, efforts are also made to reduce water consumption and minimise waste generated in daily operations. The Group has established clear targets for energy conservation and emission reduction as part of its broader sustainability objectives. These targets include maintaining or lowering energy consumption across manufacturing sites and offices, alongside ongoing energy management practices to eliminate unnecessary usage across all entities.

6 倡導綠色營運

秉持推動可持續社會發展的承諾，本集團致力將可持續發展原則融入業務決策流程及營運活動之中。除嚴格遵守環境保護法律法規外，本集團更積極將環保措施納入日常運作，以減少對環境造成的影響。

6.1 能源消耗及溫室氣體排放

氣候變化對環境、社區及經濟具有極大威脅。作為負責任的企業公民，本集團致力於透過積極減少溫室氣體排放，應對氣候變化。為達致此目標，本集團已實施一系列綠色措施，包括為製造設施撤換低效能電器。

本集團亦持續監測能源消耗數據，以識別可以加以改善的機會。除管理能源消耗外，本集團亦努力減少日常營運中的用水量及廢物。本集團已訂立明確的節能減排目標，作為整體可持續發展策略的一部分。這些目標包括維持或減少製造場所及辦公室的能源消耗，並持續實施能源管理措施，以於所有實體內消除不必要的能源使用。

Overview of Air Emissions[8]	**廢氣排放概況**[8]	**2024/25**	2023/24
Nitrogen Oxides, NOx (kg)	氮氧化物，NOx（千克）	**63.30**	27.77
Sulphur Oxides, SOx (kg)	硫氧化物，SOx（千克）	**0.23**	0.16
Particulate Matter, PM (kg)	懸浮顆粒，PM（千克）	**5.95**	2.54

[8] In 2023/24, data collection covers only part of the year. The calculations for 2024/25 include the entire year, resulting in significant year-on-year growth.

[8] 於2023/24年度，數據收集僅涵蓋一年中的一部分時間。 而於2024/25年度的計算則涵蓋全年數據，因此與去年相比出現顯著增長。

Overview of Energy Consumption[8]	**能源消耗概況**[8]	**2024/25**	2023/24
Fuel Consumption ('000 kWh)	燃料消耗量(兆瓦時)	**2,424.63**	1,139.62
Electricity Consumption ('000 kWh)[9]	耗電量(兆瓦時)[9]	**2,414.26**	578.35
Steam Consumption (tonnes)[10]	蒸汽耗量(噸)[10]	**4,921.00**	2,162.00
Total Energy Consumption ('000 kWh)	能源消耗總量(兆瓦時)	**4,838.89**	1,717.97
Total Energy Consumption Intensity in Gross Floor Area (GFA) ('000 kWh/m^2)[11]	按總建築面積計算的能源消耗強度(兆瓦時／平方米)[11]	**0.48**	0.39

Overview of GHG Emissions[8, 12]	**溫室氣體排放概況**[8, 12]	**2024/25**	2023/24
Scope 1: Direct GHG Emissions (Tonnes of CO_2 equivalent (tCO_2e))	範圍1：直接溫室氣體排放量(噸二氧化碳當量)	**818.47**	381.52
Scope 2: Indirect GHG Emissions (tCO_2e)	範圍2：間接溫室氣體排放量(噸二氧化碳當量)	**1,496.91**	393.67
Total GHG Emissions (tCO_2e)	溫室氣體總排放量(噸二氧化碳當量)	**2,315.38**	775.19
Total GHG Emissions Intensity in GFA (tCO_2e/m^2)[13]	按總建築面積計算的溫室氣體排放強度(噸二氧化碳當量／平方米)[13]	**0.23**	0.17

9 The electricity consumption of the Shandong office and Hong Kong warehouse and office are not covered due to the lack of individual electricity meters or data given by the lessor.

10 The steam consumption is expressed in weight due to the limitation in the availability of relevant data for unit conversion. The Group plans to enhance the data collection and strive for improved disclosure in the future.

11 The GFA used for intensity calculations covers only the sites with available environmental data.

12 Emission and conversion factors are derived from several sources: *Reporting Guidance on Environmental KPIs Appendix 2* by The Stock Exchange of Hong Kong Limited, *GHG Protocol Tool for Energy Consumption in Mainland China* by Greenhouse Gas Protocol, *2023 National Grid Carbon Emission Factor* by the Ministry of Ecology and Environment of the People's Republic of China, and the Sustainability Report of CLP Holdings Limited based on the most recent relevant year. The Global Warming Potential (GWP) used in the Report is sourced from the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6) over a 100-year time horizon.

13 The GFA used for intensity calculations covers only the sites with available environmental data.

9 由於山東辦公室及香港倉庫與辦公室並無安裝獨立電錶，或無出租方所提供的數據，其耗電量不包括在報告範圍中。

10 因應用以進行單位轉換的相關數據之限制，蒸汽耗量以重量表示。本集團計劃提升數據收集流程，並爭取在未來優化相關披露。

11 用於計算強度的建築面積僅包括有可用環境數據的業務單位。

12 排放及轉換因子來自幾個來源：香港聯合交易所有限公司《環境關鍵績效指標匯報指引》附錄二、溫室氣體核算體系《能源消耗引起的溫室氣體排放計算工具指南》、中華人民共和國生態環境部《2023年全國電力碳足跡因子》，以及中電控股有限公司的可持續發展報告，並以最近期相關年度為準。本報告所使用的全球暖化潛力(GWP)來源於政府間氣候變化專門委員會(IPCC)第六次評估報告(AR6)，以100年的時間範圍為基準。

13 用於計算強度的建築面積僅包括有可用環境數據的業務單位。

6.2 Resource Management

To prevent waste and maximise resource efficiency, the Group embraces the "4R" principle (Reuse, Reduce, Recycle, and Replace) and has implemented the following measures to effectively minimise waste generation:

- Sending used printing toner cartridges to designated suppliers for reuse
- Using recycled paper for printing and encouraging double-sided printing to reduce paper consumption
- Recycling all recyclable packaging materials whenever practicable
- Replacing plastic bags by providing alternatives such as paper bags or non-woven bags

6.3 Climate Change

The Group recognises that climate change poses potential risks and disruptions to its business operations. Given the significant impact that climate change may have, the Group has disclosed climate-related information following the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD).

Governance

The Board holds overall responsibility for overseeing climate-related matters affecting the Group's operations. To ensure the Group remains responsive and adaptable in addressing climate change, the Board convenes regular meetings to thoroughly assess and review the Group's performance in climate risk management, as well as to develop and implement relevant policies and measures.

6.2 資源管理

為避免浪費及最大限度提高資源使用效率，本集團奉行「4R」原則（重用、減少、回收及替代），並已實施以下措施以有效減少廢物產生：

- 將使用過的打印墨盒送至指定供應商以進行重用
- 使用再造紙張進行打印及提倡雙面打印，以減少紙張消耗
- 在可行的情況下，回收所有可回收包裝材料
- 提供紙袋或環保袋等替代品，取代塑料袋

6.3 氣候變化

本集團認識到氣候變化對其業務營運構成潛在風險及干擾。鑒於氣候變化可能產生的重大影響，本集團已按照氣候相關財務信息披露工作小組(TCFD)的建議披露氣候相關資料。

管治

董事會全面負責監察影響本集團營運的氣候相關事宜。為確保本集團在應對氣候變化方面保持快速反應和適應能力，董事會定期召開會議，全面評估及檢討本集團在氣候風險管理方面的表現，並制定和實施相關政策及措施。

Strategy

The Group has identified two categories of climate risks including physical and transition risks:

- **Physical risk** refers to the direct impacts of climate change. Increased frequency of floods and hurricanes may expose the Group's manufacturing facilities and offices to power outages or equipment failures, resulting in higher operational costs. Additionally, disruptions to the Group's supply chain could reduce supply capacity, potentially causing reputational damage and direct financial losses. Consequently, the Group is committed to proactively addressing these risks and prioritising the environmental impact of its business activities.

- **Transition risk** arises from the shift towards a lower-carbon economy. This transition may necessitate changes across policy, legal frameworks, technology, reputation management, and market dynamics to effectively mitigate and adapt to climate change impacts. Given the nature of the Group's operations, it may face increasingly stringent regulatory requirements as climate-related policies evolve. Furthermore, expanded emissions reporting obligations could lead to elevated operational and compliance costs. To maintain competitiveness in this evolving landscape, the Group will prioritise the implementation of effective strategies to manage and adapt to transition risks.

Risk Management

The Group is dedicated to the identification, assessment, and management of climate-related risks. Its approach includes recognising both climate risks and opportunities, incorporating climate factors into the decision-making process, and executing strategies for mitigation and adaptation. Through this proactive risk management framework, the Group aims to enhance its resilience and promote sustainable growth.

策略

本集團已識別兩類氣候風險，包括實體風險及過渡風險：

- **實體風險**指氣候變化的直接影響。洪水及颶風發生頻率增加可能使本集團的生產設施和辦公室面臨停電或設備故障，從而導致營運成本增加。此外，本集團供應鏈的中斷可能會降低供應能力，從而可能造成聲譽受損和直接經濟損失。因此，本集團致力於積極應對該等風險，並優先考慮其業務活動對環境的影響。

- **過渡風險**來自向低碳經濟轉型。該轉型可能需於政策、法律框架、技術、聲譽管理及市場動態等方面作出改變，以有效緩解和適應氣候變化的影響。鑒於本集團業務的性質，隨著氣候相關政策的發展，本集團可能會面臨越來越嚴格的監管要求。此外，排放報告義務的擴大可能會導致營運及合規成本增加。為於不斷變化的環境中保持競爭力，本集團將優先實施有效的戰略以管理及適應過渡風險。

風險管理

本集團致力識別、評估及管理氣候相關風險。其所採取的方法包括識別與氣候相關的風險及機遇、將氣候因素納入決策過程，以及實施減緩及適應策略，力求透過主動管理風險框架提高本集團的營運彈性，並促進可持續增長。

Metrics and Targets

The Group is committed to reducing its GHG emissions. Accordingly, our objective is to maintain current energy consumption intensity levels and achieve long-term reductions in energy use where feasible. To effectively track progress, the Group has disclosed Scope 1 and Scope 2 GHG emissions and plans to gradually include Scope 3 emissions data in future disclosures. Additionally, the Group will establish relevant targets to manage climate-related risks and opportunities.

By thoroughly understanding the potential climate-related risks associated with our business, we are able to proactively evaluate both risks and opportunities. This enables the Group to capitalise on climate-related opportunities and strengthen its capacity to respond effectively over the long term. The Group recognises that mitigating the adverse impacts of climate change and facilitating the transition to a low-carbon future is a shared responsibility. Consequently, the Group is dedicated to addressing climate change through continuous review and monitoring of climate-related initiatives, including emissions reduction targets and adaptation strategies. These measures are optimised based on their effectiveness, with appropriate and timely actions taken in alignment with the Group's operational conditions and climate-related financial considerations.

指標及目標

本集團致力於減少其溫室氣體排放。為此，我們的目標是保持當前的能源消耗強度，並在可行情況下減少長期能源消耗。為求有效監測進展，本集團已披露範圍1及2的溫室氣體排放數據，並計劃於未來逐步披露範圍3的排放數據。此外，本集團將制定相關目標，設法管理與氣候相關的風險及機遇。

透過深入了解與本集團業務相關的潛在氣候相關風險，我們得以主動評估風險及機遇，從而把握氣候相關的發展機會，並增強其長遠有效應對的能力。本集團意識到減輕氣候變化所帶來的不利影響及過渡至低碳未來乃社會各界共同的責任。因此，本集團持續檢視及監測各種氣候相關措施，包括減排目標及氣候適應策略，積極應對氣候變化。這些措施會根據其成效加以優化，並配合本集團的營運狀況及氣候相關財務考量採取適當及時的行動。

7 COMMUNITY CONTRIBUTION

The Group recognises its role in contributing positively to society and actively promotes employee involvement in various community initiatives such as volunteering, charitable donations, and fundraising events. By fostering a culture of social responsibility, the Group encourages meaningful participation that supports the broader community's well-being.

7 社區貢獻

本集團深知其在促進社會進步方面所擔當的角色，並積極推動僱員參與義工服務、慈善捐款及籌資活動等各類社區活動。透過培育社會責任文化，本集團鼓勵僱員參與具意義的社區活動，支持更廣泛社群的福祉。

8 LOOKING FORWARD

The Group is dedicated to embedding sustainability principles across every facet of its business operations and services, reflecting our commitment to achieving long-term sustainability goals.

Amidst the competitive environments of both the fertiliser and watch industries, we recognise the profound influence of climate change on evolving market demands. This understanding spans all areas of our business, underscoring the importance of delivering sustainable solutions that not only satisfy market requirements but also minimise environmental impact.

Through the ongoing dedication of our management team and employees, we remain confident in our ability to navigate future challenges and build a prosperous and sustainable future. By integrating sustainability into all aspects of our operations, we aim to meet market needs while safeguarding the long-term health of our planet.

8 展望

本集團致力於在業務營運及服務的各個層面融入可持續發展原則，以反映我們實現長期可持續發展目標的承諾。

面對肥料及腕錶行業的競爭環境，我們深知氣候變化對市場需求演變的深遠影響。此認知貫穿我們的所有業務領域，突顯提供既能滿足市場需求又能最大程度減少環境影響的可持續解決方案的重要性。

在管理層及員工的不懈努力下，我們相信我們有能力克服未來的挑戰，創造繁榮及可持續發展的未來。通過將可持續發展貫穿於我們業務運營的各個層面，我們致力在滿足市場需求的同時，守護地球長遠的健康。

9 ESG CONTENT INDEX

9 ESG內容索引

Aspect 層面	KPI 關鍵績效指標	Description 描述	Statement/Section 聲明／章節	Page No. 頁數
SUBJECT AREA 主要範疇				
(A) ENVIRONMENT (A) 環境				
A1: EMISSIONS A1：排放物				
A1	*General disclosure* *一般披露*	Information on: (a) the policies; and (b) compliance 有關資料： (a) 政策；及 (b) 合規	6 Advocate Green Operations 6 倡導綠色營運	16
	A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	6.1 Energy Consumption and Greenhouse Gas (GHG) Emissions 6.1 能源消耗及溫室氣體排放	16
	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) 直接(範圍1)和能源間接(範圍2)溫室氣體排放量(以噸計算)，及強度(如適用)(如以每產量單位、每項設施計算)。	6.1 Energy Consumption and Greenhouse Gas (GHG) Emissions 6.1 能源消耗及溫室氣體排放	17
	A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量(以噸計算)及強度(如適用)(如以每產量單位、每項設施計算)。	Hazardous waste is not material to the Group's operations, therefore was not recorded. 本集團營運產生的有害廢棄物並不重大，故未予以記錄。	N/A 不適用
	A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量(以噸計算)及強度(如適用)(如以每產量單位、每項設施計算)。	Non-hazardous waste is not material to the Group's operations, therefore was not recorded. 本集團營運產生的無害廢棄物並不重大，故未予以記錄。	N/A 不適用
	A1.5	Description of emission 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。	6.1 Energy Consumption and Greenhouse Gas (GHG) Emissions 6.1 能源消耗及溫室氣體排放	16
	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。	6.2 Resource Management 6.2 資源管理	18

Aspect 層面	KPI 關鍵績效指標	Description 描述	Statement/Section 聲明／章節	Page No. 頁數
A2: USE OF RESOURCES		**A2：資源使用**		
A2	*General disclosure* *一般披露*	Policies 政策	6 Advocate Green Operations 6 倡導綠色營運	16
	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). 按類型劃分的直接及／或間接能源（如電、氣或油）總耗量（以兆瓦時計算）及強度（如以每產量單位、每項設施計算）。	6.1 Energy Consumption and Greenhouse Gas (GHG) Emissions 6.1 能源消耗及溫室氣體排放	17
	A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及強度（如以每產量單位、每項設施計算）。	Water data were not available across all of the Group's offices and Hong Kong warehouse as they were operated in leased premises with the supply of water controlled by building management and there is no sub-metering for individual occupant. Additionally, the water consumption data of the Group's Manufacture business was not available due to lack of records. The Group plans to enhance data collection and improve disclosure in the future. 由於本集團所有辦公室以及香港倉庫均在租賃處所營運，其供水由大廈管理部門控制，個人租戶無獨立水錶，因此水無適用數據。此外，本集團製造業務的水消耗數據因缺乏記錄而無法提供。本集團計劃於未來加強數據收集及完善資訊披露。	N/A 不適用
	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採取的步驟。	6.1 Energy Consumption and Greenhouse Gas (GHG) Emissions 6.1 能源消耗及溫室氣體排放	16
	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. 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採取的步驟。	Water consumption of the Group's properties is mainly supported by governmental or municipal water utility providers. During the Reporting Year, the Group did not encounter any significant issue in water sourcing, and it complied with all related laws and regulations. 本集團物業用水主要由政府或市政府供水機構提供。於報告年度，本集團在水資源採購方面並無遇到重大問題，且已遵守所有相關法律法規。	N/A 不適用

Aspect 層面	KPI 關鍵績效指標	Description 描述	Statement/Section 聲明／章節	Page No. 頁數
	A2.5	Total packaging 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。	The packaging material data was not available due to the lack of records. The Group plans to enhance data collection and improve disclosure in the future. 包裝材料數據因缺乏記錄而無法提供。本集團計劃於未來加強數據收集及完善資訊披露。	N/A 不適用
A3: THE ENVIRONMENT AND NATURAL RESOURCES　A3：環境及自然資源				
A3	*General disclosure* *一般披露*	Policies 政策	6 Advocate Green Operations 6 倡導綠色營運	16
	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採取管理有關影響的行動。	6 Advocate Green Operations 6 倡導綠色營運	16
A4: CLIMATE CHANGE　A4：氣候變化				
A4	*General disclosure* *一般披露*	Policies 政策	6.3 Climate Change 6.3 氣候變化	18
	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. 描述已經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。	6.3 Climate Change 6.3 氣候變化	18
(B) SOCIAL　(B) 社會				
B1: EMPLOYMENT　B1：僱傭				
B1	*General disclosure* *一般披露*	Information on: (a) the policies; and (b) compliance 有關資料： (a) 政策；及 (b) 合規	5 Employment Practices 5 僱傭準則	9
	B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。	5.1 Employment Policy 5.1 僱傭政策	11
	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。	5.1 Employment Policy 5.1 僱傭政策	12

Aspect 層面	KPI 關鍵績效指標	Description 描述	Statement/Section 聲明／章節	Page No. 頁數
B2: HEALTH AND SAFETY		**B2：健康與安全**		
B2	*General disclosure* *一般披露*	Information on: (a) the policies; and (b) compliance 有關資料： (a) 政策；及 (b) 合規	5.3 Workplace Health and Safety 5.3 工作場所健康與安全	15
	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。	5.3 Workplace Health and Safety 5.3 工作場所健康與安全	15
	B2.2	Lost days due to work injury. 因工傷損失工作日數。	5.3 Workplace Health and Safety 5.3 工作場所健康與安全	15
	B2.3	Description of occupational health and safety measures adopted, 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。	5.3 Workplace Health and Safety 5.3 工作場所健康與安全	15
B3: DEVELOPMENT AND TRAINING		**B3：發展與培訓**		
B3	*General disclosure* *一般披露*	Policies 政策	5.2 Employee Training and Development 5.2 僱員培訓與發展	13
	B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比。	5.2 Employee Training and Development 5.2 僱員培訓與發展	14
	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。	5.2 Employee Training and Development 5.2 僱員培訓與發展	14
B4: LABOUR STANDARDS		**B4：勞工準則**		
B4	*General disclosure* *一般披露*	Information on: (a) the policies; and (b) compliance 有關資料： (a) 政策；及 (b) 合規	5.1 Employment Policy 5.1 僱傭政策	10
	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。	5.1 Employment Policy 5.1 僱傭政策	10
	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。	5.1 Employment Policy 5.1 僱傭政策	10

Aspect 層面	KPI 關鍵績效指標	Description 描述	Statement/Section 聲明／章節	Page No. 頁數
B5: SUPPLY CHAIN MANAGEMENT　B5：供應鏈管理				
B5	*General disclosure* *一般披露*	Policies 政策	4.1 Supply Chain Management 4.1 供應鏈管理	7
	B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	4.1 Supply Chain Management 4.1 供應鏈管理	7
	B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, 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，以及相關執行及監察方法。	4.1 Supply Chain Management 4.1 供應鏈管理	7
	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。	4.1 Supply Chain Management 4.1 供應鏈管理	7
	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。	4.1 Supply Chain Management 4.1 供應鏈管理	7
B6: PRODUCT RESPONSIBILITY　B6：產品責任				
B6	*General disclosure* *一般披露*	Information on: (a) the policies; and (b) compliance 有關資料： (a) 政策；及 (b) 合規	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	7
	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。	There was no material non-compliance regarding product responsibility during the Reporting Year. 於報告年度內並無發生涉及產品責任的重大違規事件。	N/A 不適用
	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。	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	8
	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。	Intellectual property right is not material to the Group's operations, therefore was not recorded. 知識產權對本集團營運而言不重大，故未予以記錄。	N/A 不適用

Aspect 層面	KPI 關鍵績效指標	Description 描述	Statement/Section 聲明／章節	Page No. 頁數
	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。	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	7
	B6.5	Description of consumer data protection and privacy policies, 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。	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	8
B7: ANTI-CORRUPTION　B7：反貪污				
B7	*General disclosure* *一般披露*	Information on: (a) the policies; and (b) compliance 有關資料： (a) 政策；及 (b) 合規	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	9
	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。	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	9
	B7.2	Description of preventive measures and whistle-blowing procedures, 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。	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	9
	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	The Group did not organize any anti-corruption training in the Reporting Year. 本集團於報告年度並未舉辦任何反貪污培訓。	N/A 不適用
B8: COMMUNITY INVESTMENT　B8：社區投資				
B8	*General disclosure* *一般披露*	Policies 政策	7 Community Contribution 7 社區貢獻	20
	B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	7 Community Contribution 7 社區貢獻	20
	B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源（如金錢或時間）。	7 Community Contribution 7 社區貢獻	20

