中國藝術金融控股有限公司
China Art Financial Holdings Limited

(incorporated in the Cayman Islands with limited liability)

Stock Code: 1572

2025
ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT



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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

ABOUT THIS REPORT

China Art Financial Holdings Limited (the "Company") is pleased to present our Environmental, Social and Governance ("ESG") Report (the "Report") for the year ended 31 December 2025. The purpose of the Report is to disclose our performance and progress in ESG aspects of the Company and our major subsidiaries, (collectively called "the Group" or "We") in 2025. The Report is prepared in response to stakeholders' expectations and concerns about the sustainable development of the Group. Additional information in relation to the Group's corporate governance and financial performance can be referred to our Annual Report 2025.

BOARD STATEMENT

The Board is responsible for the sustainable development of the Group and directs the Group to perform its corporate social responsibilities. The Board determinedly believes that our attention to resources management and occupational safety and health will especially help the Group achieve its established vision and mission. The Board have faith in that attaching importance to ESG management can improve our corporate image, reduce ESG risks and enhance the Group's capability to comply with relevant laws and regulations. These efforts can further improve the competitiveness of the Group and promote the sustainable development of the Group's business.

ABOUT THE GROUP

The Group is a leading domestic art finance service provider in China, with three business divisions providing art finance services: (i) art and asset pawn business; (ii) art and asset auction business; and (iii) art and asset sale business. With more than 20 years of industrial experience, the Group is headquartered in Yixing, Jiangsu Province, the People's Republic of China. The Group were awarded the AA level auction enterprise qualification by the China Auction Industry Association. We firmly believe that our deeply ingrained brand name and leading market position have aroused public interest and confidence in our services, and established a good reputation in the industry.

THE ESG GOVERNANCE STRUCTURE

The Group conducts a top-down management approach with respect to ESG issues. The Board holds the overall responsibility for the Group's ESG strategy and reporting, as well as overseeing and managing its ESG-related issues. The Board regularly reviews and confirms the Group's ESG-related risks and opportunities, performance, goals, targets, progress over time, management approach and policies, with the assistance of the Group's ESG working group. The Board also ensures the effectiveness of its ESG risk management and internal control mechanisms. The Board discusses and reviews progress made against ESG-related goals and targets at least once annually with the assistance of the Group's working group.

The Group's ESG working group facilitates the Board's oversight of ESG-related issues. Their duties include overseeing and reviewing the Group's ESG-related policies, performance, management approach, risks and opportunities, as well as reporting and recommending improvements on ESG-related matters to the Board. They also propose and recommend the Group's ESG-related strategies, priorities, goals and targets to the Board.

REPORTING PERIOD

This Report covers our commitments, practices, and performance in various ESG aspects for the year ended 31 December 2025 (the "Reporting Period").

REPORTING BOUNDARY

This Report adopts the operational control approach to define the reporting boundary and data presentation. The scope of text disclosed in this Report is mainly the same as financial year 2024.

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The senior management of the Group has discussed and identified the reporting scope of ESG-related matters based on the materiality principle and after having considered the Group's core business and main revenue source, being art and asset auction, art and asset pawn and art and asset sales businesses. The Report covers all of the Group's business activities and the Group's business operation is mainly office-based. The Report serves to provide details of the Group's ESG policies and initiatives with respect to its businesses.

The ESG key performance indicator ("KPI") data was gathered from the companies and subsidiaries that are under the Group's direct operational control. The KPIs are shown in the Report and are supplemented by explanatory notes to establish benchmarks. The Group will extend the scope of disclosures when and where applicable.

REPORTING PRINCIPLES

The Report complies with the "Environmental, Social and Governance Reporting Guide" ("Guide") in Appendix C2 of the Listing Rules. The four reporting principles listed in the Guide: materiality, quantitative, balance and consistency, are used as the basis for the preparation of the Report.

Materiality: The Group communicates with different stakeholders on a regular basis and have conducted a stakeholder engagement and materiality assessment to better understand and identify the most material ESG-related issues to the Group based on various stakeholders' perspectives. Meanwhile, the Group concerns ESG development outside and within the industry, fulfilling local standards as well as incorporating it into the strategic development plan of the Group.

Quantitative: The Group incorporates quantitative disclosures in its ESG report, offering a clear, data-driven, measurable and comparable assessment of performance across key areas, including emissions, resource consumption and waste management.

Balance: The Group upholds this reporting principle to compile the Report, unbiasedly disclose the environmental and social performance in the Reporting Period with the support of pictures, charts and presentation formats whenever appropriate, to present objective and transparent information and data for readers to make sound decisions and judgments.

Consistency: The Group adopts consistent methodologies and retrieves environmental and social performance from the Group's internal record system which provides comparable information to the user of our reports.

REVIEW AND APPROVAL

The Board of the Group acknowledges its responsibility for ensuring the integrity of the Report. To the best of their knowledge, this Report addresses all relevant material issues and fairly presents the ESG performances of the Company. The Report has been internally reviewed by the Group's senior management and approved by the Board on 20 March 2026.

INFORMATION DISCLOSURE

The information in this Report was collected through various channels, including official documents, statistics and internal policies within the subsidiaries of the Group, it also included the integrated information of supervision, management and operation under the relevant policy, the internal quantitative and qualitative questionnaires based on the reporting framework, and ESG practices provided by the subsidiaries of the Group.

The Group will publish this Report for the financial year ended 31 December 2025 on the websites of the Stock Exchange (www.hkexnews.hk) and the Group's website (www.cnartfin.com.hk). The Report will be accessible under the "Investor Relations" section of the Group's website. The Report was prepared in both English and Chinese. If there is any conflict or discrepancy, the English version shall prevail.

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STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

The Group recognises the importance of understanding stakeholders' needs and expectations. Stakeholders' opinions can help the Group identify and prioritise material aspects, whereby many communication channels have been set up to regularly engage different stakeholders.

	Communication channels	Major stakeholders	Expectations
1	Meetings	Investors, customers, regulators, suppliers, directors, management, and employees	— Sustainable cooperation — Compliance with relevant laws and regulations
2	Reports	Investors, customers, regulators, suppliers, directors, management, and employees	— Transparency of financial and ESG issues disclosure
3	Announcements	Investors, employees, and suppliers	— Sustainable profitability — Shareholders' return
4	Company's website	Investors, customers, organisation, regulators, suppliers, employees, and the public	— Corporate governance — Business compliance
5	Phone calls	Customers and suppliers	— High-quality products and services — Prompt response and customer satisfaction — Fair and open procurement — Sustainable cooperation — Compliance with relevant laws and regulations
6	Surveys	Directors and management	— Remuneration, compensation and benefits — Comfortable working environment — Employee development and training
7	Site visits	Customers, regulators, and suppliers	— Compliance with relevant laws and regulations — Risk management
8	Seminars	Industrial organisation	— Employee development and training
9	Company events	Directors, management, and employees	— Transparency of financial and ESG issues disclosure — Employee development and training

"Materiality" is one of the key reporting principles for preparing a quality ESG report. In the Guide, materiality is defined as the threshold at which ESG issues are determined by the board to be sufficiently important to investors and other stakeholders that they should be disclosed.

The Group through the communication channels described above and a survey conducted to grade the reporting aspects stipulated in the Guide. Based on the information collected, the board determines the level of importance of each of the reporting aspects stipulated in the Guide.

The importance of each reporting aspect was then determined by compiling the degrees of importance given from all the participants. The importance grade was the average among all participants.

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The materiality of ESG aspects to the Group are presented in the following table:

	ESG reporting aspects	ESG issues of the Group	Materiality level to the Group
A. Environmental			
A1	Emissions	Greenhouse Gas Emissions	Medium
		Exhaust Gas Emission	Medium
		Waste Management of Non-hazardous Waste	Low
A2	Use of Resources	Conservation of Energy	Medium
		Conservation of Water	Medium
A3	The Environment and Natural Resources	Resources Utilization	Medium
A4	Climate Change	Conservation of Resources	Low
B. Social			
B1	Employment and Labour Practices	Employment and Labour Practices	Medium
B2	Health and Safety	Workplace Health and Safety	High
B3	Development and Training	Employee Training and Development	Medium
B4	Labour Standards	Prevention of Child Labour and Forced Labour	High
B5	Supply Chain Management	Supply Chain Management	High
B6	Product Responsibility	Quality Management	High
B7	Anti-corruption	Whistle-blowing Mechanism	Medium
B8	Community Investment	Corporate Social Responsibility	Low

STAKEHOLDER FEEDBACK

The Group strives for excellence and actively welcomes feedback from its stakeholders. Readers are welcome to share their views on ESG matters with the Group via email: info@chinaartfin.com

A. ENVIRONMENTAL

Sustainability is the pathway to success. Striving to achieve that goal, the Group has set up a working group overseeing the Group's environmental performance, formulating environmental initiatives, and minimizing environmental risks. First and foremost, the Group has complied with all environmental laws and regulations and prohibited to the utmost of all relevant illegal and violating activities. No environmental non-compliance incident was resulting in fines or prosecutions in the Reporting Period.

Additionally, the Group attaches great importance to mitigating environmental threats and impacts caused directly or indirectly by the business through vigilant assessment and monitoring. The Group adheres to the ISO 14001 environmental management system standard and accordingly set up an environmental management system. Last but not least, the Group unceasingly advance its environmental performance and work closely with relevant authorities in the wake of tightening national environmental legislation and management towards the manufacturing industry.

A1. Emissions

Greenhouse Gases ("GHG") Emission

GHG emissions have called the Group's attention and led it to keep a close eye on the GHG emission. The Group has collected its GHG emission data since 2017. The Group has established an emission reduction pathway with a long-term perspective as a directional target. The primary source of GHG emission of the Group is from electricity consumed and secondarily from the fuel consumption by company vehicles. Please refer to the section "Use of Resources" for information on energy-saving measures that also help mitigate GHG emission. Due to business and revenue growth, the absolute GHG emissions increased; however, thanks to our energy-saving measures, our emission intensity remained constant.

GHG emissions	**Unit**	**2025**	2024	Percentage change
GHG emissions from Scope 1 — Direct emission [Note 1]	CO_2e tonnes	**6**	5	+20%
GHG emissions from Scope 2 — Indirect emission [Note 2]	CO_2e tonnes	**17**	7	+143%
GHG emissions from Scope 3 [Note 3]	CO_2e tonnes	**0.3**	N/A	N/A
Total GHG emissions from Scope 1, 2 and 3 [Note 4]	CO_2e tonnes	**23.3**	12	+94%
Intensity of total GHG emissions [Note 4]	CO_2e tonnes/*revenue (per RMB'000)	**0.00017**	0.00017	+0%

* Calculated based on the total revenue of the Group for the year ended 31 December 2025 which amounted to RMB133,650,000 (2024: RMB71,344,000)

Note 1: Scope 1 refers to direct emissions from vehicles that operated directly by Group.

Note 2: Scope 2 refers to indirect emissions mainly from the generation process of electricity consumed by the Group and the disposal processes for wasted paper, fresh water and sewage.

Note 3: Scope 3 refers to indirect emissions from business air travel by employees.

Note 4: Group's revenue-based GHG emissions intensity remained constant compared with the prior year, indicating that emissions increased largely in line with revenue growth.

The Group plans to control the GHG emissions level pro rata to the Group's number of headcount. The Group will continue to adopt energy-saving initiatives and efficiency practices to reduce GHG emission and conserve energy usage:

— indoor temperature is maintained at an optimal level for comfort;

— LED lighting system is set in the offices;

— employees are encouraged to turn off the computers, monitors and other personal electronic devices before they leave the office;

— office machines such as copiers and TV monitors are set to turn off automatically after office hours;

— telecommunication system is encouraged to avoid unnecessary travel arrangement; and

— signages are put on at appropriate areas to raise the awareness of energy saving.

Exhaust Gas Emission

Transportation is another emission area where the Group also provides guidance to control air pollution. The Group encourages employees to use car-pooling and public transits. The overall air pollutants emissions increased 12% in 2025, however, the intensity decreased 50%.

Air Pollutants	Unit	2025	2024	Percentage change
Nitrogen Oxides ("NO_x")	g	**1,515**	1,348	+12%
Sulphur Oxides ("SO_x")	g	**33**	29	+13%
Particulate Matter ("PM")	g	**112**	99	+13%
Total Exhaust Gas Emissions	g	**1,659**	1,476	+12%
Intensity of Total Exhaust Gas Emissions	g/*revenue (per RMB'000)	**0.01**	0.02	–50%

* Calculated based on the total revenue of the Group for the year ended 31 December 2025 which amounted to RMB133,650,000 (2024: RMB71,344,000)

Waste Management

We are as committed as ever to conserving precious resources, believing that every small step will make a difference. Besides implementation of energy saving initiatives in the offices, the Group also promotes other eco-friendly measures to reduce disposal of non-hazardous waste in our operation.

Contributing to our efforts to reduce paper usage, we have encouraged paperless solution for the operation. The electronic information system is encouraged for documents storage, material sharing or internal administrative documents. It considerably improves operational efficiency while helping create a paperless operation system, thereby contributing to waste reduction and resource conservation. When using paper, employees are encouraged to use double-sided paper, black and white or recycled papers when printing or photocopying documents.

Wastes	Unit	Total disposal in 2025	Total disposal in 2024	Percentage change
Non-hazardous waste	tons	**5.7**	5.7	+0%

* Intensity of non-hazardous waste per production volume is not applicable to the Group.

** No hazardous waste was generated by the Group.

During Reporting Period, the Group was not aware of any material non-compliance with laws and regulations that would have a significant impact on the Group, including but not limited to the Air Pollution Control Ordinance, Waste Disposal Ordinance, and Water Pollution Control Ordinance of the laws of Hong Kong.

A2. Use of Resources

Energy Consumption

Electricity is considered as the primary energy resource the Group consumes. It is mainly used for lighting, cooling, and powering electronic appliances in offices and events. In order to increase employee's energy-saving awareness and consume electricity in a responsible manner, the Group develops the following green office practices:

— Encourage employees to turn off lighting and computer systems when they are not in use;

— Remind employees to switch relevant office equipment and electronic appliances to energy-saving mode;

— Give preference to appliances that meet the Grade 1 standard of the electrical and Mechanical Services Department's energy efficiency label whenever purchasing electrical appliances; and

— Dim or completely switch off advertising signs or lights for external display purposes after office hours.

Water Consumption

Water is principally used to support our employees in the offices and event venues for drinking and sanitary purposes. As the Group directly purchased water from local water suppliers in Hong Kong and Yixing City, we did not encounter any water sourcing problem. We understand the importance and urgency of water conservation, and hence develop the following water-saving measures:

— Place posters and stickers in highly visible locations to remind employees of the scarcity of water resources; and

— Work closely with property management representatives and appoint technicians for regular inspection of water taps to ensure there is no leakage.

Energy and water consumption	Unit	2025	2024	Percentage change
Electricity	kWh	**27,550**	24,568	+12%
Unleaded petrol	L	**2,231**	1,985	+12%
Water	m^3	**886**	719	+23%
Intensity of electricity consumption	kWh/*revenue (per RMB'000)	**0.21**	0.34	–38%
Intensity of unleaded petrol consumption	L/*revenue (per RMB'000)	**0.02**	0.03	–33%
Intensity of water consumption	m^3/*revenue (per RMB'000)	**0.01**	0.01	0%

* Calculated based on the total revenue of the Group for the year ended 31 December 2025 which amounted to RMB133,650,000 (2024: RMB71,344,000)

The Group plans to control the energy and water consumption level pro rata to the Group's number of headcount. The Group will continue to adopt energy and water saving initiatives detailed above to reduce energy and water consumption.

A3. Environment and Natural Resources

Sustainability is now crucial to our daily life, our society and even our future generation. The Group could protect the earth by utilizing natural resources and slowing down resources' depletion and ecosystem degradation. These all require efforts across departments and organisations. Training sessions arranged for employees are indispensable. There was no incident with significant impacts on the environment and natural resources in the Reporting Period.

A4. Climate Change

The Group has established contingent plans to deal with extreme weather. In the event of adverse weather condition, such as typhoon, rainstorm and heatwave, the Group would rearrange manpower and take precautionary measures to ensure staff safety, as well as making sure the staff can be better protected when they commute. The Group would also refer to the guidance of local authority and implement corresponding measures to avoid any physical damage to property. There were no significant climate-related issues which impacted the Group in the Reporting Period.

B. SOCIAL

B1. Employment and Labour Practices

Employment

Human capital has always been considered by the Group as the most important asset for our long-term operation and business development, thus the Group is committed to upholding an open, fair, just and reasonable human resource policy.

Equality and diversity are highly respected in our corporate philosophy during the process of employment, remuneration, promotion and termination. In our employee inclusion, we strictly follow the relevant laws and regulations and our employment policies to select candidates based on skillsets, experience and expertise and offer equal employment opportunities to different genders, age groups and nationalities.

Employees hired by the Group are mainly located in Hong Kong and China. In Hong Kong, the Group safeguards the rights of our employees by strictly complying with relevant employment laws and regulations, including the Mandatory Provident Fund Schemes Ordinance by participating in the Mandatory Provident Fund retirement benefit scheme for our eligible employees, the Minimum Wage Ordinance, Employment Ordinance and the Employees' Compensation Ordinance by offering competitive wages, medical insurance, disability and invalidity coverage, maternity leave and other compensation to our employees. In China, we have participated in welfare schemes concerning pension insurance, unemployment insurance, maternity insurance, occupational injury insurance and medical insurance in accordance with the local regulations including the Regulations on the Administration of Housing Provident Funds and the Social Insurance Law of the PRC.

The Group is fully aware that exploitation of child and forced labour violates human rights and international labour conventions. Therefore, the Group strictly complies with the relevant laws and regulations related to child labour and forced labour.

In accordance with the Guide, the details of the Group's workforce during the Reporting Period are tabulated as well as presented in graphs below.

Workforce

	2025	2024
Total Number of Full-Time Employees	**44**	44
By Gender:		
Male	**21**	21
Female	**23**	23
By Age Group:		
Under 30 years old	**1**	1
30–50 years old	**32**	32
Over 50 years old	**11**	11
By Geographical Region:		
Hong Kong	**8**	10
China	**36**	34
Turnover Rate		
By Gender:		
Male	**2**	1
Female	**0**	0
By Age Group:		
Under 30 years old	**0**	0
30–50 years old	**2**	0
Over 50 years old	**0**	1
By Geographical Region:		
Hong Kong	**2**	0
China	**0**	1

B2. Health and Safety

Bearing in mind that the operational efficiency of an enterprise and the maintenance of a healthy and safe working environment are closely related, the Group has been attaching great importance to a comfortable and safe working environment for our employees which protect them from any potential occupational hazards.

The Group is in compliance with the Occupational Safety and Health Ordinance, by ensuring that the employees are working in a safe environment. We have developed and adopted health and safety policies, including prohibition of smoking in workplace, abuse of alcohol and drugs, identification and prevention of risks and hazards in working area, and follow-up actions for accidents or personal injuries. Such policies are set out in our employee handbook for our employees to comply with. We also update the health and safety policies from time to time to ensure that the policies are best fit to the Group's core businesses.

The Group has offered various facilities to address the health and safety needs of our employees, encompassing:

- installing air purifiers in areas where are relatively crowded such as conference and meeting rooms;
- ensuring ample space between workstations and clean and tidy common space such as corridors and pantry; and
- maintaining sufficient ventilation and lighting system in the offices.

During the Reporting Period, the Group has achieved zero work-related fatalities and lost days due to work injury.

Believing that sense of belonging is the key for the healthy growth of every commercial organization, the Group promotes open and direct communication between employees and management.

B3. Development and Training

The Group see each of the position is of unique professional and technical needs. Thus, we ensure that our professional training and development programs continuously evolve and create a listening culture through support and coaching.

For every new joiner, we provide a proper orientation training and mentoring in order to help them adapt to the new working environment quickly. Continuous internal training is committed by the Group in different ways including comprehensive training for specific skill developments and professional training for relevant employees. Through a variety of on-the-job learning sessions, we are able to nurture and retain excellent talents and strengthen the competitiveness of the Group. During the Reporting Period, we have organized a series of training sessions, which were designed to help our employees to improve their skills of project management and execution.

In accordance with the Guide, the details of the of training and development programs provided by the Group during the Reporting Period are tabulated as well as presented in graphs below.

Training and Development

	Unit	2025	2024
Employee Training			
Average hours of training received per employee	hours	**5.0**	5.0
Average hours of training per employee by gender			
Female	hours	**6**	4.3
Male	hours	**4**	5.7
Average hours of training per employee by employment category			
Senior level	hours	**7**	5.8
Middle level	hours	**4**	4.6
Entry level	hours	**4**	4.6

All the employees received at least one hour of training during the Reporting Period.

B4. Labour Standards

The Group strongly believes children shall enjoy a pleasant childhood. No child is allowed to work in the Group. The Group performs identity checks in the recruitment process to ensure the regulatory working age is compliant. The Group also totally believes in the importance of work-life balance as it links to productivity and well-being. The Group neither encourages nor forces employees to work overtime. Furthermore, all illegal means such as retention of identity cards or passports, intimidation, coercion, and undue pressure are strictly prohibited.

Employees are entitled to statutory leave and various kinds of paid leave, which help them take sufficient rest. The Group is always meticulous about the production schedule to avoid overtime work. The Group reviews workflow carefully in the event of a significant amount of overtime work needed. The Group will seek assistance from relevant institutions if necessary.

Furthermore, the Group also highly appreciates employees to participate in leisure and social activities such as the Chinese New Year event to share warmth and happiness among colleagues. Labour union has been formed, and all employees preserve the right to speak. Other than the benefits and welfares above, the Group arranges monthly meetings with the labour union representatives to understand employees' points of view.

In the Reporting Period, the Group was in compliance with relevant laws and regulations relating to preventing child and forced labour, and as such no rectification was required.

Operational Practices

As a responsible corporate citizen, one of our missions is to disseminate the pursuit of sustainability into our core business. The Group has developed a series of management systems and procedures to be aligned with the Corporate Governance required by the HKEX.

B5. Supply Chain Management

In case we need to select our suppliers and contractors in the process of our business operation, we do not just consider economical and commercial factors in the tendering processes but whether they comply with all the applicable laws and regulations; safeguard employees' health and safety; and mitigate environmental impacts or not are also taken into account.

Furthermore, the Group encourages all business partners to develop energy-saving and consumption-reducing policies in order to work together in our pursuit of sustainable development.

As of 31 December 2025, there are 4 and 4 suppliers registered with the Group in Hong Kong and PRC respectively.

Before signing a contract, the Group conducts an assessment and sample testing to assess suppliers' quality standards, and achievements in environmental protection and corporate social responsibility. The price is not the only selection consideration, equipment level, productivity and reputation are also taken into account. The Group also attentively concerns a safe working environment and an ethical business culture in the selection process. Moreover, samples testing must pass through quality check requirement for contract approval.

Other than that, the Group carries out an annual assessment to review suppliers' services quality, on-time delivery ability, fulfilment of the tender requirements and alignment with the Group's policies. In the Reporting Period, the Group assessed leading suppliers and they all passed. The suppliers who are unable to meet the requirements will be removed from the supplier list if applicable.

The Group keeps close contact with the suppliers to ensure the shipping date, logistics status and supplies can match our production and delivery schedule. The Group closely monitors the updates on local, regional, and even international cross-border regulations from time to time to reallocate resources at the earliest.

To uphold the responsibility to disseminate sustainability to suppliers, the Group always strives to exploring alternatives to use less packaging materials and fewer plastics as much as feasible. The Group encourages suppliers to adopt products with eco-labels or environmentally friendly products. In the selection process, priority is given to those awarded with an ISO 14001 Environmental Management System certificate and an ISO 9001 Quality Management System certificate. Local suppliers are also preferred to limit the environmental impact from transportation.

B6. Product Responsibility

The Group's primary business is the provision of auction and pawn services and has limited exposure to the product risks.

There is no significant complaint received in relation to our service.

For all the artwork handled by the Group, we have internal and external authentication experts inspecting the authenticity of the artwork before we solicit the artwork with potential collectors. We fully respect the originality and intellectual property rights of artwork created by their creators.

Throughout the operation, the Group unavoidably collects and holds personal information of individual customers. The Group has constantly monitored its compliance with applicable regulations and laws to ensure that all personal data are securely kept and used exclusively for matters relating to our operation. We are committed to ensuring all collected personal data kept will be free of unauthorized or accidental access, processing, erasure or other use.

B7. Anti-corruption

Insisting on the honesty, integrity and fairness in all aspects of our business, and upholding a high standard of business ethics and prohibition of any forms of bribery and corrupt practices, the Group is in compliance with the Prevention of Bribery Ordinance (Cap 201 of the laws of Hong Kong).

A series of corporate policies were set up by the Group on anti-fraud, anti-bribery, anti-extortion and anti-money laundering. The Group has also set up an email channel for whistle blowing or other complaints lodged by the employees and is committed to offering the maximum protection to whistle-blowers.

With principles of "Commitment, Assurance of High Quality, Fair Deals and Faithfulness", all employees perform their duties with utmost level of good faith, determination and professionalism, and ensure that the reputation of the Group will not be tarnished because of misconduct and corruption behaviour.

During the Reporting Period, we have complied with the relevant laws and regulations relating to bribery, extortion, fraud and money laundering that have an impact on the Group, as well as the corporate policy of anti-corruption, and no cases of anti-corruption have been concluded. We have provided at least one session of anti-corruption training to the directors and staff in Hong Kong during the Reporting Period.

B8. Community Investment

We are committed to and take pride in contributing to the community. We encourage our employees and their family members to contribute their skills and time to the community by volunteering in our community development and outreach programs.

In the coming future, the Group will continue to attach great importance to community services and encourage our staff members to be actively engaged in voluntary services and join hands together to disseminate the spirit of services in the community where we all depend on.

During the Reporting Period, the Group focused on the area of health and implemented work from home and flexible working hours policy.