暢由國際集團有限公司

CHANGYOU INTERNATIONAL GROUP LIMITED

(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：1039



2025

Environmental, Social and Governance Report

環境、社會及管治報告

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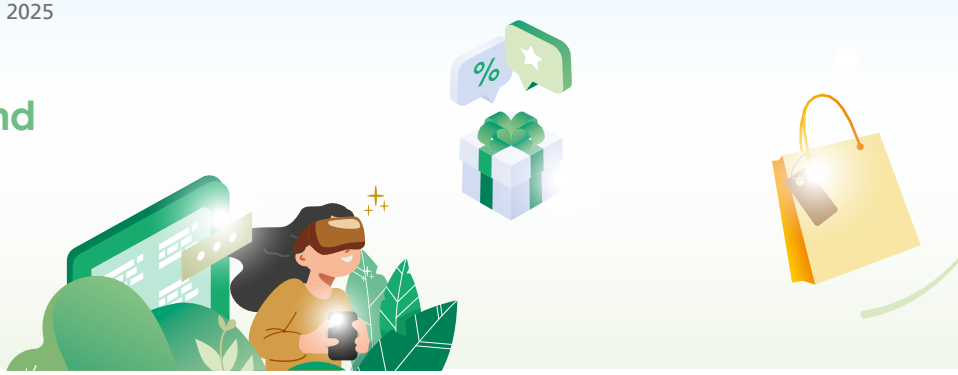
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I. ABOUT CHANGYOU INTERNATIONAL GROUP LIMITED

Changyou International Group Limited (the "Company" or "Changyou") and its subsidiaries (collectively, the "Group", "we" or "us") have capitalised on their years of experience in the e-commerce business, which has enabled the Group to grasp market opportunities and enter the digital points business segment and industry. In the second half of 2017, the Group formed the Changyou digital point business ecosystem alliance (the "Changyou Alliance") with CCB International (Holdings) Limited, China UnionPay Merchant Services Company Limited, Bank of China Group Investment Limited, China Mobile (Hong Kong) Group Limited and China Eastern Airlines Corporation Limited.

The Group has developed a global "Digital Point Ecosystem Alliance" (the "Changyou Platform") to integrate the digital membership points, resources and strategic advantage of the business partners in the Changyou Alliance. With the advancement of technologies such as blockchain and big data, digital assets have gained increasing industry attention. The Group leverages these technologies to support asset tokenisation and to explore a comprehensive digital asset ecosystem covering issuance, circulation, storage and payment settlement.

Over the years, the Changyou Platform has grown its member and user base. It has also expanded its range of products and services, while continuously optimising its business models and consumption scenarios. As at 31 December 2025, the total number of registered users reached approximately 293.2 million. This represents an increase of about 41.4 million (approximately 16.4%) compared to 31 December 2024. During the year ended 31 December 2025 (the "Reporting Period"), the total transaction volume of the Changyou Alliance business was approximately RMB269.4 million. This reflects an increase of approximately RMB24.0 million (approximately 9.8%) compared to the same period last year.

I. 暢由國際集團有限公司資料

暢由國際集團有限公司(「本公司」或「暢由」，連同其附屬公司統稱「本集團」或「我們」)利用自身在電子商務業務中的多年經驗，使本集團能把握市場機會，並進入數字積分業務部分及行業。於二零一七年下半年，本集團聯合建銀國際(控股)有限公司、銀聯商務股份有限公司共同發起，特邀中銀集團投資有限公司、中國移動(香港)集團有限公司及中國東方航空股份有限公司共同參與的暢由數字積分商業生態聯盟(簡稱「暢由聯盟」)。

本集團已打造面向全球的「數字積分生態聯盟」(簡稱「暢由平台」)，整合暢由聯盟企業夥伴的數字會員積分、資源及戰略優勢。隨著區塊鏈及大數據等技術的發展，數字資產日益受到行業關注。本集團運用該等技術支持資產代幣化，並探索涵蓋發行、流通、儲存及支付結算的全面數字資產生態系統。

多年來，暢由平台不斷壯大會員與用戶規模，拓展產品與服務範圍，同時持續優化商業模式與消費場景。於二零二五年十二月三十一日，註冊用戶總數達約293.2百萬人，較二零二四年十二月三十一日增加約41.4百萬人(約16.4%)。截至二零二五年十二月三十一日止年度(「報告期間」)，暢由聯盟業務的交易總額達約人民幣269.4百萬元，較去年同期增加約人民幣24.0百萬元(約9.8%)。





II. CHAIRMAN'S STATEMENT

On behalf of the board of directors (the "Board"), I am pleased to present the Environmental, Social and Governance ("ESG") Report of the Group for the Reporting Period.

During the Reporting Period, the Group's point-based Software as a Service ("SaaS") business maintained steady growth, with increases in both transaction volume and user activity. Continuous optimisation of platform functions and user experience attracted a growing user base and more scenario-partnered brands, further consolidating the Group's leading position in the points redemption sector. Self-operated platforms, including the Alipay and WeChat mini-programmes, delivered tangible results and became key business carriers within their respective ecosystems. Marketing and traffic-generation initiatives leveraging points, traffic and partner channels successfully promoted products and diversified revenue streams.

Technological innovation remains a cornerstone of the Group's strategy. Advancements in blockchain, big data analytics, artificial intelligence, and SaaS technology underpin the secure and stable operation of the Changyou Platform, supporting the issuance, circulation, storage, and payment settlement of tokenised digital assets. This approach enhances operational efficiency while promoting more sustainable and resource-efficient business practices.

Sustainability and ESG integration are central to the Group's long-term strategy. By promoting digitalisation, optimising platform-based services, and reducing reliance on physical resources, the Group mitigates environmental impact. Social responsibilities are embedded through robust data privacy measures, cybersecurity protections, and user experience enhancements. Strong governance frameworks, risk management, and transparency continue to underpin all operations.

The Board assumes overall responsibility for the Group's ESG strategy and disclosure. During the Reporting Period, ESG responsibilities were embedded across business units, with designated personnel accountable for implementation, monitoring, and compliance. ESG objectives are aligned with operational performance, supported by key performance indicators ("KPIs"), and subject to ongoing review to ensure relevance and effectiveness.

II. 主席報告

本人謹代表董事會(「董事會」)欣然呈報本集團於報告期間的環境、社會及管治(「環境、社會及管治」)報告。

於報告期間，本集團的積分軟件即服務(「SaaS」)業務保持穩健增長，交易量及用戶活躍度均有提升。平台功能及用戶體驗的持續優化吸引日益增長的用戶群及更多合作場景品牌，進一步鞏固本集團在積分兑換領域的領先地位。自營平台(包括支付寶及微信小程式)取得可觀成效，成為各自生態系統中的核心業務載體。利用積分、流量及合作渠道的營銷及流量獲取活動成功推廣產品並實現收入多元化。

科技創新依然是本集團戰略的核心基石。區塊鏈、大數據分析、人工智能及SaaS技術的進步，保障暢由平台的安全穩定運行，支撐代幣化數字資產的發行、流通、存儲及支付結算。此模式既提升營運效率，又推動更加可持續發展且資源更高效的商業實踐。

可持續發展與環境、社會及管治整合為本集團長期策略的核心。透過推動數位化、優化平台服務及降低實物資源依賴，本集團有效減緩環境影響。社會責任方面則透過嚴格的資料私隱保護、網路安全防護及使用者體驗提升得以落實。健全的管治架構、風險管理及透明度持續支撐所有營運活動。

董事會全面負責本集團的環境、社會及管治策略及披露。於報告期間，環境、社會及管治職責貫穿於各個業務部門，並指派專人負責執行、監察及確保其合規性。環境、社會及管治目標與營運績效保持一致，並由關鍵績效指標(「關鍵績效指標」)支持，且持續進行審查，以確保相關性及有效性。

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Looking forward, the Group will continue to strengthen its ESG framework by:

- Identifying and addressing material ESG issues in response to evolving stakeholder expectations and regulatory developments;
- Aligning ESG KPIs with business operations to enhance performance monitoring;
- Continuously improving internal controls and risk management systems in relation to sustainability matters; and
- Enhancing stakeholder engagement and ESG disclosures to ensure transparency and accountability.

The Group believes that the integration of ESG principles into its business model enhances resilience, supports innovation, and reinforces competitive advantage in the evolving digital economy. On behalf of the Board, I extend my sincere gratitude to our management team and all employees for their dedication and contributions, which remain the foundation of the Group's sustainable growth and long-term success.

By order of the Board
Changyou International Group Limited
Cheng Jerome
Chairman
28 April 2026

展望未來，本集團將繼續透過以下方式加強其環境、社會及管治架構：

- 識別並解決重大環境、社會及管治問題，以應對不斷變化的持份者期望與監管發展；
- 將環境、社會及管治關鍵績效指標與業務營運保持一致，以強化績效監控；
- 持續改進與可持續發展事宜有關的內部監控及風險管理系統；及
- 強化持份者的參與以及環境、社會及管治披露，以確保透明度和問責制。

本集團認為，將環境、社會及管治原則融入其商業模式可增強韌性，支持創新，並在不斷發展的數字經濟中增強競爭優勢。本人謹代表董事會，向本集團管理層及員工的奉獻和貢獻致以衷心謝意。彼等的付出是本集團可持續增長和長遠成功的基石。

承董事會命
暢由國際集團有限公司
Cheng Jerome
主席
二零二六年四月二十八日





III. ABOUT THE REPORT

This ESG Report provides a comprehensive overview of the Group's ESG policies, practices, and performance during the financial year (the "FY") ended 31 December 2025, highlighting the economic, social, and environmental sustainability of the Group's business activities.

1. Reporting Period

This ESG Report covers the Group's environmental and social performance within the operational boundaries of the Digital Points Business across all operating regions. Unless otherwise stated, the reporting period is from 1 January 2025 to 31 December 2025. The ESG Report is published annually.

2. Standards of the Report

This ESG Report is prepared in accordance with the Environmental, Social and Governance Reporting Code (the "ESG Reporting Code") set out in Appendix C2 of the Rules Governing the Listing of Securities on the Main Board of The Stock Exchange of Hong Kong Limited (the "SEHK"). It is guided by the four reporting principles: materiality, quantitative, balance, and consistency.

Materiality

The Group identifies its material ESG issues through stakeholder engagement and a formal materiality assessment process. This ensures that the topics addressed are relevant, significant, and aligned with the Group's operational strategy, stakeholder expectations, and long-term sustainability objectives. The Board assumes ultimate responsibility for overseeing the outcomes of the materiality assessment.

Quantitative

Where applicable, KPIs are presented in numerical or measurable terms. Each KPI is accompanied by a narrative explaining the purpose, methodology, assumptions, and its impact on the Group's ESG performance.

Balance

This ESG Report provides an objective and comprehensive view of the Group's ESG performance, presenting both achievements and areas for improvement.

III. 關於報告

本環境、社會及管治報告全面概述本集團於截至二零二五年十二月三十一日止財政年度(「財年」)在環境、社會及管治的政策、實務及績效，並展示本集團業務活動在經濟、社會和環境方面的可持續性。

1. 報告涵蓋時期

本環境、社會及管治報告所涵蓋的內容包括本集團所有營運地區數字積分業務的環境及社會表現。除另有指明外，報告期間乃由二零二五年一月一日起至二零二五年十二月三十一日止。本環境、社會及管治報告將以年為單位進行發佈。

2. 報告準則

本環境、社會及管治報告依據香港聯合交易所有限公司(「香港聯交所」)主板證券上市規則附錄C2所載的環境、社會及管治報告守則(「環境、社會及管治報告守則」)所編製，並由重要性、量化、平衡及一致性四項報告原則引導。

重要性

本集團透過持份者參與及正式重要性評估程序確定其重大環境、社會及管治事宜。這個方法確保所處理的議題相關、重要，並且與本集團的營運策略、持份者期望和長期可持續發展目標一致。董事會就重要性評估結果負上最終責任。

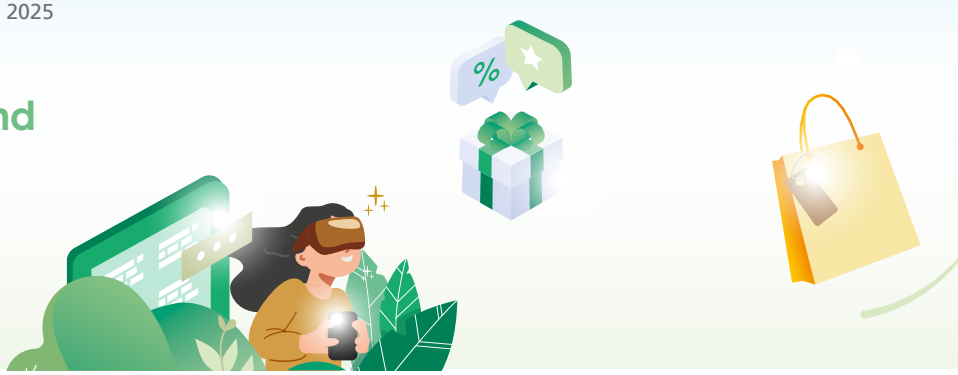
量化

在適用情況下，關鍵績效指標以數字或可計量的形式呈列。每項關鍵績效指標均附有敘述，解釋其目的、方法、假設和對本集團環境、社會及管治表現的影響。

平衡

本環境、社會及管治報告客觀全面地反映本集團的環境、社會及管治表現，並呈列已取得的成就及需改進的領域。

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Consistency

This ESG Report applies consistent methodologies across reporting periods to allow meaningful comparisons and track progress over time. Any updates or enhancements to methodologies are clearly stated to ensure accuracy, relevance, and alignment with evolving standards.

This ESG Report meets "comply or explain" requirements and mandatory disclosures under the ESG Reporting Code.

3. Reporting Scope

The reporting scope covers the Group's entities and operations involved in employee activities and its core Digital Points Business. The reporting boundary includes the Group's offices in Hong Kong, Shanghai, and Beijing, as well as the associated environmental and social performance indicators.

The KPIs disclosed in this ESG Report cover environmental and social performance (Part C) and climate change-related matters (Part D) under the ESG Reporting Code, enhancing stakeholders' understanding of the Group's ESG performance. For details on corporate governance practices and additional corporate information, please refer to the Group's Annual Report 2025.

The information presented in this Report is sourced from the Group's internal records, management statistics, and operational data provided by subsidiaries under the Group's internal management systems. Data required under the latest ESG Reporting Code are collected using the Group's existing reporting tools and processes.

The Group remains committed to monitoring evolving ESG reporting trends and will continue to explore opportunities to expand disclosure coverage and enhance sustainable development practices over time. This ESG Report is published in both English and Chinese and is available on both the SEHK and the Group's websites. For ease of reference, a comprehensive content index is included in the final section of the Report.

一致性

本環境、社會及管治報告在報告期間皆採用一致的方法，以便進行具有意義的比較並可隨著時間跟進進展。任何更新或強化方法均會明確說明，以確保數據的準確性、相關性且與不斷變化的標準保持一致。

本環境、社會及管治報告已遵守「不遵守就解釋」規定，並已按照環境、社會及管治報告守則所述的標準作出強制披露。

3. 報告範圍

報告範圍涵蓋本集團參與員工活動及數字積分業務(為本集團核心業務)的關聯實體及營運。報告範圍包括本集團香港、上海及北京辦事處以及隨附的關鍵環境及社會績效指標。

本環境、社會及管治報告披露的關鍵績效指標包括環境、社會及管治報告守則項下的環境及社會績效(第C部)及氣候變化相關事宜(第D部)，以增強持份者對本集團環境、社會及管治績效的了解。有關企業管治常規及更多企業資料的詳情，請參閱本集團的二零二五年年報。

本報告呈列的資料來源於本集團的內部記錄、管理層統計資料以及附屬公司根據本集團內部管理制度提供的營運數據。根據最新的環境、社會及管治報告守則所需的數據由本集團使用現有呈報工具及流程收集所得。

本集團一直密切監控不斷變化的環境、社會及管治報告趨勢，並將繼續發掘擴大披露範圍的機會，隨著時間強化其可持續發展實踐。本環境、社會及管治報告以中英雙語刊發，並於香港聯交所網站及本集團網站可供閱覽。為方便參考，本報告最後一節提供全文索引。





IV. COMMUNICATION WITH STAKEHOLDERS

1. Stakeholder Engagement

The Group recognises the importance of engaging with its stakeholders to understand their expectations and concerns, which form a critical basis for its ESG strategy and disclosures. Key stakeholders of the Group include government and regulatory authorities, shareholders, employees, customers, business partners, suppliers, and general public.

The Group maintains ongoing communication with its stakeholders through various channels to ensure timely exchange of information and feedback. These engagement activities enable the Group to identify and prioritise material ESG issues, and to align its sustainability initiatives with stakeholders' expectations and business objectives.

The following table summarises the Group's key stakeholders, their primary expectations, concerns, and corresponding communication channels:

IV. 與持份者溝通

1. 持份者參與

本集團深知與持份者保持接觸以瞭解彼等的期望和顧慮至關重要，此乃其環境、社會及管治策略及披露的重要基礎。本集團的主要持份者包括政府及監管機構、股東、員工、客戶、業務夥伴、供應商及大眾。

本集團透過各種渠道與持份者保持持續溝通，以確保及時交流資訊及回饋。該等參與活動使本集團能夠識別並優先考慮重大的環境、社會及管治問題，並使其可持續發展舉措與持份者的期望及業務目標保持一致。

下表概述本集團的主要持份者、彼等的主要期望，顧慮，以及相應的溝通渠道：

Stakeholder Group 持份者組別	Expectations and Concerns 期望和顧慮	Communication and Engagement Channels 溝通及參與渠道
Government and regulatory authorities	• Compliance with laws and regulations • Support economic development and job creation • Timely tax payments and fiscal responsibility • Alignment with national sustainability agendas such as carbon neutrality targets • Transparent reporting on ESG impacts	• Adhere to local laws and regulations • Submission of regular reports and taxes paid • Formal written correspondence • Participation in government-led sustainability forums
政府及監管機構	• 遵守法律和法規 • 支持經濟發展及創造職位 • 及時納稅及財務責任 • 符合碳中和目標等國家可持續發展議程 • 環境、社會及管治影響高透明度報告	• 遵守當地法律及法規 • 提交例行報告及支付稅款 • 正式書面信函 • 參與政府領導的可持續發展論壇

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Stakeholder Group 持份者組別	Expectations and Concerns 期望和顧慮	Communication and Engagement Channels 溝通及參與渠道
Shareholders	• Return on investments • Corporate governance • Business compliance • Resilience to global trends	• Announcements, circulars, and reports • General meetings • Official website
股東	• 投資回報 • 企業管治 • 業務合規 • 適應全球趨勢	• 公告、通函及報告 • 股東大會 • 官方網站
Employees	• Employees' remuneration and benefits • Career development • Health and safety working environment • Diversity, equity, and inclusion initiatives (e.g., gender pay equity, anti-discrimination policies)	• Performance reviews • Meetings and trainings • Internal newsletters, intranet, and digital platforms • Employee satisfaction surveys and feedback channels
僱員	• 僱員薪酬和福利 • 職業發展 • 健康和安全工作環境 • 多元、平等及共融措施(如性別平等薪酬、反歧視政策)	• 表現評估 • 會議和培訓 • 內部通訊、內聯網及數字平台 • 僱員滿意度調查及意見渠道
Customers	• High-quality products and services • Protect the rights of customers • Sustainability in product design • Responsive customer service and issue resolution	• Customer satisfaction survey • Face-to-face meetings and on-site visits • Industry seminar
客戶	• 高品質的產品和服務 • 保障客戶的權益 • 可持續發展產品設計 • 積極客戶服務及問題解決	• 客戶滿意度調查 • 面對面會面和現場訪問 • 行業研討會





Stakeholder Group 持份者組別	Expectations and Concerns 期望和顧慮	Communication and Engagement Channels 溝通及參與渠道
Business Partners 業務夥伴	• Fair cooperation • Brand exposure • Platform performance • System integration • Data security • 公平合作 • 品牌曝光 • 平台效能 • 系統集成 • 資料安全	• Daily communication • Business meetings • Performance reviews • Technical coordination • 日常交流 • 商務會議 • 業績審查 • 技術協調
Suppliers 供應商	• Fair and open procurement • Win-win cooperation • Timely payments • 公平公開的採購 • 雙贏合作 • 及時付款	• Suppliers' satisfaction assessment • Face-to-face meetings and on-site visits • Quality and delivery review • 供應商的滿意度評估 • 面對面會面和現場訪問 • 質量和交付審查
General public 大眾	• Involvement in communities • Business compliance • Environmental protection awareness • 參與社區 • 業務合規 • 環境保護意識	• Media conferences and responses to queries • Public welfare activities • Face-to-face interview • Volunteering activities • 媒體會議和回應查詢 • 公共福利活動 • 面對面訪談 • 志願活動

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2. Materiality Assessment

An annual materiality assessment is conducted to ensure that the ESG strategy and disclosures reflect the expectations of stakeholders and the Group's business priorities. This process enables the Group to identify, evaluate, and prioritise ESG issues that are most relevant to its operations, long-term value creation, and sustainable development.

The Group adopts a structured and systematic approach comprising identification, prioritisation, and validation to determine material ESG topics.

Step 1: Identification

The Group identifies potential ESG issues with reference to the ESG Reporting Code, as well as the International Financial Reporting Standards (the "IFRS") Sustainability Disclosure Standards issued by the International Sustainability Standards Board. Reference is also made to the recommendations of the Task Force on Climate-related Financial Disclosures (the "TCFD") and relevant industry practices.

Stakeholder engagement outcomes are incorporated through surveys and internal assessments, capturing both qualitative and quantitative feedback from key stakeholder groups. Taking into account the Group's business model as a digital points platform and SaaS service provider, the following ESG topics have been identified and grouped into key categories:

Employment

1. Occupational Health and Safety
2. Employment Practices
3. Employee Training and Development
4. Diversity and Equal Opportunity
5. Protecting Human Rights (Child and Forced Labour)

Corporate Governance

6. Governance Structure and Effectiveness
7. Prevention of Bribery, Extortion, Fraud and Money Laundering
8. Anti-Corruption Policies and Whistle-Blowing Procedures
9. Ethics and Compliance

2. 重要性評估

為確保環境、社會及管治策略和披露反映持份者的期望和本集團的業務重點，進行年度重要性評估，本集團每年進行重要性評估。此流程使本集團能夠識別、評估和優次排序與其營運、長期價值創造及可持續發展最為相關的環境、社會及管治問題。

本集團採取結構化及系統化的方法(包括識別、優次排序和驗證)，以確定重要的環境、社會及管治議題。

第一步：識別

本集團參考環境、社會及管治報告守則及國際可持續發展準則委員會發佈的國際財務報告準則(「國際財務報告準則」)可持續發展披露準則，識別潛在的環境、社會及管治問題。本集團亦已參考氣候相關財務信息披露工作組(「TCFD」)的建議和相關行業慣例。

本集團透過調查問卷及內部評估收錄持份者參與結果，從關鍵持份者群體中獲取定性和定量回饋。經考慮本集團作為數位積分平台和SaaS服務提供者的商業模式，已識別以下環境、社會及管治議題並將其分為關鍵類別：

僱傭

1. 職業健康與安全
2. 僱傭慣例
3. 僱員培訓及發展
4. 多元化及平等機會
5. 保護人權(童工及強制勞工)

企業管治

6. 管治架構及成效
7. 防止賄賂、勒索、欺詐及洗錢
8. 反貪污政策及舉報程序
9. 道德與合規





Product Responsibility

10. Product Quality Assurance and Recall Percentage
11. Customer's Satisfaction
12. Advertising and Promotion
13. Protection of Customer Information and Privacy

Supply Chain Management

14. Supplier Engagement
15. Suppliers' Environmental and Social Responsibility
16. Transparent and Fair Procurement Practices

Environmental

17. Air Emissions Control
18. Resource Management (Energy, Water and Waste)
19. Project Management/E-commerce Operations and Material Usage
20. Environmental Compliance
21. Green Office
22. Climate Change

Community

23. Community Investment
24. Social Welfare Activities Participation

產品責任

10. 產品質量保證及召回百分比
11. 客戶滿意度
12. 廣告及宣傳
13. 保護客戶資料及私隱

供應鏈管理

14. 供應商參與
15. 供應商的環境及社會責任
16. 透明及公平的採購慣例

環境

17. 空氣排放控制
18. 資源管理(能源、水及廢棄物)
19. 項目管理／電商營運及物料使用
20. 環境合規
21. 綠色辦公室
22. 氣候變化

社區

23. 社區投資
24. 參與社會公益活動

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Step 2: Prioritisation

The Group evaluates and prioritises ESG issues based on two dimensions:

- Assessing how each ESG issue could affect the Group's operations, financial performance, risk exposure, and sustainable growth; and
- Incorporating feedback from employees, business partners, customers, regulators, investors, and the wider community to capture their expectations and concerns.

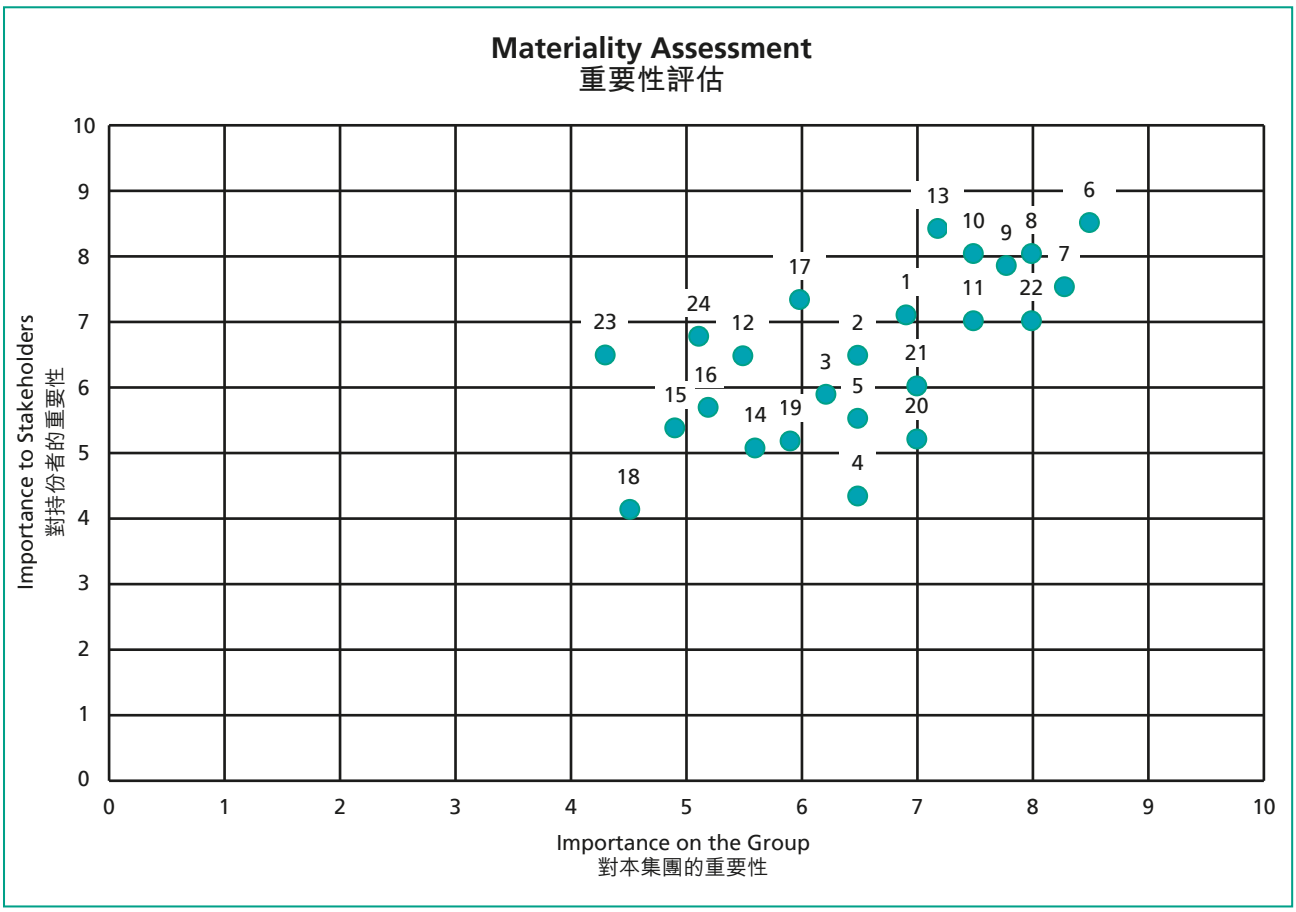
A materiality matrix is developed to map ESG issues according to these dimensions, allowing the Group to identify high-priority topics for disclosure and management focus. Climate-related risks and opportunities are assessed in line with IFRS S2 Climate-related Disclosures and incorporated into the prioritisation process to ensure alignment with global sustainability reporting standards.

第二步：優次排序

本集團根據兩個維度對環境、社會及管治問題進行評估和優次排序：

- 評估每個環境、社會及管治問題如何影響本集團的營運、財務業績、風險敞口和可持續增長；及
- 綜合員工、商業夥伴、客戶、監管機構、投資者和更廣泛的社區的回應，以把握彼等的期望和顧慮。

本集團已根據該等維度制定重要性矩陣，以反映環境、社會及管治問題，使本集團能夠識別披露和管理重點的高優次排序議題。氣候相關風險與機遇根據國際財務報告準則第S2號「氣候相關披露」進行評估，並納入優次排序流程，以確保與全球可持續發展報告標準保持一致。







Step 3: Validation

The results of the materiality assessment are reviewed and validated by the Board. In the review, the Board considers:

- The Group's strategic direction and business model;
- Risk exposure;
- Stakeholder expectations; and
- Compliance with regulatory and reporting requirements.

The Board ensures that the selected material ESG issues are consistent with the Group's long-term sustainability objectives and are appropriately disclosed in the ESG Report.

3. Confirmation and Approval

The Group has established a comprehensive internal supervision, review, and risk management framework to ensure that all information presented in this ESG Report is accurate, complete, and reliable. The Board holds overall responsibility for the Group's ESG oversight and reporting.

4. Stakeholder Feedback

The Group values stakeholder input and encourages feedback on ESG performance and reporting. Stakeholders may provide comments and suggestions via email: ir@fortunet.com.hk. Feedback is carefully considered in future ESG strategy refinement and reporting cycles.

V. CLIMATE CHANGE

Climate change presents increasing risks and opportunities for businesses, alongside growing expectations from regulators, investors, and other stakeholders for transparent and decision-useful disclosures. In response to the enhanced climate-related disclosure requirements of the SEHK, the Group has aligned its climate-related reporting with internationally recognised standards, including IFRS S2 Climate-related Disclosures.

第三步：驗證

重要性評估的結果由董事會審閱及驗證。在審查過程中，董事會考慮：

- 本集團的策略方向和商業模式；
- 風險敞口；
- 持份者的期望；及
- 遵守監管和報告要求的情況。

董事會確保所選的重大環境、社會及管治問題與本集團的長期可持續發展目標一致，並於環境、社會及管治報告中作出適當披露。

3. 確認及批核

本集團已建立全面的內部監督、審查和風險管理框架，以確保本環境、社會及管治報告中呈報的所有資料準確、完整及可靠。董事會須就本集團的環境、社會及管治監督及報告承擔全面的責任。

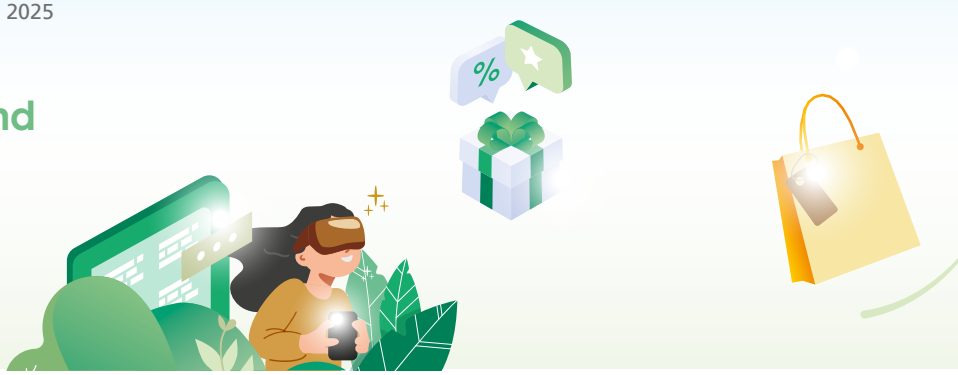
4. 持份者回饋

本集團重視持份者的意見，並鼓勵其對環境、社會及管治表現和報告作出回饋。持份者可通過以下電郵提供意見和建議：ir@fortunet.com.hk。在日後的環境、社會及管治策略完善和報告週期中，有關回饋會被仔細考慮。

V. 氣候變化

氣候變化為企業帶來與日俱增的風險與機遇，同時監管機構、投資者及其他持份者對透明且有助於決策的披露的期望亦不斷提高。為響應香港聯交所加強的氣候相關披露要求，本集團已將其氣候相關報告與國際公認準則(包括國際財務報告準則第S2號「氣候相關披露」)保持一致。

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The Group acknowledges that climate-related factors may affect its operations, particularly in relation to business continuity, regulatory compliance, and evolving stakeholder expectations. To address these considerations, the Group has established a structured framework to identify, assess, and manage climate-related risks and opportunities.

In alignment with the ESG Reporting Code, the Group discloses climate-related information across four core pillars: governance, strategy, risk management, and metrics and targets.

1. Governance

The Board holds ultimate responsibility for the ESG strategy, reporting, and evaluation of ESG-related risks. The Board ensures that appropriate and effective ESG risk management and internal control systems are in place and reviews their effectiveness on a regular basis. ESG considerations are integrated into strategic planning and daily operations.

With the support of the Board, a cross-functional ESG working group comprising business and functional leaders has been established to oversee and implement ESG-related policies and initiatives. Various departments across the Group actively participate in the ESG management process, including data collection, operational review, identification of material ESG issues, and assessment of their significance to the Group's business and stakeholders.

The management is responsible for identifying, evaluating, and managing ESG-related risks and opportunities, including those arising from climate change, regulatory developments, and evolving stakeholder expectations. This process involves internal assessments and scenario analysis to support proactive risk management and strategic decision-making.

The management reports to the Board on ESG-related matters at least semi-annually through formal meetings. Key areas covered include:

- Progress against ESG targets and KPIs with analysis of performance gaps and improvement actions;
- Identification and assessment of ESG risks and opportunities, including climate-related risks;

本集團深知氣候相關因素會影響其營運，尤其是在業務連續性、監管合規性和不斷變化的持份者期望方面。為解決該等問題，本集團已設立個結構化的框架識別、評估及管理氣候相關風險與機遇。

根據環境、社會及管治報告守則，本集團披露四個核心支柱的氣候相關資料，即治理、策略、風險管理和指標及目標。

1. 治理

董事會對環境、社會及管治策略和環境、社會及管治相關風險的報告及評估承擔最終責任。董事會確保建立適當且有效的環境、社會及管治風險管理和內部監控體系，並定期審查其有效性。在策略規劃和日常營運中，董事會將考慮環境、社會及管治因素。

在董事會的支持下，跨職能環境、社會及管治工作組已予成立，由業務及職能領導組成，負責監督及實施環境、社會及管治相關政策和措施。本集團各部門積極參與環境、社會及管治管理流程，包括數據收集、營運審查、識別重大環境、社會及管治問題，以及評估其對本集團業務和持份者的重要性。

管理層負責識別、評估及管理環境、社會及管治相關風險與機遇，包括氣候變化、監管發展和不斷變化的持份者期望帶來的風險與機會。此流程涉及內部評估及情景分析，以支持積極的風險管理及策略決策。

管理層至少每半年通過正式會議向董事會報告環境、社會及管治相關事宜。涵蓋的關鍵領域包括：

- 透過根據環境、社會及管治目標和關鍵績效指標分析績效差距和改進措施以取得進展；
- 識別及評估環境、社會及管治風險與機遇，包括氣候相關風險；





- Review of the effectiveness of ESG policies, internal controls and implementation measures; and
- Recommendations on sustainability priorities, long-term goals, and resource allocation.

The Group establishes ESG-related targets for its material ESG issues, taking into account historical performance, operational conditions, and stakeholder expectations. Progress against these targets is regularly monitored and reviewed by the Board and management, with adjustments made to ensure continuous improvement and alignment with the Group's long-term sustainability strategy.

To support effective implementation, the management conducts regular internal meetings and cross-departmental workshops to clarify responsibilities, address operational challenges, and enhance coordination across business units. This ensures that ESG objectives are embedded into daily operations and remain relevant and achievable.

As stakeholders increasingly demand transparent and credible ESG disclosures, the Group is committed to continuously enhancing its sustainability governance framework and disclosure practices.

2. Strategy

The Group seeks to strengthen its resilience to climate-related challenges while promoting environmentally responsible practices across its core operations, which are primarily office-based and located in Hong Kong and the People's Republic of China (the "PRC"). The Group has enhanced its internal processes to systematically identify and evaluate potential climate-related impacts across its operations and value chain, and to support the formulation of appropriate response measures.

- 審查環境、社會及管治政策、內部監控和實施措施的有效性；及
- 就可持續發展優次排序、長期目標及資源分配提出建議。

本集團根據過往業績、經營狀況及持份者的期望，為其重大環境、社會及管治問題制定環境、社會及管治相關目標。董事會及管理層定期監測及審查該等目標的進展情況，並進行調整，以確保持續改進並與本集團的長期可持續發展策略保持一致。

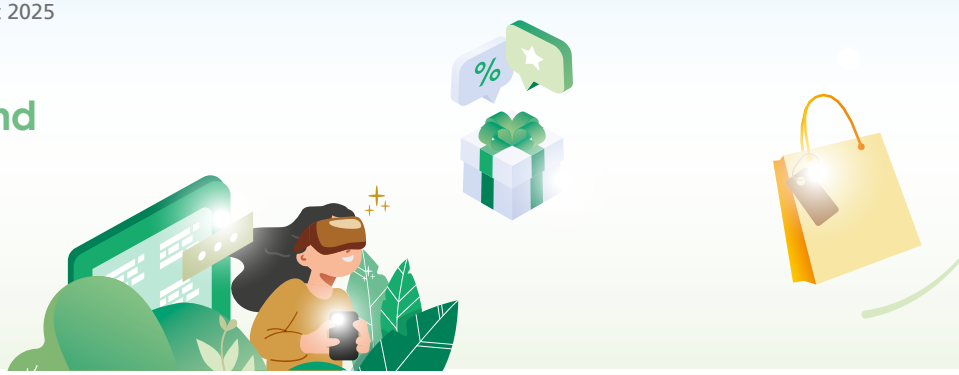
為支持有效實施，管理層定期舉行內部會議及跨部門研討會，以明確責任，應對營運挑戰，並加強各業務部門之間的協調。此舉確保環境、社會及管治目標融入日常營運，並保持相關性和可實現性。

隨著持份者日益要求透明且可信的環境、社會及管治披露，本集團致力於不斷加強其可持續發展治理框架及披露實踐。

2. 策略

本集團旨在加強其應對氣候相關挑戰的能力，同時在其主要位於香港及中華人民共和國(「中國」)的辦事處核心業務中推廣對環境負責的做法。本集團加強其內部流程，以系統地識別及評估其整個營運及價值鏈中潛在的氣候相關影響，並支持制定適當的應對措施。

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During the Reporting Period, the Group initiated climate scenario analysis to complement its existing risk assessment framework, as traditional approaches may not fully capture long-term climate-related uncertainties. The assessment focuses on physical risks and transition risks, and evaluates their potential implications as well as related opportunities.

於報告期間，本集團啟動氣候情景分析，以補充其現有的風險評估框架，原因為傳統方法可能無法完全捕捉到與氣候相關的長期不確定性。評估側重於實體風險及轉型風險，並評估其潛在影響以及相關機遇。

Physical risks arise from the direct impacts of climate change, including acute events such as typhoons, extreme rainfall and flooding, as well as long-term changes in climate patterns. These events may disrupt the office operations and affect the stability of supporting infrastructure, particularly electricity supply and telecommunications networks. These supporting infrastructures are critical to the continuous operation of digital platforms and systems. In addition, extreme weather conditions may lead to temporary interruptions in business activities and reduce operational efficiency due to disruptions to employee commuting and access to workplaces.

實體風險來自氣候變化的直接影響，包括颱風、極端降雨及洪水等急性事件，以及氣候模式的長期變化。該等事件或會擾亂辦事處的營運，影響配套基建設施的穩定性，尤其是電力供應和電信網路。該等配套基建設施對於數字平台和系統的持續運行至關重要。此外，極端天氣條件或會導致業務活動暫時中斷，並因員工通勤及進入工作場所的中斷而降低營運效率。

Transition risks arise from the global shift towards a low-carbon economy and include tightening regulatory requirements, technological developments, and increasing expectations for corporate transparency. Such risks are primarily associated with enhanced climate-related disclosure obligations, evolving ESG regulatory frameworks, and the need to improve energy efficiency in office operations. Additionally, the Group may face increasing expectations from clients and business partners regarding environmental performance and responsible business practices, which could influence business decisions, operational processes, and service delivery over time.

轉型風險來自全球向低碳經濟的轉型，包括監管要求收緊、科技發展及對企業透明度的期望提高。此類風險主要與加強氣候相關披露的責任、不斷發展的環境、社會及管治監管框架以及提高辦事處營運能效的需要有關。此外，本集團可能面臨客戶及業務合作夥伴日益提高對環境績效和負責任的業務實踐的期望，其或會隨著時間的推移影響業務決策、營運流程及服務交付。

To facilitate a structured assessment, the Group has adopted climate scenarios and key assumptions developed by internationally recognised bodies, including the Intergovernmental Panel on Climate Change (the "IPCC") and the Network for Greening the Financial System (the "NGFS"). These scenarios represent a spectrum of potential climate pathways, ranging from low-emission to high-emission trajectories, and are considered relevant to the Group's operational context and strategic outlook.

為方便進行結構化評估，本集團採用國際公認機構制定的氣候情景及關鍵假設，包括政府間氣候變化專門委員會(「IPCC」)及綠色金融網絡(「NGFS」)。該等情景代表一系列潛在的氣候路徑(由低排放至高排放)，被認為與本集團的營運背景及策略前景有關。

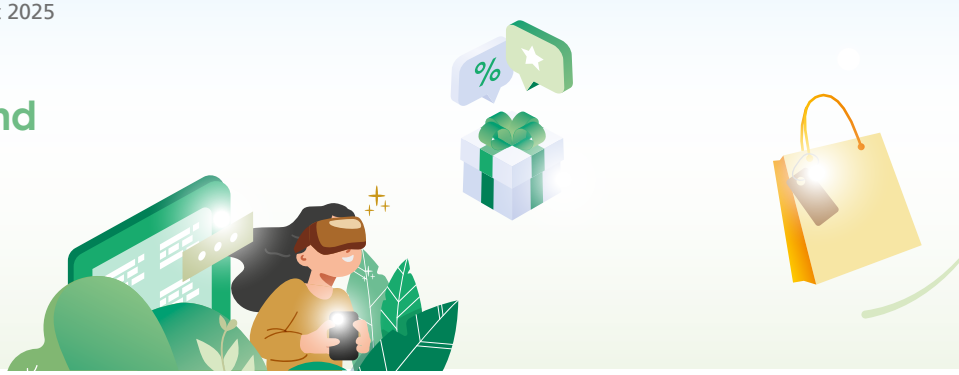




Methodology and Scope 方法和範圍

Scope **範圍**	The climate scenario analysis covers the Group's principal operations within its reporting boundary, including office-based activities and supporting functions in Hong Kong and the PRC. 氣候情景分析涵蓋本集團於其報告範圍內的主要業務，包括位於香港及中國的辦事處活動及支持職能。
Scenarios Applied **應用情景**	Physical risk assessment (IPCC): • SSP1-2.6: A lower-emissions pathway with relatively contained physical impacts but increased transition requirements due to earlier policy actions. • SSP5-8.5: A higher-emissions pathway characterised by more severe and frequent physical climate impacts. Transition risk assessment (NGFS): • Net Zero 2050: An orderly transition scenario involving early and stringent policy interventions aimed at limiting global warming to 1.5°C. • Current Policies: A baseline scenario reflecting the continuation of existing policies, resulting in elevated long-term climate risks. 實體風險評估(IPCC)： • SSP1-2.6：較低的排放路徑，具有相對可控的實體影響，但由於早期的政策行動，轉型要求增加。 • SSP5-8.5：較高排放途徑，具有更嚴重且更頻繁的實體氣候影響。 轉型風險評估(NGFS)： • 二零五零年淨零排放：為有序的轉型情景，涉及早期嚴格的政策干預，旨在將全球變暖限制在1.5°C以內。 • 現行政策：為基線情景，反映現行政策的延續，導致長期氣候風險增加。
Time Horizons **時間範圍**	The analysis incorporates short-term (to 2030), medium-term (to 2040), and long-term (to 2050) horizons, enabling consideration of both immediate and evolving climate-related developments. 該分析納入短期(至二零三零年)、中期(至二零四零年)及長期(至二零五零年)範圍，能夠考慮當前及不斷變化的氣候相關發展。
Key Assumptions **關鍵假設**	• Current mitigation and adaptation practices remain broadly unchanged; • The Group's operational footprint and business model remain stable over the assessment period; and • No significant structural changes or expansion initiatives are assumed in the analysis. • 現時的緩解及適應常規基本保持不變； • 於評估期內，本集團的營運足迹及商業模式保持穩定；及 • 分析中並無假設重大的結構變化或擴張措施。

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The Group considers that integrating both qualitative and quantitative perspectives provides a more robust evaluation of climate-related risks and opportunities. Due to the relatively low direct exposure to climate-related physical risks, as well as limitations in data availability and measurement methodologies, the Group currently focuses on qualitative assessment. Quantitative estimation of financial impacts, including potential effects on revenue, costs and asset values, remains subject to a high degree of uncertainty and is therefore not considered practicable at this stage.

本集團認為，整合定性與定量觀點可以更穩健地評估氣候相關風險與機遇。由於直接承受的氣候相關實體風險相對較低，以及可用數據及測量方法的局限性，本集團現側重於定性評估。對財務影響的定量估計，包括對收入、成本及資產價值的潛在影響，仍然存在高度的不確定性，故而在現階段被認為不可行。

Nonetheless, the Group has identified key climate-related risks and opportunities across different scenarios and time horizons, and has assessed their potential implications qualitatively. Further details are provided in the sections below.

然而，本集團經已識別不同情景及時間範圍內的氣候相關關鍵風險與機遇，並定性評估其潛在影響。更多詳情於下文章節提供。

The Group continues to enhance its internal capabilities, including data collection and scenario analysis methodologies, and refines its assessment of material climate-related risks and opportunities over time. Where appropriate, more detailed quantitative disclosures will be developed in future reporting periods.

本集團繼續加強其內部實能，包括數據收集及情景分析方法，並隨著時間的推移完善其對重大氣候相關風險與機遇的評估。在適當情況下，更詳細的定量披露將於日後的報告期間制定。





Climate Resilience Assessment 氣候適應性評估

Severity Level 嚴重性級別	**Definition 定義**
Very Low 非常低	Minimal impact – can be temporarily deprioritised 最小影響－可以暫時降低優先順序
Low 低	Minor impact – manageable through existing processes 輕微影響－可通過現有流程進行管理
Medium 中等	Moderate impact – requires ongoing monitoring and management 中等影響－需要持續監測和管理
High 高	Significant impact – requires specific management actions and regular tracking 重大影響－需要具體的管理措施和定期跟踪
Very High 非常高	Critical impact – requires prioritised action and strategic response 關鍵影響－需要優先採取行動和策略應對

Physical Risks (IPCC Scenarios)
實體風險(IPCC情景)

		Short- term (by 2030) 短期(於二零三零年之前)		**Medium-term (by 2040) 中期(於二零四零年之前)**		**Long-term (by 2050) 長期(於二零五零年之前)**	
Type of Risk 風險類型	**Key Affected Area 關鍵影響領域**	**SSP1-2.6**	**SSP5-8.5**	**SSP1-2.6**	**SSP5-8.5**	**SSP1-2.6**	**SSP5-8.5**
Operational Disruption due to Extreme Weather 極端天氣導致營運中斷	In the PRC 於中國	Low 低	Medium 中等	Medium 中等	Medium 中等	Medium 中等	High 高
	In Hong Kong 於香港	Very Low 非常低	Very Low 非常低	Very Low 非常低	Very Low 非常低	Low 低	Low 低
IT and Digital Platform Disruption (servers, network) IT和數字平台中斷(服務器、網絡)	In the PRC 於中國	Low 低	Medium 中等	Medium 中等	High 高	Medium 中等	High 高
	In Hong Kong 於香港	Low 低	Low 低	Low 低	Medium 中等	Medium 中等	Medium 中等

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Transition Risks (NGFS Scenarios)
轉型風險(NGFS情景)

Type of Risk 風險類型	Key Affected Area 關鍵影響領域	Short- term (by 2030) 短期(於二零三零年之前) Net Zero 2050 二零五零年淨零排放	Short- term (by 2030) 短期(於二零三零年之前) Current Policies 現行政策	Medium-term (by 2040) 中期(於二零四零年之前) Net Zero 2050 二零五零年淨零排放	Medium-term (by 2040) 中期(於二零四零年之前) Current Policies 現行政策	Long-term (by 2050) 長期(於二零五零年之前) Net Zero 2050 二零五零年淨零排放	Long-term (by 2050) 長期(於二零五零年之前) Current Policies 現行政策
Compliance with Evolving Climate and ESG Regulations 遵守不斷變化的氣候和環境、社會及管治法規	In the PRC 於中國	Medium 中等	Low 低	High 高	Medium 中等	Very High 非常高	High 高
	In Hong Kong 於香港	Medium 中等	Low 低	Medium 中等	Medium 中等	High 高	Medium 中等
Energy Consumption and IT Infrastructure Efficiency Requirements 能源消耗和IT基建設施的效率要求	In the PRC 於中國	Medium 中等	Low 低	Medium 中等	Medium 中等	High 高	Medium 中等
	In Hong Kong 於香港	Very Low 非常低	Very Low 非常低	Very Low 非常低	Very Low 非常低	Low 低	Low 低
Increasing Stakeholder Expectations for Sustainable Practices 持份者對可持續發展實務的期望日益提高	In the PRC 於中國	Medium 中等	Low 低	High 高	Medium 中等	Very High 非常高	Medium 中等
	In Hong Kong 於香港	Low 低	Low 低	Medium 中等	Low 低	Medium 中等	Medium 中等

Climate-related Opportunities
氣候相關機遇

Type of Opportunity 機遇類型	Key Affected Area 關鍵影響領域	Short- term (by 2030) 短期(於二零三零年之前) Net Zero 2050 二零五零年淨零排放	Short- term (by 2030) 短期(於二零三零年之前) Current Policies 現行政策	Medium-term (by 2040) 中期(於二零四零年之前) Net Zero 2050 二零五零年淨零排放	Medium-term (by 2040) 中期(於二零四零年之前) Current Policies 現行政策	Long-term (by 2050) 長期(於二零五零年之前) Net Zero 2050 二零五零年淨零排放	Long-term (by 2050) 長期(於二零五零年之前) Current Policies 現行政策
Energy Efficiency and Cost Optimisation 能源效率和成本優化	In the PRC 於中國	Medium 中等	Low 低	High 高	Medium 中等	Very High 非常高	Medium 中等
	In Hong Kong 於香港	Low 低	Very Low 非常低	Medium 中等	Low 低	Medium 中等	Low 低
Regulatory Incentives and Policy Support for Low-Carbon Practices 對低碳實務的監管激勵和政策支持	In the PRC 於中國	Medium 中等	Low 低	High 高	Medium 中等	Very High 非常高	Medium 中等
	In Hong Kong 於香港	Low 低	Very Low 非常低	Medium 中等	Low 低	Medium 中等	Low 低
Enhanced Reputation and Stakeholder Engagement 日益提高的聲譽和持份者參與度	In the PRC 於中國	Medium 中等	Low 低	High 高	Medium 中等	Very High 非常高	Medium 中等
	In Hong Kong 於香港	Medium 中等	Low 低	Medium 中等	Low 低	Medium 中等	Low 低





The scenario-based analysis above illustrates how climate-related risks and opportunities may evolve across different time horizons and climate pathways. Based on this assessment, the following section provides a more detailed evaluation of their potential impacts on the Group's business model, strategy and financial performance, together with the corresponding management and mitigation measures.

上述情景分析說明氣候相關風險與機遇如何在不同的時間範圍和氣候路徑上演變。基於此項評估，下一節將更詳細地評估其對本集團商業模式、策略和財務業績的潛在影響，以及相應的管理和緩解措施。

Physical Risks
實體風險

Type of Risk 風險類型	Impact on Business Model and Value Chain 對商業模式和價值鏈的影響	Impact on Strategy and Decision-making 對策略和決策的影響	Impact on Financial Performance 對財務業績的影響	Mitigation and Response Measures 緩解和應對措施
Operational Disruption due to Extreme Weather	Extreme weather events may disrupt office operations in Hong Kong and the PRC, as well as supporting infrastructure such as electricity supply, telecommunications networks and transportation systems. This may affect business continuity, employee access to workplaces and the delivery of services.	Climate-related considerations are incorporated into operational planning, including enhancing business continuity arrangements and increasing operational flexibility to respond to disruptions. Greater emphasis is placed on ensuring continuity of critical functions under adverse conditions.	Potential increase in operating costs due to contingency arrangements, temporary inefficiencies and disruptions to normal business activities. Impacts are generally short-term in nature given the service-oriented business model.	• Strengthening business continuity and emergency response procedures; • Implementing flexible and remote working arrangements; and • Enhancing coordination and communication mechanisms during extreme weather events.
極端天氣導致營運中斷	極端天氣事件或會擾亂香港及中國的辦事處營運，以及電力供應、電信網路及交通系統等配套基建設施。這可能會影響業務連續性、員工進入工作場所及提供服務。	營運規劃時會考慮氣候相關因素，包括加強業務連續性安排及提高營運靈活性以應對中斷。更加重視確保關鍵職能在不利條件下的連續性。	由於應急安排、臨時效率低下及正常業務活動中斷，經營成本或會增加。考慮到服務型商業模式，影響通常為短期。	• 加強業務連續性及應急回應流程； • 實施靈活的遠程工作安排；及 • 加強極端天氣事件期間的協調與溝通機制。
IT and Digital Platform Disruption (Servers, Network)	Climate-related events may affect the stability and reliability of IT infrastructure, including servers, cloud systems and network connectivity, which are critical to the Group's digital operations and internal processes. Disruptions may affect system availability and data accessibility.	Increasing focus on IT resilience within strategic planning, including investments in system redundancy, cloud-based solutions and data protection measures to support uninterrupted operations.	Potential increase in capital and operating expenditure related to IT infrastructure upgrades, system maintenance and data management. Service interruptions may also result in reduced operational efficiency.	• Implementing data backup and disaster recovery solutions; • Enhancing system redundancy and adopting cloud-based infrastructure; and • Conducting regular system testing and monitoring.
IT和數字平台中斷(服務器、網絡)	氣候相關事件或會影響IT基建設施的穩定性和可靠性，包括服務器、雲系統及網絡連接，而該等設施對本集團的數字化營運及內部流程至關重要。中斷或會影響系統的可用性及數據的可訪問性。	策略規劃時日益關注IT韌性，包括對系統冗餘、雲端解決方案及數據保護措施的投資，以支持不間斷的營運。	與IT基建設施升級、系統維護及資料管理相關的資本及經營開支可能會增加。服務中斷亦會導致經營效率降低。	• 實施資料備份及災難恢復解決方案； • 增強系統冗餘，採用雲端基建設施；及 • 定期進行系統測試及監控。

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Transition Risks
轉型風險

Type of Risk 風險類型	Impact on Business Model and Value Chain 對商業模式和價值鏈的影響	Impact on Strategy and Decision-making 對策略和決策的影響	Impact on Financial Performance 對財務業績的影響	Mitigation and Response Measures 緩解和應對措施
Compliance with Evolving Climate and ESG Regulations	Increasing climate-related disclosure requirements and ESG regulations in Hong Kong and the PRC may affect the Group's reporting processes, internal controls and compliance obligations. This primarily impacts internal operations and corporate governance functions.	The Group enhances its ESG governance framework and integrates regulatory monitoring into its decision-making processes to ensure timely compliance with evolving requirements. Climate-related considerations are incorporated into internal policies and procedures.	Potential increase in administrative and compliance-related costs, including professional fees, data management expenses and internal resource allocation.	• Monitoring regulatory developments in Hong Kong and the PRC; • Strengthening ESG governance and internal reporting processes; and • Enhancing data collection and management systems.
遵守不斷變化的氣候和環境、社會及管治法規	香港及中國不斷增加的氣候相關披露要求和環境、社會及管治法規或會影響本集團的報告流程、內部監控及合規責任，主要影響內部營運及企業管治職能。	本集團加強其環境、社會及管治治理框架，並將監管監測納入其決策過程，以確保及時遵守不斷變化的要求。內部政策及流程會考慮氣候相關因素。	與行政及合規相關的成本可能會增加，包括專業費、資料管理費及內部資源分配。	• 監控香港及中國的監管發展； • 強化環境、社會及管治治理及內部報告流程；及 • 加強數據收集及管理系統。
Energy Efficiency and IT Infrastructure Requirements	Transition to a low-carbon economy may increase expectations for energy efficiency in office operations and IT infrastructure. This affects operational efficiency and resource utilisation.	The Group incorporates energy efficiency considerations into operational planning, including optimisation of office energy usage and gradual improvement of IT system efficiency.	Potential increase in capital and operating expenditure related to system upgrades and energy management initiatives, partially offset by long-term cost savings.	• Promoting energy-saving practices in office operations; • Optimising IT system performance and resource utilisation; and • Monitoring energy consumption trends.
能源消耗和IT基建設施的效率要求	向低碳經濟轉型或會提高人們對辦事處營運和IT基建設施能效的期望，從而影響經營效率及資源利用率。	本集團進行營運規劃時會考慮能效，包括優化辦事處能源使用並逐步提高IT系統效率。	與系統升級及能源管理措施相關的資本及經營開支可能會增加，部分被長期成本節約所抵銷。	• 在辦事處營運中推廣節能實務； • 優化IT系統效能及資源利用率；及 • 監測能源消耗趨勢。
Increasing Stakeholder Expectations for Sustainable Practices	Clients, business partners and other stakeholders may place greater emphasis on environmental performance and responsible business practices, affecting the Group's reputation and competitiveness.	Sustainability considerations are gradually integrated into business strategy and client engagement approaches to align with evolving expectations and maintain competitiveness.	Potential indirect impact on revenue, as failure to meet expectations may affect client retention and business opportunities, while strong ESG performance may enhance market positioning.	• Enhancing transparency of ESG disclosures; • Strengthening communication with stakeholders; and • Aligning practices with recognised sustainability standards.
持份者對可持續發展實務的期望日益提高	客戶、業務合作夥伴及其他持份者或會更加重視環境績效和負責任的商業實務，從而影響本集團的聲譽及競爭力。	制定業務策略及客戶參與方法時會考慮可持續發展因素，以符合不斷變化的期望並保持競爭力。	可能會對收入造成間接影響，因為未能達致預期或會影響客戶去留及商業機會，而強勁的環境、社會及管治表現或會夯實市場定位。	• 提高環境、社會及管治披露的透明度； • 加強與持份者的溝通；及 • 使實務與公認的可持續發展標準保持一致。

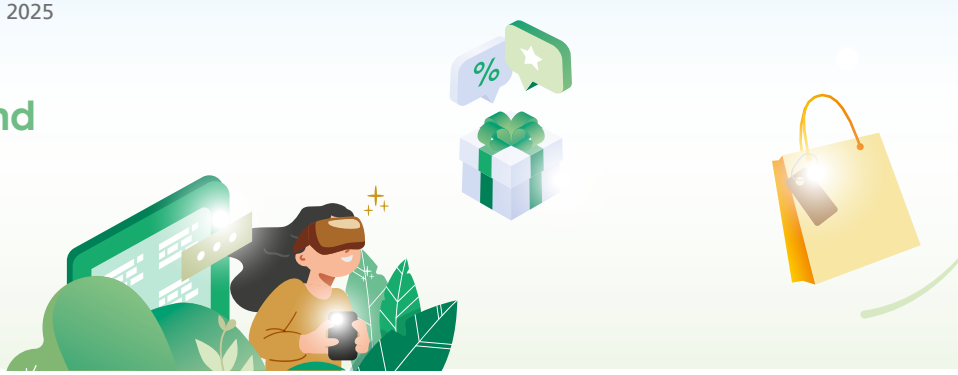




Climate-related Opportunities
氣候相關機遇

Type of Opportunity 機遇類型	Impact on Business Model and Value Chain 對商業模式和價值鏈的影響	Impact on Strategy and Decision-making 對策略和決策的影響	Impact on Financial Performance 對財務業績的影響	Mitigation and Response Measures 緩解和應對措施
Energy Efficiency and Cost Optimisation	Improvements in energy efficiency across office operations and IT infrastructure may enhance resource utilisation and reduce environmental footprint. This primarily affects internal operations and cost structure.	The Group incorporates energy efficiency considerations into operational planning, including optimisation of electricity usage and enhancement of IT system efficiency.	Potential reduction in operating costs over time, particularly in electricity consumption and system maintenance, although initial investments may be required.	• Promoting energy-saving practices in office operations; • Monitoring and managing energy consumption; and • Gradually upgrading IT systems to improve efficiency.
能源效率和成本優化	提高辦事處營運和IT基建設施的能效或會提高資源利用率並減少環境足迹，主要影響內部營運及成本結構。	本集團進行營運規劃時會考慮能效，包括優化用電並提高IT系統效率。	隨著時間的推移，經營成本可能會降低，尤其是在電力消耗及系統維護方面，儘管可能需要初始投資。	• 在辦事處營運中推廣節能實務； • 監控及管理能源消耗；及 • 逐步升級IT系統以提高效率。
Regulatory Incentives and Policy Support for Low-Carbon Practices	Government policies and incentives in Hong Kong and the PRC may support the adoption of energy-efficient technologies and environmentally responsible practices, benefiting the Group's operations.	The Group monitors relevant policy developments and considers opportunities to align its operations with available incentives and regulatory trends.	Potential cost savings or financial support through incentives, subsidies or reduced regulatory burden, depending on policy developments.	• Monitoring government policies and incentive programmes; • Evaluating applicability of relevant schemes; and • Aligning operational practices with regulatory expectations.
對低碳實務的監管激勵和政策支持	香港及中國的政府政策與激勵措施或會支持採用節能技術及對環境負責的做法，從而使本集團的營運受益。	本集團監控相關政策的發展，並考慮使其營運與現有激勵措施及監管趨勢保持一致的機會。	根據政策的發展情況，通過激勵措施、補貼或減輕監管負擔可能會節省成本或提供財務支持。	• 監控政府政策和激勵計劃； • 評估相關方案的適用性；及 • 使營運實務與監管期望保持一致。
Enhanced Reputation and Stakeholder Engagement	Strengthened ESG performance and climate-related disclosures may enhance the Group's reputation and relationships with clients, business partners and other stakeholders. This primarily affects market positioning.	The Group integrates ESG considerations into its communication and engagement strategies to meet evolving stakeholder expectations and enhance transparency.	Potential positive impact on revenue and business opportunities through improved client trust, retention and competitiveness.	• Enhancing transparency of ESG disclosures; • Strengthening communication with stakeholders; and • Aligning practices with recognised sustainability standards.
日益提高的聲譽和持份者參與度	強化環境、社會及管治表現和氣候相關披露或會提高本集團的聲譽以及與客戶、業務夥伴及其他持份者的關係，主要影響市場定位。	本集團在制定其溝通與參與策略時會考慮環境、社會及管治因素，以滿足不斷變化的持份者期望並提高透明度。	通過提高客戶信任度、去留及競爭力，可能會對收入及商機產生積極影響。	• 提高環境、社會及管治披露的透明度； • 加強與持份者的溝通；及 • 使實務與公認的可持續發展標準保持一致。

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Based on the scenario analysis and impact assessment, the Group considers its overall business model to be relatively resilient to climate-related risks under both low-emission and high-emission scenarios, given its service-oriented operations and limited exposure to physical risks. The Group continues to enhance operational flexibility, IT resilience and ESG governance to address evolving climate-related risks.

根據情景分析及影響評估，經考慮其服務型營運及承受有限的實體風險，本集團認為其整體商業模式在低排放及高排放情景下對氣候相關風險具有相當的適應性。本集團繼續加強營運靈活性、IT韌性和環境、社會及管治治理，以應對不斷變化的氣候相關風險。

3. Risk Management

The Group has established structured processes and policies to identify, assess, prioritise, and monitor climate-related risks and opportunities across its operations in Hong Kong and the PRC. These processes are integrated into the Group's overall risk management framework, ensuring that climate considerations are systematically embedded into strategic decision-making and operational planning.

The Group collects and reviews information from multiple internal and external sources to identify climate-related risks and opportunities, including operational data, regulatory updates, and industry best practices. Climate scenario analysis is used to identify both physical and transition risks. The Group assesses the nature, likelihood, and potential impact of these risks using qualitative criteria and structured judgment.

Climate-related risks are prioritised based on their potential impact on the Group's business model, financial performance, and strategic objectives relative to other operational risks. Key risk indicators and monitoring processes are in place to track the evolution of risks over short, medium, and long-term horizons. The Group continuously reviews the risk landscape and updates its assessment methodologies to reflect emerging climate trends, regulatory changes, and internal operational developments.

The Group similarly identifies and evaluates climate-related opportunities. Scenario analysis gauges potential benefits under different climate pathways. These insights guide actions to strengthen resilience and support the Group's transition to a lower-carbon operational model.

The Group regularly reviews and updates its climate risk management processes, leveraging lessons learned from scenario analysis, operational experience, and evolving regulatory requirements. The Group aims to increase the robustness of its climate-related risk and opportunity management over time.

3. 風險管理

本集團已制定結構化的流程及政策，以識別、評估、優次排序及監控其位於香港及中國的營運中的氣候相關風險與機遇。該等流程已整合至本集團的整體風險管理框架內，確保於制定策略決策及營運規劃時會系統地考慮氣候因素。

本集團自多個內部及外部來源收集及審閱資料，以識別氣候相關風險與機遇，包括營運數據、監管更新及行業最佳實務。氣候情景分析用於識別實體風險及轉型風險。本集團使用定性標準及結構化判斷來評估該等風險的性質、可能性及潛在影響。

氣候相關風險根據其相較其他營運風險對本集團商業模式、財務業績及策略目標的潛在影響進行優次排序。本集團已制定關鍵風險指標及監控流程，以跟踪短期、中期及長期風險的演變。本集團不斷審查風險狀況，並更新其評估方法，以反映新出現的氣候趨勢、監管變化及內部營運發展。

本集團同樣會識別及評估氣候相關機遇。情景分析衡量不同氣候路徑下的潛在收益。該等見解指導加強韌性及支持本集團向低碳營運模式轉型的行動。

本集團定期審查並更新其氣候風險管理流程，利用自情景分析、營運經驗及不斷變化的監管要求中吸取的經驗教訓。隨著時間的推移，本集團旨在提高其氣候相關風險與機遇管理的穩健性。





4. Metrics and Targets

The Group monitors and reports its greenhouse gas ("GHG") emissions in accordance with the GHG Protocol. The GHG Protocol is an internationally recognised standard for corporate GHG accounting and reporting. It was developed by the World Resources Institute and the World Business Council for Sustainable Development, which provides a consistent framework for measuring, managing, and reporting emissions.

The Group follows this methodology to ensure emissions data are consistent, transparent, and comparable with international best practices, supporting effective decision-making for climate-related risk management and strategic planning.

During the Reporting Period, the Group measured its absolute gross GHG emissions (in metric tons of CO_2 equivalent) across its operations in Hong Kong and the PRC:

4. 指標及目標

本集團根據溫室氣體核算體系監控及報告其溫室氣體排放量。溫室氣體核算體系乃國際公認的企業溫室氣體核算及報告標準，由世界資源研究所與世界可持續發展工商理事會制定，為計量、管理及報告排放提供一致的框架。

本集團遵循此法，以確保排放數據的一致性、透明度，並與國際最佳實務具有可比性，支持氣候相關風險管理及策略規劃的有效決策。

於報告期間，本集團計量其位於香港及中國的營運的絕對溫室氣體總排放量(噸二氧化碳當量)：

KPIs	關鍵績效指標	2025 二零二五年	2024 二零二四年	2023 二零二三年	Unit 單位
GHG emissions	溫室氣體排放				
Direct GHG emissions (Scope 1)	直接溫室氣體排放(範圍1)	**5.6 (-40.4%)**	9.4	16.3	tonnes CO_2e 噸二氧化碳當量
Direct GHG emissions (Scope 1) per employee	每名僱員直接溫室氣體排放(範圍1)	**0.1 (-50.0%)**	0.2	0.3	tonnes CO_2e/employee 噸二氧化碳當量／僱員
Indirect GHG emissions (Scope 2)	間接溫室氣體排放(範圍2)	**64.1 (-8.3%)**	69.9	75.7	tonnes CO_2e 噸二氧化碳當量
Indirect GHG emissions (Scope 2) per employee	每名僱員間接溫室氣體排放(範圍2)	**1.3 (+8.3%)**	1.2	1.2	tonnes CO_2e/employee 噸二氧化碳當量／僱員
Other indirect GHG emissions (Scope 3)	其他間接溫室氣體排放(範圍3)	**35.4 (+31.6%)**	26.9	26.1	tonnes CO_2e 噸二氧化碳當量
Category 1: Purchased goods or services	類別1：購買的商品或服務	**3.4**	–	–	tonnes CO_2e 噸二氧化碳當量
Category 3: Fuel- and energy-related activities	類別3：燃料及能源相關活動	**1.2 (-25.0%)**	1.6	1.5	tonnes CO_2e 噸二氧化碳當量
Category 5: Waste generated in operations	類別5：營運中產生的廢棄物	**6.8 (+240.0%)**	2.0	5.1	tonnes CO_2e 噸二氧化碳當量
Category 6: Business travel	類別6：商務出行	**24.0 (+3.0%)**	23.3	19.5	tonnes CO_2e 噸二氧化碳當量
Other indirect GHG emissions (Scope 3) per employee	每名僱員其他間接溫室氣體排放(範圍3)	**0.7 (+75.0%)**	0.4	0.4	tonnes CO_2e/employee 噸二氧化碳當量／僱員
Total GHG emissions	溫室氣體總排放量	**105.1 (-1.0%)**	106.2	118.1	tonnes CO_2e 噸二氧化碳當量
Total GHG emission per employee	每名僱員溫室氣體總排放量	**2.1 (+16.7%)**	1.8	1.9	tonnes CO_2e/employee 噸二氧化碳當量／僱員

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Notes:

1. Scope 1 refers to direct emissions from fuel consumption. Scope 2 refers to indirect emissions from purchased electricity used in office operations, reported on a location-based approach. Scope 3 refers to other indirect emissions across the Group's value chain, in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).

2. GHG emissions data are presented in terms of tonnes CO_2e, with reference to, including but not limited to, the reporting requirements of "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the SEHK, " National Carbon Footprint Factors 2024" issued by Ministry of Ecology and Environment of the PRC, the latest sustainable report published by HK Electric Investments Limited, the latest annual report published by Water Supplies Department, the latest sustainability report published by Drainage Services Department, and internationally recognised emission factors published by the UK Government Department for Energy Security and Net Zero.

3. The Group had a total of 49 employees in FY2025, 60 employees in FY2024, and 61 employees in FY2023.

The Scope 3 categories were determined based on a materiality assessment that considered factors such as emission significance, business relevance, data availability, and reporting practicality. Other categories, such as upstream transportation and distribution, employee commuting, and use of sold products, were not disclosed in this period due to lower expected impact or limited data reliability.

The increase in Scope 3 emissions during the Reporting Period was primarily attributable to the enhancement of data coverage and refinement of estimation methodologies, including the inclusion of additional emission sources such as purchased goods and services (Category 1) and waste generated in operations (Category 5). In addition, certain Scope 3 categories were re-assessed based on updated materiality considerations and improved data availability in accordance with the GHG Protocol Scope 3 Standard. As a result, year-on-year comparisons may not be fully comparable.

附註：

1. 範圍1指燃料消耗產生的直接排放。範圍2指購買電力用於辦事處營運產生的間接排放，按所處地理位置法報告。範圍3指「溫室氣體核算體系：企業價值鏈(範圍3)核算與報告標準(2011)」項下的本集團整個價值鏈產生的其他間接排放。

2. 溫室氣體排放資料乃按噸二氧化碳當量呈列，並參照(包括但不限於)香港聯交所發佈的《如何準備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引》、中國生態環境部發佈的《二零二四年國家碳足跡系數》、港燈電力投資有限公司發佈的最新可持續發展報告、水務署發佈的最新年度報告、渠務署發佈的最新可持續發展報告及英國政府能源安全與淨零排放部發佈的國際公認排放因子。

3. 於二零二五財年，本集團的僱員總人數為49人。於二零二四財年，本集團的僱員總人數為60人。於二零二三財年，本集團的僱員總人數為61人。

範圍3內的類別根據重要性評估釐定，該評估考慮排放重要性、業務相關性、數據可用性及報告實用性等因素。於本期間，其他類別(如上游運輸與分銷、員工通勤和已售產品的使用)因預期影響較低或數據可靠性有限而未予披露。

於報告期間，範圍3排放量增加主要原因為數據覆蓋範圍擴大及估算方法完善，包括收錄額外的排放源(如購買的商品和服務(類別1)及營運中產生的廢棄物(類別5))。此外，根據按照溫室氣體核算體系範圍3標準更新的重要性考量及改進的數據可用性，範圍3內的若干類別經已重新評估。因此，年度之間的比較可能未必具備可比性。





In terms of broader Scope 3 reporting, the Group is committed to expanding its reporting over time. This includes addressing other relevant categories and enhancing the quality and consistency of data across its value chain. The Group will work closely with its suppliers and service providers to ensure more accurate and complete emissions data, helping to strengthen overall climate-related disclosures and further drive sustainability efforts within the value chain.

就更為廣泛的範圍3報告而言，本集團致力於隨著時間的推移擴大其報告範圍，包括解決其他相關類別的問題，並提高整個價值鏈數據的質量與一致性。本集團將與其供應商及服務提供者密切合作，以確保排放數據更加準確及完整，幫助加強整體的氣候相關披露，並進一步推進價值鏈的可持續發展。

The increase in GHG emissions intensity per employee during the Reporting Period was primarily attributable to a reduction in total headcount. As total GHG emissions remained broadly stable, the decrease in the employee base resulted in a higher per capita intensity.

於報告期間，每名僱員溫室氣體排放密度增加主要因僱員總人數減少所致。由於溫室氣體總排放量大致保持穩定，僱員基數減少導致人均排放密度增加。

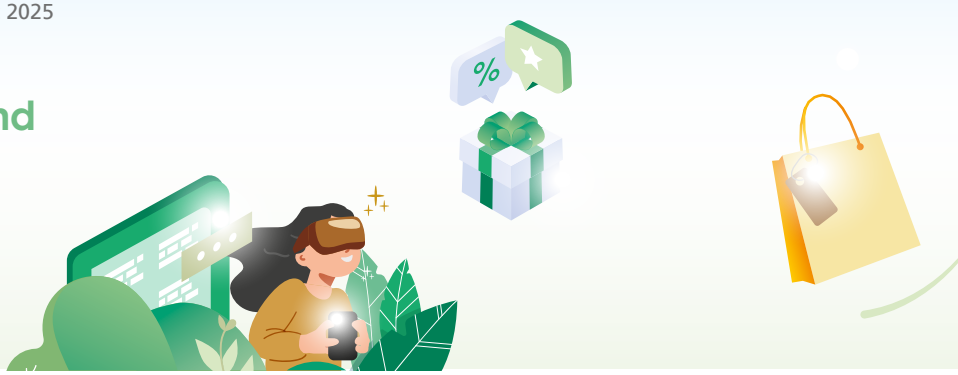
The Group aims to achieve a 10% reduction of GHG intensity by FY2032 compared to FY2025 levels. This target is aligned with the Group's ongoing efforts to improve energy efficiency and reduce emissions within its service-oriented operations. The Group continuously assess its emissions performance and adjusts its strategies accordingly to meet this target.

本集團的目標為於二零三二財年之前將溫室氣體排放密度較二零二五財年降低10%。此目標與本集團在服務型營運中提高能源效率及減少排放的持續努力相一致。本集團不斷評估其排放績效，並相應調整其策略以實現此目標。

The Group did not apply an internal carbon price in decision-making during the Reporting Period. Climate-related considerations were also not incorporated into the Group's remuneration policy. Given the Group's current business profile and operational scale, climate-related factors were mainly assessed through qualitative considerations, cost efficiency, and overall business objectives. The Group continues to monitor regulatory developments and market practices, as well as reviews the potential adoption of internal carbon pricing and the possible integration of climate-related considerations into its remuneration framework, where appropriate.

本集團於報告期間並未在決策過程中採用內部碳定價機制，亦未將氣候相關考量納入本集團的薪酬政策。鑒於本集團目前的業務性質及營運規模，氣候相關因素主要透過定性考量、成本效益及整體業務目標進行評估。本集團持續關注監管發展及市場慣例，並會適時檢視採用內部碳定價的可能性，以及將氣候相關考量納入薪酬框架的可行性。

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VI. ENVIRONMENTAL

The Group is committed to responsible environmental management and sustainable business practices across its operations in Hong Kong and the PRC. Given its service-oriented business model, which focuses on office operations and digital platforms, the Group's environmental initiatives prioritise reducing greenhouse gas emissions, improving energy efficiency, and optimising resource use.

Policies and procedures have been implemented to manage emissions, monitor energy and resource consumption, and ensure compliance with all applicable environmental laws and regulations. The Group has deployed energy-efficient measures, conservation practices, and digital solutions designed to minimise environmental impact while maintaining operational effectiveness.

This section presents the environmental policies, practices, and performance during FY2025, covering emissions management, energy and resource use, and other environmental considerations relevant to its operations.

1. Emissions

The Group's operations primarily generate air emissions, domestic wastewater, and solid waste, arising from its office-based activities in Hong Kong and the PRC. GHG emissions are disclosed separately in the "Climate Change" section of this ESG report.

The Group strictly complies with relevant environmental laws and regulations in Hong Kong and the PRC, including but not limited to:

- Water Pollution Control Ordinance (Cap. 358 of the Laws of Hong Kong);
- Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong);

VI. 環境

本集團致力於在香港及中國開展負責任的環境管理及可持續發展的業務實務。鑒於其專注於辦事處營運及數字平台的服務型商業模式，本集團的環保措施優先考慮減少溫室氣體排放、提高能源效率及優化資源使用。

本集團已實施各項政策及程序管理排放、監控能源及資源消耗，並確保遵守所有適用的環境法律法規。本集團已採取節能措施、保護措施及數字解決方案，旨在減少環境影響同時保持營運效率。

本節介紹二零二五財年的環境政策、實務及績效，涵蓋排放管理、能源及資源使用以及與其營運相關的其他環境考慮因素。

1. 排放物

本集團的營運乃位於香港及中國的辦事處活動，主要產生空氣排放、生活污水及固體廢棄物。溫室氣體排放於本環境、社會及管治報告「氣候變化」一節單獨披露。

本集團嚴格遵守香港及中國的相關環境法律及法規，包括但不限於：

- 《水污染管制條例》(香港法例第358章)；
- 《廢棄物處置條例》(香港法例第354章)；





- Air Pollution Control Ordinance (Cap. 311 of the Laws of Hong Kong);
- Environmental Protection Law of the PRC;
- Law of the PRC on the Prevention and Control of Atmospheric Pollution;
- Law of the PRC on the Prevention and Control of Water Pollution; and
- Law of the PRC on the Prevention and Control of Environmental Pollution by Solid Waste;

During the Reporting Period, the Group did not identify any material non-compliance with relevant laws and regulations relating to air emissions, discharges into water and land, and the generation of hazardous and non-hazardous waste.

Air emissions and waste generation were considered relatively less material environmental aspects given the Group's service-oriented and office-based operations. Nevertheless, the Group continues to monitor and manage these impacts as part of its commitment to environmental responsibility.

- 《空氣污染管制條例》(香港法例第311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》;及
- 《中華人民共和國固體廢物污染環境防治法》。

於報告期間,本集團概無發現任何嚴重違反有關空氣排放、向水和土地排放以及產生有害和無害廢棄物的相關法律法規的情況。

鑒於本集團乃服務型辦事處營運,空氣排放及廢棄物產生被認為是相對較低的重大環境因素。然而,本集團仍繼續監控及管理該等影響,作為其承諾對環境負責的一部分。

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The following table summarises the Group's air emissions and waste generation from FY2023 to FY2025.

下表概述本集團於二零二三財年至二零二五財年的空氣排放及廢棄物產生情況。

KPIs 關鍵績效指標		2025 二零二五年	2024 二零二四年	2023 二零二三年	Unit 單位
Air emissions	空氣排放				
Nitrogen Oxides (NO_x)	氮氧化物(NOx)	**1.36 (-24.0%)**	1.79	3.5	kg 千克
Sulphur Oxides (SO_x)	硫氧化物(SOx)	**0.03 (-40.0%)**	0.05	0.10	kg 千克
Particulate Matter (PM)	顆粒物(PM)	**0.10 (-23.1%)**	0.13	0.26	kg 千克
Total air emissions	氣體總排放量	**1.49 (-24.4%)**	1.97	3.86	kg 千克
Total air emissions per employee	每名僱員氣體總排放量	**0.030 (-9.1%)**	0.033	0.063	kg/employee 千克／僱員
Waste	廢棄物				
Total hazardous waste produced	產生的有害廢棄物總量	**Negligible 可忽略不計**	Negligible 可忽略不計	Negligible 可忽略不計	tonnes 噸
Total non-hazardous waste produced	產生的無害廢棄物總量	**10.7 (-7.8%)**	11.6	13.9	tonnes 噸
Total non-hazardous waste produced per employee	每名僱員產生的無害廢棄物總量	**0.22 (+15.8%)**	0.19	0.23	tonnes/employee 噸／僱員

Notes:

1. The air emissions calculations are based on the emissions factors in "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the SEHK.

附註：

1. 空氣排放之計算乃基於香港聯交所發佈的《如何準備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引》中的排放因子。

Air Emissions

Air emissions arise from fuel consumption in vehicles owned by the Group and used for business operations. The combustion of fossil fuels during vehicle use generates key air pollutants, including NO_x, SO_x, and PM. Given the service-oriented nature of the operations, air emissions are relatively limited and are primarily associated with transportation-related activities rather than stationary or industrial sources. The level of emissions generally depends on factors such as vehicle usage frequency, travel distance, and fuel efficiency.

空氣排放

空氣排放來自本集團擁有並用於業務營運的汽車的燃料消耗。汽車使用過程中化石燃料的燃燒會產生關鍵空氣污染物，包括氮氧化物、硫氧化物及顆粒物。鑒於屬服務型營運，空氣排放相對有限，主要與交通相關活動有關，而非固定或工業來源。排放水平通常取決於汽車使用頻率、行駛距離及燃油效率等因素。





Air Emissions Mitigation

The Group has implemented the measures to optimise vehicle use, reduce unnecessary travel, and ensure regular vehicle maintenance to improve fuel efficiency and reduce pollutant generation. The measures implemented, including but not limited to:

- Conducting regular vehicle maintenance to improve fuel efficiency and reduce pollutant emissions;
- Switching off engines when vehicles are stationary to minimise idling emissions;
- Planning routes and trips to minimise driving distances;
- Encouraging remote meetings and flexible work arrangements to reduce commuting; and
- Regularly monitoring fuel consumption and emissions to identify areas for improvement.

These measures collectively help minimise the environmental impact of transportation-related activities while enhancing operational efficiency.

The Group has set a target to reduce air-emission intensity by 10% by FY2032, using FY2025 as the baseline. Progress toward this target will be reviewed regularly. Looking ahead, the Group is evaluating the feasibility of transitioning to electric or hybrid vehicles and adopting cleaner fuels to further reduce air emissions.

Waste

Due to the service-oriented nature of its operations, the Group generated a limited volume of non-hazardous waste. The main source of non-hazardous waste is domestic waste generated from daily office operations. No significant hazardous waste was generated as the Group's operations are primarily office-based and do not involve industrial or manufacturing activities.

減少空氣排放

本集團已採取措施優化汽車使用，減少不必要的出行，並確保定期汽車維護，以提高燃油效率並減少污染物產生。實施的措施包括但不限於：

- 定期進行汽車維護，以提高燃油效率並減少污染物排放；
- 汽車靜止時關閉發動機，以減少怠速排放；
- 規劃路線及行程，以減少行駛距離；
- 鼓勵遠程會議及彈性工作安排，以減少通勤；及
- 定期監控燃料消耗及排放，以識別需要改進的領域。

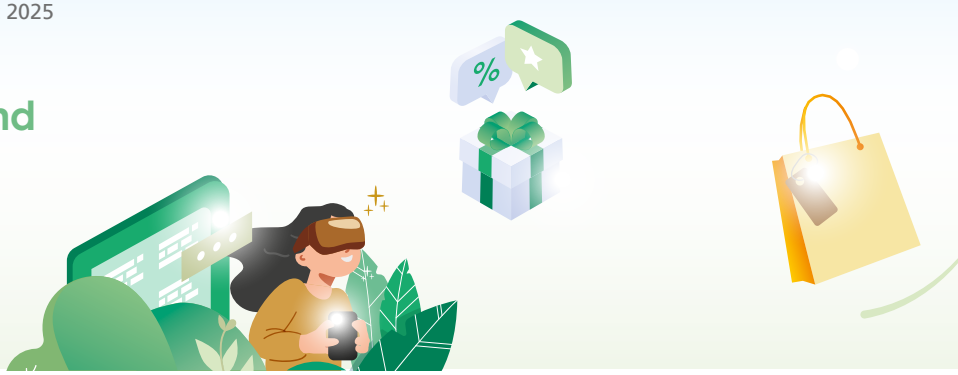
該等措施共同有助於減少交通相關活動對環境的影響，同時提高營運效率。

本集團已設定目標，以二零二五財年為基準，於二零三二財年之前將空氣排放密度降低10%。本集團將定期審查該目標的進展情況。展望未來，本集團正在評估向電動或混合動力汽車轉型的可行性，並採用更清潔的燃料以進一步減少空氣排放。

廢棄物

由於屬服務型營運，本集團產生的無害廢棄物數量有限。無害廢棄物的主要來源為日常辦公活動產生的生活垃圾。由於本集團主要為辦事處營運，不涉及工業或製造活動，故而並無產生重大有害廢棄物。

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Non-hazardous waste data is estimated based on operational indicators, including employee office attendance days during the Reporting Period and applicable per capita municipal solid waste generation rates in the locations where the Group operates. This estimation approach is adopted in the absence of direct waste measurement systems. Relevant waste generation rates are referenced from publicly available government statistics or authoritative sources, where applicable. The methodology has been applied consistently across reporting periods to ensure comparability of data over time.

Waste Mitigation Measures

The Group has implemented a series of measures to minimise waste generation, enhance recycling, and promote circular resource management, including but not limited to:

- Directing employees to segregate domestic waste from recyclable materials, including plastics, metals, paper, cardboard, and used packaging;
- Arranging collected recyclables for centralised processing through certified recycling stations or municipal sanitation services; and
- Raising awareness among staff on proper waste segregation and sustainable practices.

Recognising the estimated nature of the data, the Group has not set a quantitative reduction target at this stage. Instead, the Group continues to improve waste management practices, enhancing recycling efforts, and exploring opportunities to improve data accuracy.

無害廢棄物數據根據營運指標估算，包括報告期間的僱員辦公出勤天數及本集團經營所在地適用的人均都市固體廢棄物產生率。在並無直接廢棄物計量系統的情況下，此估算方法予以採用。相關廢棄物產生率參考公開的政府統計資料或權威來源(如適用)。此方法於報告期期貫徹應用，以確保數據於任何時間的可比性。

減少廢棄物措施

本集團已實施一系列措施，以減少廢棄物產生，加強回收利用，促進循環資源管理，包括但不限於：

- 指導員工將生活垃圾與可回收材料(包括塑膠、金屬、用紙、紙板及舊包裝)分開；
- 安排收集的可回收物品透過認證的回收站或市政衛生服務進行集中處理；及
- 提高員工對適當的廢棄物分類及可持續發展實務的認識。

鑒於數據的估算性質，本集團現階段尚未設定量化減排目標。相反，本集團繼續改進廢棄物管理實務，加強回收工作，並探索提高數據準確性的機會。





2. Use of Resources

The Group recognises the importance of efficient resource utilisation and is committed to minimising its environmental footprint through responsible consumption of energy, water, and other resources. Given its service-oriented and office-based operations, the Group's resource consumption is primarily associated with electricity and petrol use, water usage, and office materials.

Resource use was identified as a relatively more material environmental aspect compared to air emissions, due to its direct linkage to the Group's operational footprint and GHG emissions.

The following table summarises the resource consumption from FY2023 to FY2025.

2. 資源使用

本集團深知高效利用資源的重要性，並致力於通過負責任地消耗能源、水及其他資源以減少環境足迹。鑒於屬服務型辦事處營運，本集團的資源消耗主要與電力及汽油的使用、水的使用及辦公材料有關。

與空氣排放相比，資源使用被確定為相對更重要的環境方面，原因為其與本集團的營運足迹及溫室氣體排放直接相關。

下表概述於二零二三財年至二零二五財年的資源消耗情況。

KPIs	關鍵績效指標	2025 二零二五年	2024 二零二四年	2023 二零二三年	Unit 單位
Non-renewable fuel consumption	不可再生燃料耗量	**20.6 (-39.9%)**	34.3	59.5	MWh 兆瓦時
Electricity purchased	購買電力	**110.9 (-1.2%)**	112.3	131.5	MWh 兆瓦時
Total energy consumption	能源總耗量	**131.5 (-10.3%)**	146.6	191.0	MWh 兆瓦時
Total energy consumption per employee	每名僱員能源總耗量	**2.7 (+12.5%)**	2.4	3.1	MWh/employee 兆瓦時／僱員
Water consumption	耗水量	**2,471.9 (-1.5%)**	2,508.9	2,361.7	m^3 立方米
Water consumption per employee	每名僱員耗水量	**50.5 (+20.8%)**	41.8	38.7	m^3/employee 立方米／僱員
Paper consumption	紙張消耗量	**263.95 (-35.4%)**	408.34	1,058.92	kg 千克
Paper consumption per employee	每名僱員用紙量	**5.39 (-20.9%)**	6.81	17.36	kg/employee 千克／僱員

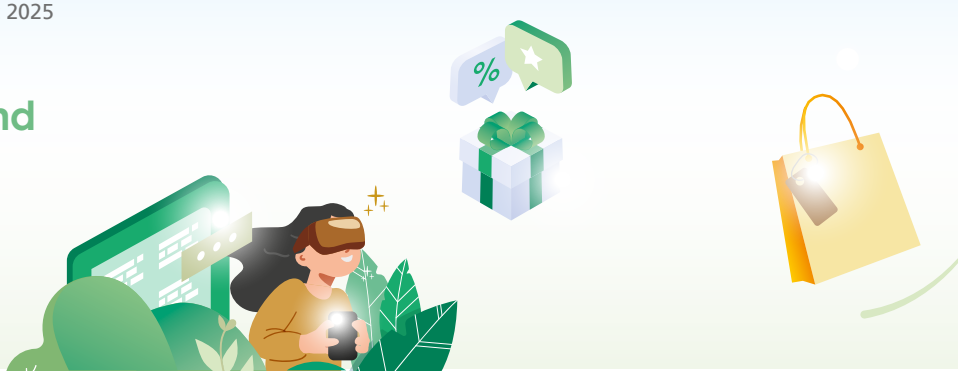
Note:

1. The unit conversion calculation is based on the conversion factors in "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the SEHK.

附註：

1. 單位轉換之計算乃基於香港聯交所發佈的《如何準備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引》中的轉換因子。

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The Group complies with relevant laws and regulations relating to resource use, including energy efficiency and water management requirements in Hong Kong and the PRC. During the Reporting Period, the Group was not aware of any material non-compliance with such laws and regulations.

本集團遵守與資源使用有關的相關法律及法規，包括香港及中國的能源效率及用水管理要求。於報告期間，本集團概無發現任何嚴重違反有關法律法規的情況。

The Group continues to strengthen its environmental data management and disclosure practices by aligning with evolving ESG reporting requirements. Relevant performance indicators are regularly reviewed to enhance transparency and ensure stakeholders have clear visibility into the Group's environmental performance.

本集團透過與不斷發展的環境、社會及管治報告要求保持一致，繼續加強其環境資料管理及披露實務。本集團定期審查相關績效指標，以提高透明度，並確保持份者能充分了解本集團的環境績效。

Energy

During the Reporting Period, the Group's energy consumption primarily comprised purchased electricity for office operations and petrol used in vehicles for business purposes. Electricity represents the most significant component of the total energy consumption and is the primary contributor to its Scope 2 GHG emissions, as disclosed in the "Climate Change" section.

能源

於報告期間，本集團的能源消耗主要包括辦公用電及商業用車汽油。誠如「氣候變化」一節所披露，電力為能源消耗總量中最重要的組成部分，亦為其範圍2溫室氣體排放的主要貢獻者。

The Group has established energy management practices to improve efficiency and reduce consumption across its operations. Key measures implemented include:

本集團已建立能源管理實務，以提高其營運效率並減少消耗。實施的關鍵措施包括：

- Switching off lighting and air conditioning systems when not in use to minimise unnecessary energy consumption;
- 照明及空調系統在無人使用時關閉，以減少不必要的能源消耗；
- Maintaining indoor temperatures at appropriate levels to balance comfort and energy efficiency;
- 將室內溫度保持在適當水平，以平衡舒適度與能源效率；
- Conducting regular maintenance of office equipment, including air conditioning systems and electrical appliances, to ensure optimal performance;
- 定期維護辦公設備(包括空調系統及電器)，以確保最佳效能；
- Promoting employee awareness of energy conservation through internal communication and workplace initiatives; and
- 通過內部溝通及工作場所倡議以提高員工的節能意識；及
- Gradually replacing conventional lighting with energy-efficient alternatives.
- 逐步將傳統照明更換為節能替代品。





Despite a reduction in total energy consumption during the Reporting Period, energy consumption intensity increased. This was primarily attributable to a decrease in the number of employees. It does not indicate a deterioration in energy efficiency, but rather reflects changes in workforce size.

於報告期間，能源消費總量雖有所減少，能源消費密度反而有所上升，主要因員工人數減少所致。密度上升並非意味著能源效率下降，而是反映勞動力規模的變化。

To support its transition towards a lower-carbon operational model, the Group has established a target to reduce energy consumption intensity by 10% by FY2032, using FY2025 as the baseline. The Group will continue to monitor its performance and implement measures to enhance energy efficiency over time.

為支持其轉型為低碳營運模式，本集團已設定目標，以二零二五財年為基準，於二零三二財年之前將能源消耗密度降低10%。隨著時間的推移，本集團將繼續監控其績效並採取措施提高能源效率。

Water

Water consumption within the Group is primarily attributable to daily office operations, including staff usage during working hours. The Group does not engage in water-intensive industrial or manufacturing activities, and no issues were identified in sourcing water during the Reporting Period.

用水

本集團的用水主要來自日常辦事處營運，包括員工在工作時的用量。本集團不從事用水密集型工業或製造業活動，於報告期間未發現水源問題。

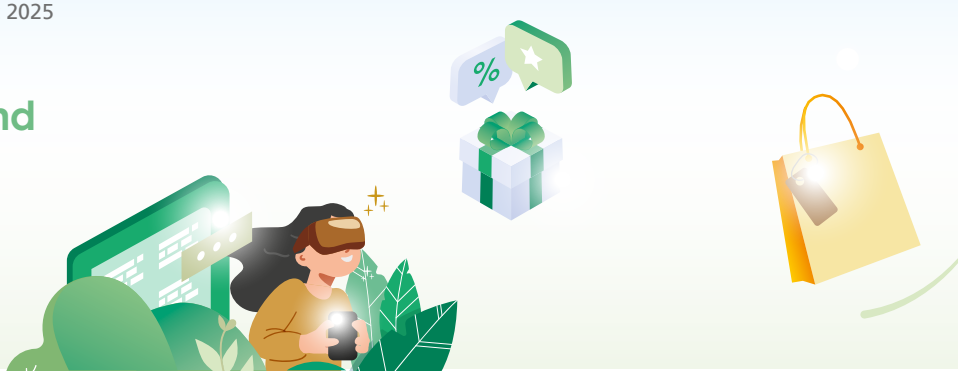
The water consumption data is estimated based on the number of employees present at the offices during working days and reference to local per capita domestic water consumption benchmarks, as separate water metering systems are not available. This approach provides a reasonable proxy for water usage associated with office operations. The Group will continue to assess the feasibility of enhancing data accuracy through improved monitoring practices where practicable.

由於並無單獨的水錶系統，故此用水數據乃根據工作日在辦事處的員工人數並參考當地人均生活用水基準估算。此法為辦事處營運相關的用水量提供合理的估算依據。本集團將繼續評估可行情況下透過改進監控實務提高數據準確性的可行性。

During the Reporting Period, the Group was not aware of any material non-compliance with applicable laws and regulations relating to water management, including the Law of the PRC on the Prevention and Control of Water Pollution and the Water Pollution Control Ordinance (Cap. 358 of the Laws of Hong Kong). The Group maintains ongoing monitoring of regulatory developments and ensures that its wastewater discharge practices remain in compliance with relevant requirements.

於報告期間，本集團概無發現任何嚴重違反有關水資源管理的適用法律及法規的情況，包括《中華人民共和國水污染防治法》及《水污染管制條例》(香港法例第358章)。本集團持續監控監管動態，並確保其廢水排放操作符合相關要求。

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Given that office operations are the primary source of water consumption, the Group has implemented internal measures to promote water efficiency and responsible usage. These include:

- Conducting regular awareness initiatives to encourage water conservation among employees;
- Performing routine inspection and maintenance of water facilities, such as taps and pipelines, to prevent leakage;
- Displaying water-saving reminders in office areas to reinforce responsible usage behaviour; and
- Encouraging practical reuse of water for non-potable purposes, where feasible, such as cleaning and general office maintenance.

Given that water consumption figures are partially based on estimation, the Group will continue to enhance its data collection methodology before establishing a quantitative reduction target. In the interim, the Group focuses on implementing practical water-saving measures and strengthening employee awareness to improve water use efficiency over time.

鑒於用水的主要來源是辦事處營運，本集團已實施內部措施，以提高用水效率及負責任的用水。該等措施包括：

- 定期開展提高認識活動，鼓勵員工節約用水；
- 對水龍頭及管道等供水設施進行日常檢查和維護，以避免漏水；
- 在辦公區展示節水提醒，以加強負責任的用水；及
- 在可行的情況下，鼓勵將水實際用於清潔及一般辦事處維護等非飲用用途。

鑒於用水數據部分基於估算，本集團將在制定量化減排目標之前繼續加強其數據收集方法。在此期間，本集團重點實施切實可行的節水措施，加強員工意識，以提高用水效率。

Packaging Material

The Group primarily engaged in digital point-based services. The use of packaging materials for finished products is minimal or not applicable to its core business operations. No significant packaging materials were consumed during the Reporting Period.

Where packaging is used mainly for administrative purpose, the Group follows standard waste minimisation and recycling practices, such as reusing packaging where possible and segregating recyclable materials for proper disposal.

Given the limited and incidental nature of packaging use, the Group has not established quantitative reporting or reduction targets. The Group continues to monitor opportunities for responsible management of packaging materials in line with its sustainability practices.

包裝材料

本集團主要從事數字積分服務業務。製成品所用包裝材料數量很少或不適用於其核心業務營運。於報告期間，並未消耗大量包裝材料。

包裝主要用於行政目的時，本集團遵循標準的廢棄物最小化及回收利用實務，如儘可能重複使用包裝，並將可回收材料分類以進行適當處理。

鑒於包裝使用的有限性和偶然性，本集團尚未制定定量報告或減少目標。本集團繼續根據其可持續發展實務，監控負責任的管理包裝材料的機會。





Paper

During the Reporting Period, paper consumption primarily arises from in-house and external printing. To minimise paper consumption and promote sustainable practices, the Group has implemented a range of initiatives, including:

- Procuring paper from suppliers offering sustainably sourced materials to reduce deforestation;
- Prioritising electronic communication and digital information dissemination to limit reliance on printed documents;
- Setting double-sided printing as the default mode for network printers;
- Encouraging mindful printing through visible prompts such as "Think Before Printing" posters and stickers;
- Collecting single-sided paper for reuse as draft sheets; and
- Participating in office-wide paper recycling programmes with designated recycling bins for proper processing.

The Group has set a target to reduce total paper consumption intensity by 10% by FY2032, using FY2025 as the baseline. Progress will be monitored regularly, with initiatives refined to enhance paper efficiency and promote sustainable practices across all offices.

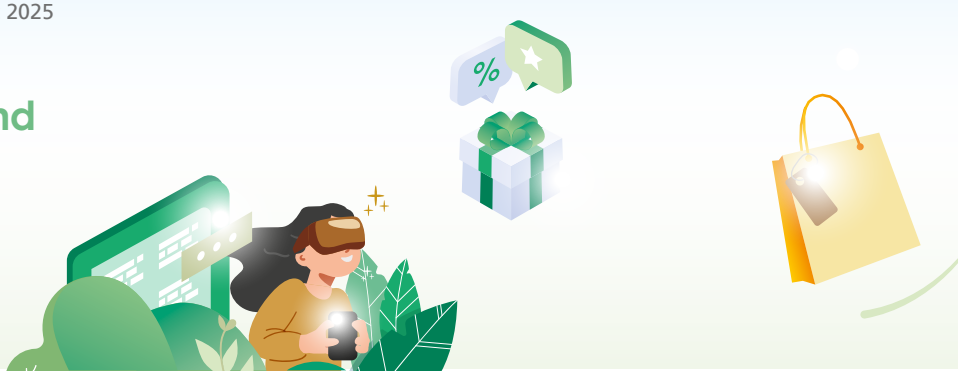
用紙

於報告期間，紙張消耗主要來自內部及外部印刷。為減少紙張消耗並促進可持續發展實務，本集團實施了一系列措施，包括：

- 向提供可持續來源材料的供應商採購紙張，以減少森林砍伐；
- 優先使用電子方式通信及數字資訊傳播，以限制對印刷文檔的依賴；
- 將雙面列印設定為網絡打印機的默認模式；
- 張貼「打印前請三思」海報及貼紙等可見提示，鼓勵員工養成注意用紙量的習慣；
- 收集單面使用過的紙張作為草稿紙重複使用；及
- 參與廢紙回收計劃，並在辦事處各處設置指定回收箱以作妥善處理。

本集團已設定目標，以二零二五財年為基準，於二零三二財年之前將紙張總消耗密度降低10%。本集團將定期監控進展情況，並完善各項措施，以提高用紙效率，促進所有辦事處的可持續發展實務。

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3. The Environment and Natural Resources

The Group is committed to minimising its environmental footprint and preserving natural resources through its operations. In line with the Environmental Protection Law of the PRC, the Environmental Laws & Regulations of Hong Kong, and other relevant statutes, the Group regularly reviews its corporate responsibility and sustainability policies to ensure alignment with sustainable development objectives. Key frameworks include the Law of the PRC on Circular Economy Promotion and the Environmental Impact Assessment Law of the PRC.

Our operations are primarily office-based, resulting in minimal environmental impacts related to emissions, energy use, water consumption, and waste generation. To maintain compliance with applicable laws and regulations, the Group conducts periodic assessments of environmental risks and operational impacts. Where potential material impacts are identified, appropriate mitigation or corrective measures are implemented promptly.

Throughout the Reporting Period, the Group did not identify any significant violations of local environmental laws or regulations that would materially affect its operations. The Group continues to monitor evolving regulatory requirements, improve resource efficiency, and adopt best practices to support long-term environmental stewardship and sustainable operational practices.

3. 環境及天然資源

本集團致力於減少其環境足迹，並在其營運過程中保育自然資源。為符合《中華人民共和國環境保護法》、香港的環境法律與規例和其他相關法規，本集團定期檢視其企業責任及可持續發展政策，以確保與可持續發展目標保持一致。主要框架包括《中華人民共和國循環經濟促進法》及《中華人民共和國環境影響評價法》。

我們主要進行辦事處營運，產生的排放、能源使用、用水和廢棄物產生相關的環境影響極小。為遵守適用的法律及法規，本集團定期評估環境風險及營運影響。若識別出潛在的重大影響，本集團將迅速採取適當的緩解或修正措施。

於整個於報告期間，本集團概無發現任何會對其營運產生重大影響的嚴重違反當地環境法律法規的情況。本集團繼續監控不斷變化的監管要求，提高資源效率，並採用最佳實務支持長期環境管理及可持續營運實務。





VII. SOCIAL

1. Employment

The Group recognises that its people are critical to achieving its strategic objectives and sustainable growth. The Group is committed to fostering an inclusive, safe, and supportive working environment that enables employees to develop professionally and realise their full potential. The Group provides a range of development opportunities, training programmes, and career advancement pathways to enhance employees' technical and managerial capabilities.

As at 31 December 2025, the Group had a total of 49 employees (31 December 2024: 60).

Legal Compliance

Our human resources policies and practices are designed to comply with applicable employment laws and regulations in Hong Kong and the PRC. These include, but not limited to:

- Employment Ordinance (Cap. 57 of the Laws of Hong Kong)
- Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong)
- Labour Law of the PRC
- Labour Contract Law of the PRC

Our Human Resources Department regularly reviews and updates relevant group policies in line with the latest legal requirements to ensure continuous compliance. In case of any suspected violations or conflicts, the Group takes immediate and appropriate action to resolve the situation.

In addition to statutory employment requirements, the Group adheres to relevant regulations on employee benefits and social security schemes in both jurisdictions. The Group ensures that eligible employees are covered under mandated social insurance and welfare programmes, including pension, medical insurance, unemployment insurance, work-related injury insurance, and maternity protection, in accordance with local statutory requirements.

VII. 社會

1. 僱傭

本集團深知僱員對實現其策略目標及可持續增長至關重要。本集團致力於營造包容、安全及支持性的工作環境，使僱員能夠專業化發展並充分發揮其潛力。本集團提供一系列發展機會、培訓計劃及職業發展途徑，以提高僱員的技術及管理能力。

於二零二五年十二月三十一日，本集團員工總人數為49人(二零二四年十二月三十一日：60人)。

遵守法律

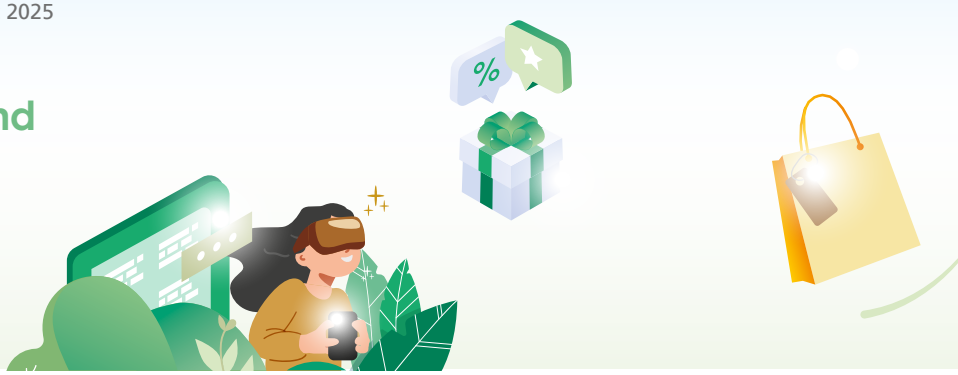
我們的人力資源政策及實務旨在遵守香港及中國適用的僱傭法律及法規。該等法律及法規包括但不限於：

- 《僱傭條例》(香港法例第57章)
- 《僱員補償條例》(香港法例第282章)
- 《中華人民共和國勞動法》
- 《中華人民共和國勞動合同法》

人力資源部門會定期檢討並更新相關集團政策，以確保符合最新法例要求及確保持續合規。倘出現任何懷疑違規行為或衝突事件，本集團會立即採取適當行動解決問題。

除法定僱傭要求外，本集團亦遵守兩個司法權區有關僱員福利及社會保障計劃的相關法規。本集團確保符合條件的僱員按照當地法定要求，享受強制規定的社會保險及福利計劃，包括養老金、醫療保險、失業保險、工傷保險及生育保護。

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Recruitment and Promotion

The Group is committed to attracting and retaining talent by offering fair, competitive, and performance-based remuneration packages. Employee compensation is determined with reference to individual qualifications, experience, job responsibilities, performance, and prevailing market benchmarks.

To attract suitable candidates, the Group adopts a diversified recruitment approach, including online job platforms, social media channels, and professional recruitment agencies. These channels enable the Group to reach a broad and qualified talent pool while effectively communicating its corporate culture, values, and career development opportunities.

The Group upholds principles of fairness, equality, and non-discrimination throughout the recruitment process. All candidates are assessed based on objective criteria, including their skills, experience, and suitability for the role, ensuring equal opportunities regardless of gender, age, ethnicity, or other personal characteristics.

Employee performance is evaluated through periodic appraisal processes. Promotion and career advancement decisions are based on merit, taking into account individual performance, capabilities, and business needs. The Group conducts regular remuneration reviews to recognise employee contributions, maintain market competitiveness, and support employee motivation and retention.

All employment-related decisions, including recruitment, promotion, and termination, are carried out in accordance with applicable laws and internal policies as set out in the staff handbook. The Group adopts a zero-tolerance approach to unlawful or unfair dismissal and ensures that all employment actions are supported by reasonable and legitimate grounds.

Working Hours and Leave

The Group is committed to maintaining fair and reasonable working arrangements that support employee well-being while meeting operational needs. In accordance with applicable labour laws and regulations in Hong Kong and the PRC, the Group has established policies governing working hours, attendance, leave entitlements, and overtime management.

招聘及晉升

本集團致力於招徠及挽留人才，並提供公平、具競爭力及基於績效的薪酬待遇。員工薪酬乃參考個人資歷、經驗、工作職責、績效及當前市場基準指標而釐定。

為吸引合適的候選人，本集團採取多元化的招聘方式，包括線上招聘平台、社交媒體渠道及專業招聘機構。該等渠道使本集團能夠接觸到廣泛而合格的人才庫，同時有效地傳達其企業文化、價值觀及職業發展機會。

本集團於整個招聘過程中堅持公平、平等及不歧視的原則。所有候選人均會根據客觀標準進行評估，包括其技能、經驗及對職位的適合性，確保機會均等，而無論性別、年齡、種族或其他個人特徵。

員工績效乃透過定期評估流程進行評估。晉升及職業發展決策乃基於業績作出，且會考慮個人績效、能力及業務需求。本集團定期進行薪酬審查，以認可僱員的貢獻，保持市場競爭力，並支持激勵僱員及僱員留任。

所有與委聘、晉升或終止僱傭相關的僱傭決策均按照員工手冊中規定的適用法律及內部政策進行。本集團對非法或不公平的解僱秉持零容忍態度，並確保所有僱傭行為均有合理及合法的理由支持。

工作時數及假期

本集團致力於維持公平及合理的工作安排，在滿足營運需求的同時支持員工福祉。根據香港及中國適用的勞動法律及法規，本集團制定有關工作時數、出勤、休假及加班管理的政策。





The Group generally adopts a standard working hour system of five days per week and 40 hours per week. Flexible working arrangements are implemented where appropriate, allowing employees to manage their working hours within defined parameters while fulfilling their job responsibilities.

本集團一般採用每週五天、每週40個小時的標準工時制度。在適當情況實施彈性工作安排，允許員工於履行工作職責的同時，在規定的範圍內管理工作時間。

The Group provides employees with a range of leave entitlements in accordance with statutory requirements and internal policies, including annual leave, sick leave, marriage leave, maternity and paternity leave, and statutory leave. Employees are required to submit leave applications in advance for approval, except in emergency situations.

本集團根據法定要求及內部政策為僱員提供一系列休假權利，包括年假、病假、婚假、產假及陪產假以及法定假。除緊急情況外，員工必須提前提交休假申請以便批復。

The Group promotes a culture of productivity and does not encourage excessive overtime. Employees are expected to complete their duties efficiently during regular working hours. Where overtime work is necessary due to operational needs, it must be subject to prior approval in accordance with internal policies. Overtime is compensated in compliance with applicable laws and regulations, either through compensatory leave or overtime pay, as appropriate.

本集團提倡生產率文化，不鼓勵過度加班。員工應在正常工作時間高效地完成職責。倘因營運需要而需加班，則須根據內部政策事先獲得批准。加班根據適用的法律及法規通過補假或加班費(如適用)進行補償。

The Group also monitors working hours and rest periods to safeguard employee health and well-being. Measures are in place to ensure that employees are provided with adequate rest time and that extended working hours are properly managed.

本集團亦監控工作時數及休息時間，以保障員工的健康及福祉。本集團已採取措施確保為員工提供足够的休息時間，並妥善管理延長的工作時間。

Equal Opportunity and Anti-discrimination

平等機會及反歧視

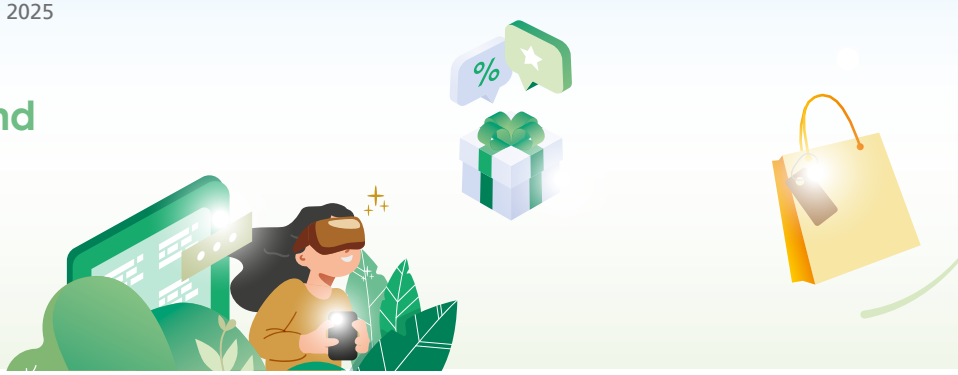
The Group promotes an inclusive, diverse, and respectful workplace. Equal opportunity is applied across all aspects of employment. Decisions on recruitment, training, promotion, remuneration, and termination are based on objective criteria, including qualifications, performance, and business needs.

本集團致力於營造包容、多元化及互相尊重的工作場所。平等機會適用於僱傭的各個方面。有關招聘、培訓、晉升、薪酬及解僱的決策乃基於客觀標準作出，包括資歷、績效及業務需求。

The Group prohibits all forms of discrimination, harassment, and victimisation. Employees are treated fairly regardless of age, gender, marital status, pregnancy, family status, disability, race, nationality, ethnic origin, or religious belief.

本集團禁止一切形式的歧視、騷擾及詆毀行為。無論年齡、性別、婚姻狀況、懷孕情況、家庭情況、殘障、種族、國籍、民族血統或宗教信仰，員工均會受到公平對待。

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The Group complies with relevant laws and regulations in Hong Kong and the PRC, including but not limited to:

- Disability Discrimination Ordinance (Cap. 487 of the Laws of Hong Kong);
- Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong);
- Employment Ordinance (Cap. 57 of the Laws of Hong Kong);
- Law of the PRC on the Protection of Disabled Persons;
- Law of the PRC on the Protection of Women's Rights and Interests; and
- Labour Law of the PRC

The Group has established procedures to handle complaints related to discrimination or harassment. Employees can report concerns through designated channels. All cases are handled promptly, confidentially, and fairly. Appropriate actions are taken where necessary.

Employee Engagement and Well-being

The Group values effective internal communication and promotes open and transparent dialogue across all levels of the organisation. Employees are encouraged to communicate with colleagues and management through various channels, including emails, meetings, and internal communication platforms. This supports efficient information flow and facilitates informed decision-making.

The Group also promotes a positive and collaborative working environment. Efforts are made to strengthen team cohesion and employee engagement through regular interaction and communication. To enhance employee well-being and team spirit, the Group organises activities such as festive gatherings. These initiatives help foster a sense of belonging and strengthen relationships among employees.

During the Reporting Period, the Group did not identify any material non-compliance with relevant laws and regulations relating to employment, including remuneration, recruitment and promotion, working hours, rest periods, vacations, equal opportunities, diversity, anti-discrimination, and other benefits and treatments.

本集團遵守香港及中國的相關法律及法規，包括但不限於：

- 《殘疾歧視條例》(香港法例第487章)；
- 《性別歧視條例》(香港法例第480章)；
- 《僱傭條例》(香港法例第57章)；
- 《中華人民共和國殘疾人保障法》；
- 《中華人民共和國婦女權益保障法》；及
- 《中華人民共和國勞動法》。

本集團已制定程序處理與歧視或騷擾有關的投訴。員工可通過指定渠道報告問題。所有案件均會得到迅速、保密及公平的處理。必要時，會採取適當行動。

僱員參與度及福祉

本集團重視有效的內部溝通，促進組織內各級之間公開透明的對話。本集團鼓勵員工通過各種渠道與同事及管理層溝通，包括電子郵件、會議及內部溝通平台。此舉有助於高效的信息流通，並促使作出明智的決策。

本集團亦促進積極合作的工作環境。通過定期互動與溝通，努力加強團隊凝聚力及僱員參與度。為提高僱員的福祉及團隊精神，本集團組織節日聚會等活動。該等措施有助於培養歸屬感，加強員工之間的關係。

於報告期間，本集團概無發現任何嚴重違反與僱傭有關的相關法律及法規的情況，包括薪酬、招聘與晉升、工作時數、休息時間、假期、平等機會、多元化、反歧視以及其他福利和待遇。





2. Health and Safety

The Group has implemented comprehensive policies on occupational health and safety to provide a secure and healthy working environment. These policies comply with applicable laws and regulations in Hong Kong and the PRC, including but not limited to:

- Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong);
- Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong);
- Occupational Disease Prevention Law of the PRC; and
- Regulation on Work-related Injury Insurance of the PRC.

Employees are required to follow health and safety procedures. Administration Department conducts regular inspections to ensure compliance.

During the Reporting Period, the Group provided safety training covering accident management, occupational health, and safety regulations. Smoking and drinking are strictly prohibited in designated areas. Regular cleaning of air-conditioning systems and carpets, as well as air purifiers in office spaces, help maintain a safe and healthy workplace.

No work-related fatalities or lost days due to work injury occurred during the Reporting Period. The Group did not identify any material non-compliance with relevant laws and regulations on occupational health and safety.

3. Development and Training

The Group provides training and development programmes to help employees improve their skills and knowledge. These initiatives aim to enhance operational effectiveness through the Group's internal training platform, linking individual growth with organisational goals. Personal development is also important, as it supports career progression and long-term success.

2. 健康與安全

本集團已實施全面的職業健康與安全政策，以提供安全與健康的工作環境。該等政策符合香港及中國的適用法律及法規，包括但不限於：

- 《職業安全及健康條例》(香港法例第509章)；
- 《僱員補償條例》(香港法例第282章)；
- 《中華人民共和國職業病防治法》；及
- 《中華人民共和國工傷保險條例》。

僱員須遵守健康與安全程序。行政部定期進行檢查以確保合規。

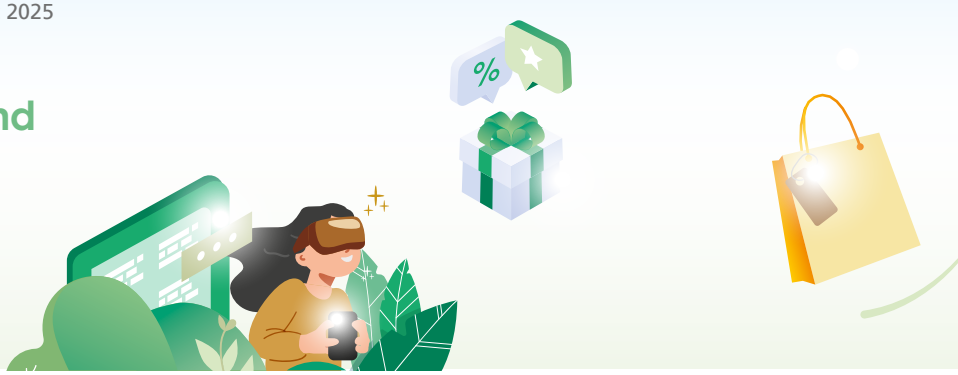
於報告期間，本集團提供涵蓋意外管理、職業健康及安全法規的安全培訓。本集團嚴格禁止在指定區域吸煙和飲酒，並定期清潔空調系統及地毯，且在辦公場所安裝空氣淨化器，有助於維護安全與健康的工作場所。

於報告期間，本集團並未發生與工作有關的死亡事故和工傷損失工作日數。本集團概無發現任何嚴重違反職業健康與安全相關法律及法規的情況。

3. 發展及培訓

本集團提供培訓及發展課程，幫助員工提高技能及知識。該等措施旨在透過本集團的內部培訓平台，令個人發展與組織目標一致，從而提升營運效率。個人發展支持職業發展與長遠成功，故而亦是極為重要。

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Induction training is provided to our new employees learn about the Group's culture, business operations, health and safety policies, management system, and strategic objectives. Existing staff attend regular training, which includes internal sessions, online courses and on-the-job learning.

本集團向新進員工提供入職培訓，以了解本集團的文化、業務營運、健康與安全政策、管理體系及策略目標。現有員工定期參加培訓，包括內部課程、線上課程及在職學習。

Training is tailored according to employee level. Senior management focuses on leadership, strategic decision-making, and industry trends. Middle management develops management skills, operational performance, and potential future leadership. Frontline staff improve their professional knowledge and technical skills specific to their roles.

培訓乃根據員工級別量身定制。高級管理層專注於領導力、戰略決策及行業趨勢。中層管理人員培養管理技能、經營績效及潛在的未來領導力。一線員工提高其專業知識及崗位專屬科技技能。

The Group encourages employees to take part in external courses and thematic training to strengthen skills, improve work quality, and support career development. Job rotation and cross-functional assignments provide further opportunities to gain experience and share knowledge. Participation and training outcomes are regularly monitored, and feedback is used to improve the programmes.

本集團鼓勵員工參加外部課程及專題培訓，以提升技能，提高工作質量，支持職業發展。工作輪換及跨職能分派為獲得經驗及分享知識提供更多機會。本集團定期監控參與情況及培訓結果，並利用反饋改進課程。


高新技术企业
证书
企业名称：世纪畅链有限责任公司
证书编号：GR202531005305
发证时间：2025 年 12 月 25 日
有 效 期：三年
批准机关：

During the Reporting Period, the Group obtained High-tech Enterprise Certification in the PRC, recognising its innovation capabilities in software development and data management. This achievement further strengthens the Group's commitment to fostering a culture of continuous learning and professional development.

於報告期間，本集團榮獲中國高新技術企業認證，表彰其在軟件開發及數據管理方面的創新能力。此項成就進一步增強本集團對營造持續學習與專業發展文化的承諾。

The Company regularly reviews and updates the Training Management Policy to adapt to industry changes, regulatory updates, and organisational development needs. We will track training participation rates, employee feedback, and performance improvements to optimise the training system.

本公司定期審查及更新培訓管理政策，以適應行業變化、監管更新及組織發展需求。我們將跟踪培訓參與率、員工反饋及績效改進情況，以優化培訓體系。





4. Labour Standards

The Group adheres to all applicable labour laws in Hong Kong and the PRC, including the Employment Ordinance (Cap. 57 of the Laws of Hong Kong), the Labour Law of the PRC, the Labour Contract Law of the PRC, and the Law on Protection of Minors.

The Group regularly reviews its recruitment procedures to ensure compliance with human rights and labour standards. All job applicants are required to provide valid identification, such as passports or identity cards. This helps us to verify age, legal status, and eligibility to work. Applicants are also required to provide accurate and truthful information regarding qualifications, work history, and legal status. Any false or misleading information may result in immediate termination of employment.

The Group has policies and processes to prevent child labour, forced labour, and illegal employment practices. Human Resources Department oversees compliance and provides training to the management and recruiting staff on labour regulations and ethical employment practices. A reporting mechanism is in place for employees to raise concerns confidentially.

During the Reporting Period, the Group maintained full compliance with relevant labour laws and regulations. No cases of child labour, forced labour, or other material labour violations were identified. The Group continues to monitor and improve its labour practices to ensure a safe, fair, and lawful working environment for all employees.

5. Supply Chain Management

The Group recognises that supply chain management is key to operational efficiency, and developing a sustainable supply chain is essential to reducing environmental and social impacts. The Group maintains comprehensive policies and procedures to manage environmental and social risks throughout its supply chain. These policies emphasise the ethical sourcing of goods, adherence to quality standards, compliance with applicable laws, and the integration of sustainability principles into supplier operations.

4. 勞工準則

本集團遵守香港及中國的所有適用勞動法，包括《僱傭條例》(香港法例第57章)、《中華人民共和國勞動法》、《中華人民共和國勞動合同法》及《中華人民共和國未成年人保護法》。

本集團定期審查其招聘程序，以確保符合人權及勞工標準。所有求職者必須提交有效的身份證件，如護照或身份證。此舉有助於本集團核實年齡、法律身份及工作資格。求職者亦需要提供有關資歷、工作經歷及法律身份的準確且真實的資料。任何虛假或不實資料均會導致立即終止僱傭關係。

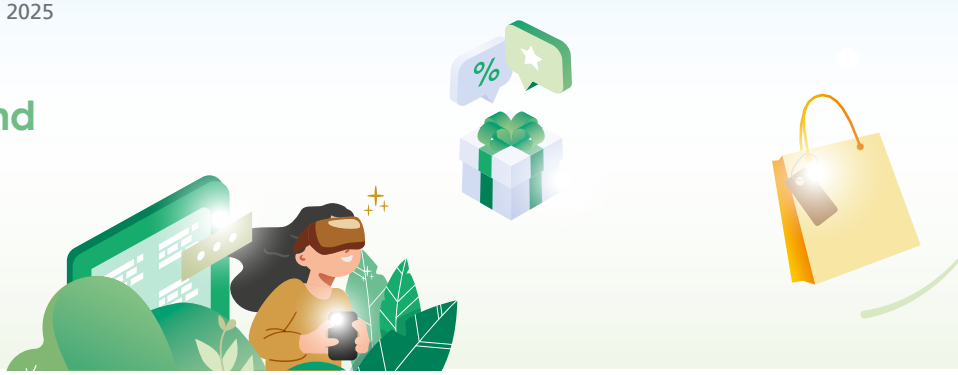
本集團已制定防止童工、強制勞工及非法僱傭行為的政策及流程。人力資源部監督合規情況，並為管理層及招聘人員提供有關勞動法規及誠信僱傭實務的培訓。本集團已制定報告機制，供員工以保密方式提出顧慮。

於報告期間，本集團完全遵守相關勞動法律及法規。概無發現童工、強制勞工或其他重大勞動違規案件。本集團持續監控並優化其勞動實務，以確保所有員工享有安全、公平且合法的工作環境。

5. 供應鏈管理

本集團深知供應鏈管理對提高營運效率至為關鍵，而建立可持續的供應鏈對於減少環境及社會影響至關重要。本集團設立全面的政策及流程，以管理整個供應鏈中的環境及社會風險。該等政策強調道德採購商品、遵守品質標準、遵守適用法律，以及將可持續發展原則融入供應商營運。

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During the Reporting Period, the Group engaged a total of 2,136 suppliers (FY2024: 2,044). These suppliers include e-commerce merchants supplying affordable luxury items, personal care products, cosmetics, and health care products. Each operating subsidiary is responsible for monitoring supplier performance and practices to ensure compliance with the Group's standards.

於報告期間，本集團委聘合共2,136名(二零二四財年：2,044名)供應商。該等供應商包括提供輕奢品、個人護理產品、化妝品及保健品的電子商務商家。各營運附屬公司負責監察供應商的績效及慣例，以確保符合本集團的標準。

Suppliers are required to provide valid brand authorisations and distribution licences to guarantee product authenticity. The Group strictly prohibits counterfeit or pirated products at all stages of the supply chain. Supplier selection follows principles of legality, fairness, and transparency, with oversight from Legal and Compliance Department.

為保證產品均屬正版，本集團要求供應商提供有效的品牌授權和分銷許可證。本集團嚴禁在供應鏈各階段中使用假冒和盜版產品。甄選供應商的過程堅持合法、公平和透明原則，由法律及合規部門負責監督。

Business Development Department is tasked with creating and maintaining detailed assessment records for all suppliers. These records cover performance, compliance, and risk profiles. Approved suppliers undergo periodic evaluations to strengthen the Group's risk management framework. These evaluations aim to identify potential vulnerabilities, verify ongoing compliance with quality and authenticity standards, and ensure the supply chain remains robust and reliable.

業務發展部門負責製作和保存全體供應商的詳細評估紀錄，涵蓋表現、合規性及風險分析等範疇。獲認可的供應商需接受定期評估，以加強本集團的風險管理框架。該等評估旨在識別潛在漏洞，驗證供應商是否持續符合質量及真偽標準，並確保供應鏈保持穩健可靠。

Suppliers are expected to operate with integrity, uphold ethical principles, and comply with the absolute prohibition of child labour, forced labour, and other unethical practices. They are also required to adhere to environmental and social responsibilities and implement strict quality control protocols.

供應商應以誠信為營運之本，堅守道德原則，並遵守絕對禁止童工、強制勞工及其他不道德行為的規定。供應商亦須履行其環境及社會責任，並遵循嚴格的質量控制規範。

The Group conducts supplier interviews and assessments focused on environmental stewardship, covering topics such as waste management, pollution prevention, and carbon reduction strategies. Suppliers are evaluated against key criteria, including:

本集團供應商進行會談及評估，重點關注環境管理，涵蓋廢棄物管理、污染預防及減少碳排放策略等議題。供應商按照關鍵標準作評估，包括：

- Integration of sustainable practices into operations, such as energy efficiency, use of recycled materials, and ethical sourcing; and
- 其營運過程是否已納入可持續發展實踐(例如能源效益、使用回收材料及道德採購)；及
- Possession of relevant environmental certifications or qualifications (e.g., ISO 14001).
- 其是否擁有相關的環境認證或資格(例如ISO 14001)。





Customer feedback and market trend data are actively collected by Sales Department and shared with Business Development Department to inform procurement strategies. The Group monitors evolving consumer preferences and conducts periodic on-site reviews of suppliers' production facilities, warehouses, and quality control processes to ensure safety, reliability, and compliance.

銷售部門積極收集消費者意見及市場趨勢數據，並分享予業務發展部門，用以制定採購策略。本集團積極監察消費者偏好的變化，並定期現場審閱供應商的生產設施、倉庫環境及質量控制流程，以確保供應鏈的安全性、可靠性及合規性。

Where products receive repeated complaints or fail to meet quality standards, the Group implements a strict remediation process. This may include temporary suspension of procurement, corrective action plans, or permanent removal of the supplier from the platform to protect brand integrity and customer trust.

倘產品收到多次客戶投訴或未能符合質量期望，本集團會實施嚴格的補救程序，包括暫停採購、制定修改計劃或於平台永久移除該產品，以維護品牌形象及客戶信任。

Through this comprehensive approach, the Group ensures that environmentally preferable products and services are promoted in supplier selection. The measures are applied consistently across all suppliers, enhancing long-term resilience and supporting the Group's commitment to responsible and sustainable business practices.

通過此項全面的方法，本集團確保於甄選供應商時推廣環保產品及服務。該等措施對全體供應商貫徹應用，增強長期韌性，並支持本集團對負責任及可持續商業實務的承諾。

6. Product Responsibility

Legal Compliance

During the Reporting Period, the Group did not identify any material breaches of relevant laws and regulations that had a significant impact on its operations in relation to product safety, advertising, labelling, and consumer protection. Key regulations include, but not limited to:

- Trade Descriptions Ordinance (Cap. 362 of the Laws of Hong Kong);
- Sale of Goods Ordinance (Cap. 26 of the Laws of Hong Kong);
- Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong);
- Electronic Commerce Law of the PRC;
- Data Security Law of the PRC;
- Cybersecurity Law of the PRC

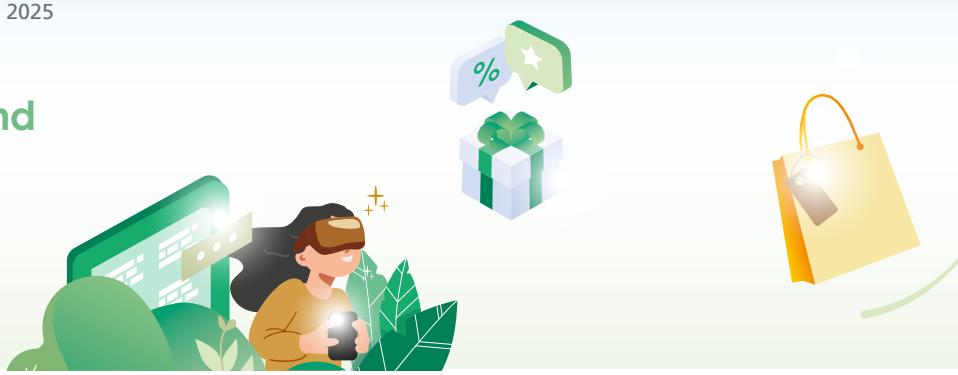
6. 產品責任

遵守法律

於報告期間，本集團概無發現任何嚴重違反並對本集團造成重大影響的有關產品安全與健康、廣告和商標的相關法律及法規的情況，包括但不限於：

- 《商品説明條例》(香港法例第362章)；
- 《貨品售賣條例》(香港法例第26章)；
- 《個人資料(私隱)條例》(香港法例第486章)；
- 《中華人民共和國電子商務法》；
- 《中華人民共和國數據安全法》；
- 《中華人民共和國網絡安全法》；

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- Law of the PRC on the Protection of Consumer Rights and Interests; and
- Advertising Law of the PRC

As the Group operates a digital platform that connects merchants, partners and users, it does not directly manufacture products. Product quality risks are primarily managed through supplier onboarding, platform controls and ongoing monitoring.

To mitigate potential product quality issues, the Group requires participating merchants and suppliers to comply with applicable laws, contractual requirements and the Group's internal standards. Suppliers are required to provide valid product information, certifications, and brand authorisation to ensure authenticity and compliance.

If any products or services are found to be non-compliant or subject to customer complaints, the Group will take appropriate actions through its platform governance mechanism. These may include removal of the relevant products from the platform, suspension or termination of the supplier relationship, and coordination with suppliers to arrange refunds, returns or other remedial actions for affected customers.

During the Reporting Period, the Group did not identify any material non-compliance with relevant laws and regulations relating to product responsibility and consumer protection.

Complaints

The Group operates a multi-channel system to collect customer feedback, including Customer Service Department, a dedicated hotline, and a mobile application. During the Reporting Period, the Group received 7,966 complaints (FY2024: 7,771) and maintained a high customer satisfaction rate of 95% (FY2024: 96%). The Group was not aware of any products or services provided through its platform that were subject to recalls for safety or health reasons.

Upon receipt of a complaint, the customer service team conducts an initial assessment and assigns the case to the relevant department or supplier for follow-up. The Group has established internal response procedures to ensure that complaints are handled in a timely and consistent manner. Progress is tracked until the issue is resolved, and customers are informed of the outcome.

- 《中華人民共和國消費者權益保護法》；及
- 《中華人民共和國廣告法》。

本集團營運的數字平台將商家、合作夥伴及用戶連接起來，故而並不直接生產產品。產品質量風險主要通過供應商入場、平台控制及持續監控來管理。

為緩解潛在的產品品質質量，本集團要求參與的商家及供應商遵守適用法律、合約要求及本集團內部標準。供應商須提供有效的產品資料、認證及品牌授權，以確保真實性及合規性。

倘發現任何產品或服務不合規或受到客戶投訴，本集團將通過其平台治理機制採取適當行動。該等行動或會包括從平台上移除相關產品、暫停或終止供應商關係，以及與供應商協調，為受影響的客戶安排退款、退貨或其他補救措施。

於報告期間，本集團概無發現任何嚴重違反有關產品責任及消費者保護的相關法律及法規的情況。

投訴

本集團建立多渠道系統以收集客戶意見，包括客戶服務部門、專門服務熱線及流動應用程序。於報告期間，本集團收到7,966宗投訴(二零二四財年：7,771宗)，同時維持95%(二零二四財年：96%)的高客戶滿意比率。本集團概無知悉透過其平台提供的任何產品或服務因安全或健康原因而被召回。

收到投訴後，客戶服務團隊會進行初步評估，並將案件分派予相關部門或供應商跟進。本集團已建立內部回應程序，以確保及時、貫徹地處理投訴。本集團將跟踪進度，直至問題得到解決，並將結果告知客戶。





For cases involving merchants or service providers on the platform, the Group coordinates with the relevant parties to investigate the issue and implement corrective actions where necessary. Repeated or serious issues may lead to enhanced monitoring, temporary suspension or termination of cooperation with the relevant supplier.

對於涉及平台上商家或服務提供者的案件，本集團與有關方協調調查問題，並於必要時採取糾正措施。對於反複出現或嚴重的問題，本集團或會加強監控、暫停或終止與相關供應商的合作。

The Group regularly reviews complaint data and trends to identify recurring issues and areas for improvement. Insights from complaints are used to refine operational processes, strengthen supplier management and enhance overall service quality.

本集團定期審查投訴數據及趨勢，以識別反複出現的問題及需要改進的領域。本集團將利用投訴中獲得的觀點完善營運流程，加強供應商管理，提高整體服務質量。

Advertising

Administration Department oversees marketing materials, product labelling and promotional content to ensure compliance with applicable legal requirements and internal guidelines. This includes both internally generated content and information provided by merchants on the platform.

廣告

行政部門監督營銷材料、產品標籤及宣傳內容，以確保符合適用的法律要求及內部指引。此舉包括內部生成的內容及平台上商家提供的資料。

The Group requires that all advertising and product descriptions are accurate, clear and not misleading. Misrepresentation, exaggeration or unsupported claims are strictly prohibited. Claims relating to product features, pricing or promotional offers should be supported by valid information.

本集團要求所有廣告及產品描述準確、清晰且無誤導性。嚴禁虛假陳述、誇大或無根據的主張。與產品功能、定價或促銷優惠有關的索賠須得到有效資料的支持。

Regular reviews and monitoring are conducted to identify non-compliant content. Where issues are identified, the Group will take timely corrective actions, including requesting rectification, removing relevant content from the platform, or restricting the merchant's activities where necessary.

本集團定期進行審查及監控，以識別違規內容。倘發現問題，本集團將及時採取糾正措施，包括要求整改、從平台上移除相關內容或於必要時限制商家的活動。

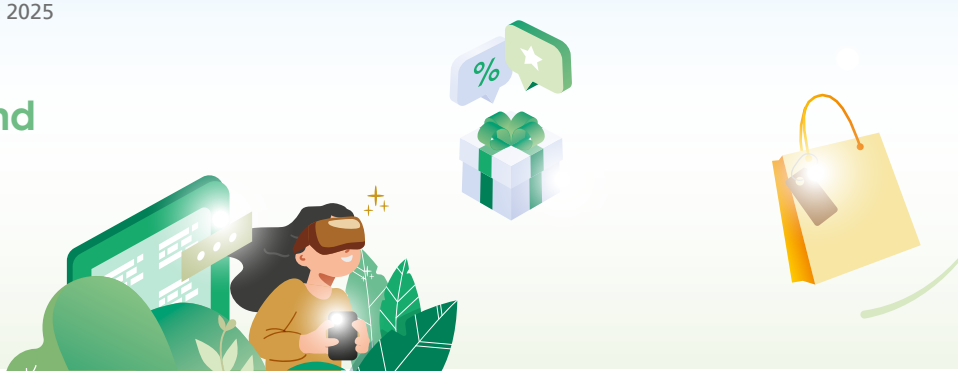
The Group also maintains a proactive approach to regulatory compliance by reviewing and updating its advertising practices in response to changes in applicable laws and regulations.

本集團亦透過檢視及更新其廣告實務，主動遵守監管法規，以應對適用法律及法規的變化。

During the Reporting Period, the Group did not identify any material non-compliance with relevant laws and regulations relating to advertising and labelling.

於報告期間，本集團概無發現任何嚴重違反廣告和標籤相關法律及法規的情況。

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Customer Privacy

The Group attaches great importance to the protection of customer privacy and personal data. As a digital platform operator, the Group processes customer information in the course of its business and has established internal policies and procedures to safeguard such data.

Personal data is collected only for legitimate business purposes and in accordance with applicable laws and regulations. The Group seeks to ensure that data collection is adequate, relevant and not excessive. Customers are informed of the purpose and use of their information.

Access to personal data is restricted to authorised personnel on a need-to-know basis. Appropriate administrative and technical measures are in place to protect data against unauthorised access, loss, misuse or disclosure. Employees are required to follow internal data protection policies and are provided with relevant guidance where necessary. For platform operations, the Group also requires business partners and merchants to handle customer data responsibly and in compliance with applicable data protection requirements.

The Group reviews its data protection practices regularly to ensure alignment with evolving regulatory requirements and industry standards. During the Reporting Period, the Group did not identify any material non-compliance with relevant laws and regulations relating to customer privacy and data protection, and no material data breach incidents were reported.

Intellectual Property Right

The Group protects and respects intellectual property rights in its operations. As a digital platform operator, intellectual property mainly relates to software systems, platform technologies and digital content. The Group has obtained a total of 17 software copyrights in the PRC. These rights support the development and operation of its platform and reflect its technological capabilities.

客戶私隱

本集團高度重視保護客戶私隱及個人數據。作為數字平台營運商，本集團於業務過程中處理客戶資料，並制定內部政策及程序保護該等數據。

收集個人數據僅用於合法的商業目的，並符合適用的法律及法規。本集團力求確保數據收集充分、相關且不過度。客戶會被告知其資料的用途及使用情況。

個人資料的存取權限僅限於有需要處理的獲授權人員。本集團已採取適當的行政及科技措施，保護數據免受未經授權的訪問、遺失、濫用或披露。員工須遵守內部數據保護政策，並於必要時獲得相關指導。對於平台營運，本集團亦要求業務合作夥伴及商家負責任地處理客戶數據，並遵守適用的數據保護要求。

本集團定期審查其數據保護實務，以確保與不斷變化的監管要求及行業標準保持一致。於報告期間，本集團概無發現任何嚴重違反客戶私隱和數據保護相關法律及法規的情況，亦未報告任何重大數據洩露事件。

知識產權

本集團於其營運過程中保護並尊重知識產權。作為數字平台營運商，知識產權主要涉及軟件系統、平台科技及數字內容。本集團在中國共獲得17項軟件版權。該等版權支持其平台的開發與營運，並彰顯其科技實力。





The Group has established internal policies and control procedures to safeguard its intellectual property. Employees are required to handle proprietary information, systems and digital assets in accordance with internal policies. Access to systems and confidential information is restricted based on authorisation levels to prevent unauthorised use, disclosure or distribution. Confidentiality and intellectual property protection requirements are incorporated into employment contracts and internal guidelines. Employees are expected to comply with these requirements when handling the Group's data, systems and business information.

本集團已制定內部政策及控制程序，以保護其知識產權。員工須按照內部政策處理專有資料、系統和數字資產。根據授權級別限制對系統及機密資料的訪問，以防止未經授權使用、披露或分發。保密及知識產權保護要求已納入僱傭合約及內部指引。員工於處理本集團的數據、系統及商業資料時，應遵守該等要求。

The Group also requires its business partners and suppliers to respect intellectual property rights. Contractual agreements include provisions on the proper use of licensed materials and protection of intellectual property to minimise infringement risks.

本集團亦要求其業務夥伴及供應商尊重知識產權。合約協議載有關於正確使用獲授權資料及保護知識產權以減少侵權風險的條文。

The Group complies with applicable intellectual property laws and regulations, including but not limited to:

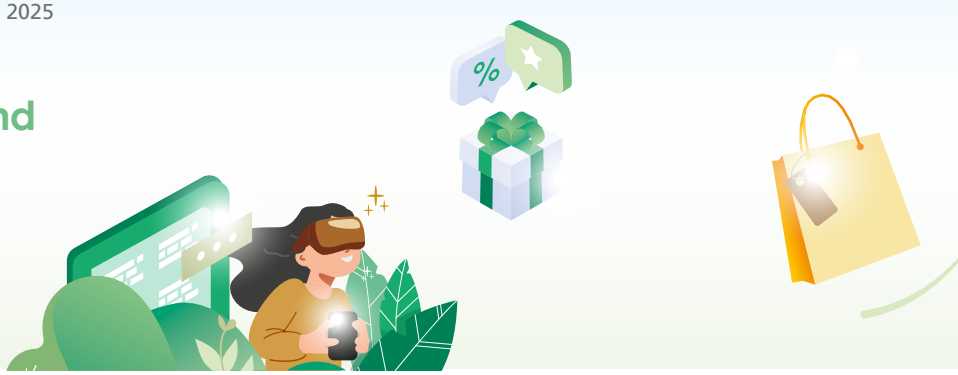
本集團遵守適用的知識產權法律及法規，包括但不限於：

- Copyright Ordinance (Cap. 528 of the Laws of Hong Kong);
- 《版權條例》(香港法例第528章)；
- Trade Marks Ordinance (Cap. 559 of the Laws of Hong Kong);
- 《商標條例》(香港法例第559章)；
- Copyright Law of the PRC;
- 《中華人民共和國著作權法》；
- Trademark Law of the PRC; and
- 《中華人民共和國商標法》；及
- Patent Law of the PRC
- 《中華人民共和國專利法》。

During the Reporting Period, the Group did not identify any material non-compliance with relevant laws and regulations relating to intellectual property rights.

於報告期間，本集團概無發現任何嚴重違反知識產權相關法律及法規的情況。

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7. Anti-corruption

The Group maintains a zero-tolerance approach to corruption, bribery and fraud. It complies with applicable laws and regulations in the jurisdictions where it operates, including but not limited to:

- Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong);
- Anti-Money Laundering Law of the PRC; and
- Criminal Law of the PRC

The Group has established anti-corruption, anti-fraud and anti-bribery policies, which are set out in the staff handbook. Employees are prohibited from offering, soliciting or accepting any form of improper advantage, including gifts, entertainment or other benefits, in connection with business activities.

Given the platform-based operations, corruption risks may arise in areas such as supplier onboarding, commercial negotiations and transaction arrangements. The Group has implemented internal controls to mitigate such risks, including segregation of duties, approval procedures and monitoring of business activities.

The Group has established a whistle-blowing mechanism to allow employees and external stakeholders, including customers, suppliers and business partners, to report suspected misconduct. Reports can be made through designated channels and are handled confidentially. The Group protects whistle-blowers from retaliation and ensures that all cases are reviewed, investigated and documented in accordance with internal procedures.

Where misconduct is substantiated, appropriate disciplinary actions will be taken. In cases involving suspected criminal offences, the Group will report the matter to relevant regulatory authorities or law enforcement agencies.

To strengthen awareness, the Group provides anti-corruption training and internal communication to employees. Directors have completed anti-corruption training during the Reporting Period to reinforce governance and ethical standards at the management level.

7. 反貪污

本集團對貪污、賄賂及欺詐行為持零容忍態度。本集團遵守其經營所在司法權區的適用法律及法規，包括但不限於：

- 《防止賄賂條例》(香港法律第201章)；
- 《中華人民共和國反洗錢法》；及
- 《中華人民共和國刑法》。

本集團已制定反貪污、反欺詐及反賄賂政策，詳見員工手冊。本集團嚴禁員工於商業活動中提供、索取或接受任何形式的不當利益，包括禮品、娛樂或其他利益。

鑒於屬平台營運，在供應商入場、商業談判及交易安排等領域或會出現貪污風險。本集團已實施內部監控以降低此類風險，包括權責分離、審批程序及商業活動監控。

本集團已建立舉報機制，允許員工及外部持份者(包括客戶、供應商及業務合作夥伴)報告涉嫌不當行為。報告可通過指定渠道進行，並會保密處理。本集團保護舉報人免受報復，並確保所有案件均按內部程序進行審查、調查及記錄。

不當行為一經證實，本集團將採取適當的紀律處分。在涉及涉嫌刑事犯罪的案件中，本集團將向相關監管機構或執法機構報告。

為提高員工的反貪污意識，本集團為員工提供反貪污培訓及內部溝通。於報告期間，董事們已完成反貪污培訓，以加強管理層的管治及道德標準。





During the Reporting Period, the Group did not identify any material non-compliance with relevant laws and regulations relating to corruption, and no concluded legal cases regarding corrupt practices were brought against the Group or its employees.

於報告期間，本集團概無發現任何嚴重違反貪污相關法律及法規的情況，且本集團或其員工概無牽涉任何已審結的貪污訴訟案件。

8. Community Engagement

The Group recognises the importance of contributing to community well-being and encourages employees to participate in meaningful social initiatives.

During the Reporting Period, the Hong Kong office continued to promote the "Green Monday" initiative, encouraging employees to adopt meat-free meals every Monday. This initiative aims to raise awareness of sustainable consumption habits, reduce environmental impact associated with food choices, and support healthier lifestyles among employees. The programme is promoted through internal communication channels and voluntary participation, helping to foster a culture of environmental awareness within the workplace.

In addition, the Group organised voluntary blood donation activities, encouraging employees to contribute to local healthcare needs. Employees participated on a voluntary basis, demonstrating a spirit of care and social responsibility. These activities support the stability of local blood supplies and contribute to public health services. The initiative also helps to strengthen team engagement and promote a culture of giving within the Group.

Through these activities, the Group seeks to enhance employee awareness of social responsibility while contributing to the broader community. The Group continues to explore suitable opportunities for community engagement, with a focus on practical impact and employee participation.

8. 社區參與

本集團深知為社區福祉作出貢獻的重要性，並鼓勵員工參與有意義的社會活動。

於報告期間，香港辦事處繼續推廣「綠色星期一」活動，倡議員工每逢週一享用素食餐。該倡議旨在提高人們對可持續消費習慣的認識，減少與食物選擇相關的環境影響，並支持員工養成更健康的生活方式。該計劃透過內部溝通渠道及自願參與方式進行推廣，有助於在工作場所培養環保意識文化。

此外，本集團亦組織自願獻血活動，鼓勵員工為當地的醫療需求作出貢獻。員工自願參與，展現出關愛及社會責任的精神。該等活動支持當地血液供應的穩定，並有助於公共衛生服務。該倡議亦有助於加強團隊參與，促進本集團內部的奉獻文化。

通過該等活動，本集團致力於提高員工的社會責任意識，同時為更廣泛的社區作出貢獻。本集團繼續探索合適的社區參與機會，重點關注實際影響及員工參與。

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VIII. APPENDIX

VIII. 附錄

Appendix 1 – Overview of Key Performance Indicators

附錄一－－關鍵績效指標概覽

Key Environmental Performance Indicators 關鍵環境績效指標	2025 二零二五年	2024 二零二四年	2023 二零二三年	Unit 單位
Climate Change – GHG emissions **氣候變化－溫室氣體排放**				
Direct GHG emissions (Scope 1) 直接溫室氣體排放(範圍1)	**5.6 (-40.4%)**	9.4	16.3	tonnes CO_2e 噸二氧化碳當量
Direct GHG emissions (Scope 1) per employee 每名僱員直接溫室氣體排放(範圍1)	**0.1 (-50.0%)**	0.2	0.3	tonnes CO_2e/employee 噸二氧化碳當量／僱員
Indirect GHG emissions (Scope 2) 間接溫室氣體排放(範圍2)	**64.1 (-8.3%)**	69.9	75.7	tonnes CO_2e 噸二氧化碳當量
Indirect GHG emissions (Scope 2) per employee 每名僱員間接溫室氣體排放(範圍2)	**1.3 (+8.3%)**	1.2	1.2	tonnes CO_2e/employee 噸二氧化碳當量／僱員
Other indirect GHG emissions (Scope 3) 其他間接溫室氣體排放(範圍3)	**35.4 (+31.6%)**	26.9	26.1	tonnes CO_2e 噸二氧化碳當量
Category 1: Purchased goods or services 類別1：購買的商品或服務	**3.4**	–	–	tonnes CO_2e 噸二氧化碳當量
Category 3: Fuel- and energy-related activities 類別3：燃料及能源相關活動	**1.2 (-25.0%)**	1.6	1.5	tonnes CO_2e 噸二氧化碳當量
Category 5: Waste generated in operations 類別5：營運中產生的廢棄物	**6.8 (+240.0%)**	2.0	5.1	tonnes CO_2e 噸二氧化碳當量
Category 6: Business travel 類別6：商務出行	**24.0 (+3.0%)**	23.3	19.5	tonnes CO_2e 噸二氧化碳當量
Other indirect GHG emissions (Scope 3) per employee 每名僱員其他間接溫室氣體排放(範圍3)	**0.7 (+75.0%)**	0.4	0.4	tonnes CO_2e/employee 噸二氧化碳當量／僱員
Total GHG emissions 溫室氣體總排放量	**105.1 (-1.0%)**	106.2	118.1	tonnes CO_2e 噸二氧化碳當量
Total GHG emission per employee 每名僱員溫室氣體總排放量	**2.1 (+16.7%)**	1.8	1.9	tonnes CO_2e/employee 噸二氧化碳當量／僱員





VIII. APPENDIX *(Continued)*

VIII. 附錄*(續)*

Appendix 1 – Overview of Key Performance Indicators *(Continued)*

附錄一 – 關鍵績效指標概覽*(續)*

Key Environmental Performance Indicators 關鍵環境績效指標	2025 二零二五年	2024 二零二四年	2023 二零二三年	Unit 單位
Aspect A1 Emission **層面A1排放物**				
KPI A1.1 Types of air emissions and respective emission data 排放物種類及相關排放數據				
Nitrogen oxides (NO_x) 氮氧化物(NOx)	**1.36 (-24.0%)**	1.79	3.5	kg 千克
Sulphur oxides (SO_x) 硫氧化物(SOx)	**0.03 (-40.0%)**	0.05	0.1	kg 千克
Particulate matter (PM) 顆粒物(PM)	**0.10 (-23.1%)**	0.13	0.26	kg 千克
Total air emissions 氣體總排放量	**1.49 (-24.4%)**	1.97	3.86	kg 千克
Total air emission per employee 每名僱員氣體總排放量	**0,030 (-9.1%)**	0.033	0.063	kg/employee 千克／僱員
KPI A1.3 Hazardous waste 有害廢棄物				
Total hazardous waste 有害廢棄物總量	**Negligible** **可忽略不計**	Negligible 可忽略不計	Negligible 可忽略不計	tonnes 噸
Intensity per employee 每名僱員密度	**Negligible** 可忽略不計	Negligible 可忽略不計	Negligible 可忽略不計	tonnes/employee 噸／僱員
KPI A1.4 Non-hazardous waste 無害廢棄物				
Total non-hazardous waste 無害廢棄物總量	**10.7 (-7.8%)**	11.6	13.9	tonnes 噸
Intensity per employee 每名僱員密度	**0.22 (+15.8%)**	0.19	0.23	tonnes/employee 噸／僱員
Aspect A2 Use of Resources **層面A2資源使用**				
KPI A2.1 Energy consumption 能源耗量				
Non-renewable energy consumption 不可再生能源耗量	**20.6 (-39.9%)**	34.3	59.5	MWh 兆瓦時
Electricity purchased 購買電力	**110.9 (-1.2%)**	112.3	131.5	MWh 兆瓦時
Total energy consumption 能源總耗量	**131.5 (-10.3%)**	146.6	191.0	MWh 兆瓦時
Intensity per employee 每名僱員密度	**2.7 (+12.5%)**	2.4	3.1	MWh/employee 兆瓦時／僱員

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VIII. APPENDIX *(Continued)*

VIII. 附錄*(續)*

Appendix 1 – Overview of Key Performance Indicators *(Continued)*

附錄一－關鍵績效指標概覽*(續)*

Key Environmental Performance Indicators 關鍵環境績效指標		2025 二零二五年	2024 二零二四年	2023 二零二三年	Unit 單位
KPI A2.2	Water consumption 耗水量				
	Total consumption 總耗水量	**2,471.9 (-1.5%)**	2,508.9	2,361.7	m^3 立方米
	Intensity per employee 每名僱員密度	**50.5 (+20.8%)**	41.8	38.7	m^3/employee 立方米／僱員
KPI A2.5	Total packaging materials 包裝材料總量				
	Plastic 塑料	**Negligible 可忽略不計**	Negligible 可忽略不計	Negligible 可忽略不計	tonnes 噸
	Paper 用紙	**Negligible 可忽略不計**	Negligible 可忽略不計	Negligible 可忽略不計	tonnes 噸
	Metal 金屬	**Negligible 可忽略不計**	Negligible 可忽略不計	Negligible 可忽略不計	tonnes 噸
	Total packaging materials 包裝材料總量	**Negligible 可忽略不計**	Negligible 可忽略不計	Negligible 可忽略不計	tonnes 噸
	Packaging material intensity 包裝材料密度	**Negligible 可忽略不計**	Negligible 可忽略不計	Negligible 可忽略不計	tonnes/employee 噸／僱員





VIII. APPENDIX *(Continued)*

VIII. 附錄*(續)*

Appendix 1 – Overview of Key Performance Indicators *(Continued)*

附錄一 – 關鍵績效指標概覽*(續)*

Key Social Performance Indicators 關鍵社會績效指標			Unit 單位	2025 二零二五年	2024 二零二四年	2023 二零二三年
Aspect B1 Employment **層面B1僱傭**						
KPI B1.1 Total workforce 僱員總數						
	Gender 性別	Female 女	No. 人數	**19**	20	18
		Male 男	No. 人數	**30**	40	43
	Employee category 僱員類別	General manager or above 總經理或更高層級	No. 人數	**7**	7	21
		Senior manager 高級經理	No. 人數	**13**	15	15
		Officer, clerk 高級職員、職員	No. 人數	**13**	19	5
		Contract 合約	No. 人數	**16**	19	20
	Age group 年齡組別	18-29 18至29歲	No. 人數	**3**	7	8
		30-39 30至39歲	No. 人數	**22**	27	29
		40-49 40至49歲	No. 人數	**17**	18	16
		50 or above 50歲或以上	No. 人數	**7**	8	8
	Geographical region 地區	Hong Kong 香港	No. 人數	**12**	18	15
		Mainland China 中國內地	No. 人數	**37**	42	46

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VIII. APPENDIX *(Continued)*

VIII. 附錄*(續)*

Appendix 1 – Overview of Key Performance Indicators *(Continued)*

附錄一－關鍵績效指標概覽*(續)*

Key Social Performance Indicators 關鍵社會績效指標			Unit 單位	2025 二零二五年	2024 二零二四年	2023 二零二三年
KPI B1.2	Employee turnover[1] 僱員流失[1]		No. (%) 人數(%)	**24(49)**	16(27)	20(33)
	Gender[2] 性別[2]	Female 女	No. (%) 人數(%)	**7(37)**	2 (10)	8 (44)
		Male 男	No. (%) 人數(%)	**17(57)**	14 (35)	14 (33)
	Age group 年齡組別	18-29 18至29歲	No. (%) 人數(%)	**4(133)**	3 (43)	6 (75)
		30-39 30至39歲	No. (%) 人數(%)	**12(55)**	7 (26)	11 (38)
		40-49 40至49歲	No. (%) 人數(%)	**6(35)**	5 (28)	5 (31)
		50 or above 50歲或以上	No. (%) 人數(%)	**2(29)**	1 (13)	– (-)
	Geographical region 地區	Hong Kong 香港	No. (%) 人數(%)	**2(17)**	11 (61)	2 (13)
		Mainland China 中國內地	No. (%) 人數(%)	**22(59)**	5 (12)	20 (43)
Aspect B2 Health and Safety **層面B2健康與安全**						
KPI B2.1	Work-related fatalities 因工作關係而死亡			–	–	–
KPI B2.2	Lost days due to work injury 因工傷損失工作日數			–	–	–

Notes:

1 The calculation method of the total employee turnover rate: (The total number of departures in the year ÷ The total number of employees at the end of the year) × 100%

2 The calculation method of employee turnover rate by category: (The number of departures in the category in the year ÷ The number of employees in the category at the end of the year) × 100%

附註：

1 總僱員流失率之計算方法：（當年離職總人數÷年末僱員總人數）×100%

2 按類別劃分的僱員流失率之計算方法：（該類別的當年離職人數÷該類別的年末僱員人數）×100%





VIII. APPENDIX *(Continued)*

VIII. 附錄*(續)*

Appendix 1 – Overview of Key Performance Indicators *(Continued)*

附錄一 – 關鍵績效指標概覽*(續)*

Key Social Performance Indicators 關鍵社會績效指標			Unit 單位	2025 二零二五年	2024 二零二四年	2023 二零二三年
Aspect B3 Development and Training **層面B3 發展及培訓**						
KPI B3.1	Number of trained employees 受訓僱員人數					
	Gender 性別	Female 女	No. 人數	**8**	9	16
		Male 男	No. 人數	**12**	17	38
	Employee category 僱員類別	General Manager or above 總經理或更高層級	No. 人數	**7**	7	21
		Senior Manager 高級經理	No. 人數	**5**	9	12
		Officer, Clerk 高級職員、職員	No. 人數	**3**	4	1
		Contract 合約	No. 人數	**5**	6	20
	Percentage of employees trained[3] 受訓僱員百分比[3]		%	**40.8**	43.3	88.5
	Gender[4] 性別[4]	Female 女	%	**60.0**	34.6	30.0
		Male 男	%	**40.0**	65.4	70.0
	Employee category 僱員類別	General Manager or above 總經理或更高層級	%	**35.0**	26.9	38.9
		Senior Manager 高級經理	%	**25.0**	34.6	22.2
		Officer, Clerk 高級職員、職員	%	**15.0**	15.4	1.9
		Contract 合約	%	**25.0**	23.1	37.0

Notes:

[3] The calculation method of the percentage of the number of employees trained: (The total number of employees trained in the year ÷ The total number of employees at the end of the year) × 100%

[4] The calculation method of the percentage of the number of employees trained by category: (The total number of employees trained in the category ÷ The total number of employees trained in the year) × 100%

附註：

[3] 受訓僱員百分比之計算方法：(當年受訓僱員總人數÷年末僱員總人數)×100%

[4] 按類別劃分的受訓僱員人數百分比之計算方法：(該類別的受訓僱員總人數÷當年受訓僱員總人數)×100%

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VIII. APPENDIX *(Continued)*

VIII. 附錄*(續)*

Appendix 1 – Overview of Key Performance Indicators *(Continued)*

附錄一－關鍵績效指標概覽*(續)*

Key Social Performance Indicators 關鍵社會績效指標			Unit 單位	2025 二零二五年	2024 二零二四年	2023 二零二三年
KPI B3.2	Average training hours completed[5] 完成受訓的平均時數[5]		Hour 小時	**1.9**	3.6	2.5
	Gender[6] 性別[6]	Female 女	Hour 小時	**2.1**	4.3	3.1
		Male 男	Hour 小時	**1.8**	3.3	2.7
	Employee category 僱員類別	General Manager or Above 總經理或更高層級	Hour 小時	**2.0**	1.5	2.2
		Senior Manager 高級經理	Hour 小時	**3.0**	4.7	3.5
		Officer, Clerk 高級職員、職員	Hour 小時	**2.1**	8.3	23.3
		Contract 合約	Hour 小時	**0.9**	1.7	2.0
Aspect B5 Supply Chain Management **層面B5供應鏈管理**						
KPI B5.1	Number of suppliers 供應商數目	The PRC 中國	No. 數量	**2,128**	2,044	1,902
		Hong Kong 香港	No. 數量	**4**	–	–
		Japan 日本	No. 數量	**2**	–	–
		The United States 美國	No. 數量	**1**	–	–
		Australia 澳洲	No. 數量	**1**	–	–

Note:

5 The calculation method of average training hours: The total training hours of employees in the year ÷ The total number of employees at the end of the year

6 The calculation method of training hours by category: The training hours of employees in the category in the year ÷ The number of employees in the category at the end of the year.

附註：

5 平均受訓時數之計算方法：當年僱員受訓總時數÷年末僱員總人數

6 按類別劃分的受訓時數之計算方法：該類別的當年僱員受訓時數÷該類別的年末僱員人數





VIII. APPENDIX *(Continued)*

VIII. 附錄*(續)*

Appendix 1 – Overview of Key Performance Indicators *(Continued)*

附錄一 – 關鍵績效指標概覽*(續)*

Key Social Performance Indicators 關鍵社會績效指標		Unit 單位	**2025** 二零二五年	2024 二零二四年	2023 二零二三年
Aspect B6 Product Responsibility **層面B6產品責任**					
KPI 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	Number of complaints 投訴數目	No. 數量	**7,966**	7,771	7,178
Aspect B7 Anti-corruption **層面B7反貪污**					
KPI B7.1	Number of legal cases 訴訟案件的數目	No. 數量	–	–	–
Aspect B8 Community Investment **層面B8社區投資**					
KPI B8.2	Resources contributed 所動用資源	Type 種類	**2**	2	2

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VIII. APPENDIX *(Continued)*

Appendix 2 – HKEX ESG Reporting Code Content Index

This report is prepared in accordance with the "Environmental, Social and Governance Reporting Code" under Appendix C2 of the Main Board Listing Rules. The following table provides an overview of the general disclosures and KPIs of various aspects under each subject area, which are either cross-referenced to the relevant chapters of the Report or supplementing the Report with additional information.

VIII. 附錄*(續)*

附錄二－香港聯交所環境、社會及管治報告守則內容索引

本報告乃根據主板上市規則附錄C2項下「環境、社會及管治報告守則」所編製。下表概述每個主題範疇項下的各層面的一般披露及關鍵績效指標，相關內容已在報告內的相關章節互相引用，或為報告補充額外資料。

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) 參考(頁碼)
Aspect A1: Emission **層面A1：排放物**			
General Disclosure	Information on: (a) The policies; and (b) Compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Comply	28-29
一般披露	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的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規 的資料。	遵守	
KPI A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Comply 遵守	30
KPI A1.2	Repealed 1 January 2025 自二零二五年一月一日起廢止		
KPI 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(如適用)密度(如以每產量單位、每項設施計算)。	Comply 遵守	30
KPI 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(如適用)密度(如以每產量單位、每項設施計算)。	Comply 遵守	30
KPI 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該等目標所採取的步驟。	Comply 遵守	30-31
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，以及所訂立的減廢目標及為達到該等目標所採取的步驟。	Comply 遵守	31-32





VIII. APPENDIX *(Continued)*

VIII. 附錄*(續)*

Appendix 2 – HKEX ESG Reporting Code Content Index *(Continued)*

附錄二－香港聯交所環境、社會及管治報告守則內容索引*(續)*

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) 參考(頁碼)
Aspect A2: Use of Resources **層面A2：資源使用**			
General Disclosure	Policies on the efficient use of resources, including energy, water, and other raw materials.	Comply	33-37
一般披露	有效使用資源(包括能源、水及其他原材料)的政策。	遵守	
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Comply	33
	按類型劃分(如電、氣或油)的直接及／或間接能源總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	遵守	
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Comply	33
	總耗水量及密度(如以每產量單位、每項設施計算)。	遵守	
KPI A2.3	Description of energy use efficiency target(s) set, and steps taken to achieve them.	Comply	34-35
	描述所訂立的能源使用效益目標及為達到該等目標所採取的步驟。	遵守	
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set, and steps taken to achieve them.	Comply	35
	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該等目標所採取的步驟。	遵守	
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Explain	36
	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。	解釋	
Aspect A3: The Environment and Natural Resources **層面A3：環境及天然資源**			
General Disclosure	Policies on minimizing the issuer's significant impact on the environment and natural resources.	Comply	38
一般披露	盡量減低發行人對環境及天然資源造成重大影響的政策。	遵守	
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	Comply	38
	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。	遵守	

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VIII. 附錄*(續)*

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附錄二－香港聯交所環境、社會及管治報告守則內容索引*(續)*

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) 參考(頁碼)
Aspect A4: Climate Change **層面A4：氣候變化**			
General Disclosure 一般披露	Repealed 1 January 2025 自二零二五年一月一日起廢止		
KPI A4.1	Repealed 1 January 2025 自二零二五年一月一日起廢止		
Aspect B1: Employment **層面B1：僱傭**			
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment, and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Comply	39-42
一般披露	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、反歧視以及其他福利及待遇的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規 的資料。	遵守	
KPI 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。	Comply 遵守	57
KPI 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。	Comply 遵守	58





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Aspect B2: Health and Safety 層面B2：健康與安全			
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	Comply	43
一般披露	有關提供安全工作環境及保障僱員免受職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規 的資料。	遵守	
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Comply	58
	過去三年(包括報告年度)每年因工亡故的人數及比率。	遵守	
KPI B2.2	Lost days due to work injury.	Comply	58
	因工傷損失工作日數。	遵守	
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Comply	43
	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。	遵守	
Aspect B3: Development and Training **層面B3：發展及培訓**			
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Comply	43-44
一般披露	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。	遵守	
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Comply	59
	按性別及僱員類別(如高級管理層、中級管理層等)劃分的受訓僱員百分比。	遵守	
KPI B3.2	The average training hours completed per employee by gender and employee category.	Comply	60
	按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	遵守	

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Aspect B4: Labour Standards **層面B4：勞工準則**			
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Comply	45
一般披露	有關防止童工及強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規 的資料。	遵守	
KPI 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。	Comply 遵守	45
KPI 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。	Comply 遵守	45
Aspect B5: Supply Chain Management **層面B5：供應鏈管理**			
General Disclosure	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。	Comply 遵守	45
KPI B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Comply 遵守	60
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 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。	Comply 遵守	46-47
KPI 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。	Comply 遵守	46-47
KPI 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。	Comply 遵守	46-47





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Aspect B6: Product Responsibility **層面B6：產品責任**			
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Comply	47-48
一般披露	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法規 的資料。	遵守	
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Comply	61
	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。	遵守	
KPI B6.2	Number of products and service-related complaints received and how they are dealt with.	Comply	48-49
	接獲關於產品及服務的投訴數目以及應對方法。	遵守	
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Comply	50-51
	描述與維護及保障知識產權有關的慣例。	遵守	
KPI B6.4	Description of quality assurance process and recall procedures.	Comply	48-49
	描述質量檢定過程及產品回收程序。	遵守	
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Comply	50
	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。	遵守	

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Aspect B7: Anti-corruption 層面B7：反貪污			
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud, and money laundering.	Comply	52
一般披露	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法規 的資料。	遵守	
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees.	Comply	61
	對發行人或其僱員提出並已審結的貪污訴訟案件的數目。	遵守	
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Comply	52
	描述防範措施及舉報程序，以及相關執行及監察方法。	遵守	
KPI B7.3	Description of anti-corruption training offered to directors and staff.	Comply	52
	描述向董事及員工提供的反貪污培訓。	遵守	
Aspect B8: Community Investment **層面B8：社區投資**			
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure that its activities cover the communities' interests.	Comply	53
一般披露	有關以社區參與了解發行人營運所在社區需要和確保其業務活動涵蓋社區利益的政策。	遵守	
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Comply	53
	專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	遵守	
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Comply	53
	在專注範疇所動用資源(如金錢或時間)。	遵守	



暢由國際集團有限公司

CHANGYOU INTERNATIONAL GROUP LIMITED