CULTURECOM

文化傳信集團有限公司
(於百慕達註冊成立之有限公司)
(股份代號：00343)

CULTURECOM HOLDINGS LIMITED
(Incorporated in Bermuda with limited liability)
(Stock Code : 00343)

2026

Environmental, Social and Governance Report

環境、社會及管治報告

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ABOUT THIS REPORT
關於本報告

SCOPE AND REPORTING PERIOD

Culturecom Holdings Limited (hereinafter referred to as the "**Company**", and together with its subsidiaries referred to as the "**Group**") is pleased to publish the Environmental, Social, and Governance ("**ESG**") report, highlighting its ESG performance, with disclosure reference made to the ESG Reporting Code as described in Appendix C2 to the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited (the "**Listing Rules**") Guidance set out by The Stock Exchange of Hong Kong Limited (the "**HKex**"). The Group has maintained disclosure of its climate-related information aligning with the International Financial Reporting Standards ("**IFRS**") Sustainability Disclosure Standards incorporated in the ESG Reporting Code.

The Group is principally engaged in traditional publishing, intellectual properties ("**IPs**") licensing, digital marketing, retailing and wholesales and natural language processing business. This ESG report covers the Group's overall performance in two subject areas, namely, Environmental and Social of key business operations in Hong Kong and the People's Republic of China ("**Mainland China**" or the "**PRC**"), from 1 April 2025 to 31 March 2026 (the "**Reporting Period**" or "**FY 2025/26**"), unless otherwise stated. The business operations to be reported include:

範圍及報告期間

文化傳信集團有限公司(以下簡稱「**本公司**」，連同其附屬公司統稱「**本集團**」)欣然刊發環境、社會及管治(「**環境、社會及管治**」)報告，主要匯報其環境、社會及管治方面的表現，並參考香港聯合交易所有限公司(「**聯交所**」)所訂香港聯合交易所有限公司證券上市規則(「**上市規則**」)附錄C2所載《環境、社會及管治報告守則》作出披露。本集團持續披露其氣候相關資料，以符合《環境、社會及管治報告守則》內國際財務報告準則(「**國際財務報告準則**」)可持續披露準則。

本集團主要從事傳統出版及知識產權(「**知識產權**」)授權、數碼化市場推廣、零售與批發及自然語言處理業務。除另有指明外，本環境、社會及管治報告涵蓋本集團位於香港及中華人民共和國(「**中國內地**」或「**中國**」)主要業務營運的兩個主要範疇(即環境及社會範疇)於二零二五年四月一日至二零二六年三月三十一日(「**報告期間**」或「**二零二五／二六財政年度**」)的整體表現。本文將報告的業務營運包括：

The Hong Kong offices:

- the office in Admiralty, Hong Kong (hereafter the "**Admiralty office**");
- the office in Tsuen Wan, Hong Kong (hereafter the "**Tsuen Wan office**"); and
- the warehouse in Tsuen Wan, Hong Kong (hereafter the "**Tsuen Wan warehouse**").

The PRC offices:

- the office in Guangzhou, the PRC (hereafter the "**Guangzhou office**");
- the office in Beijing, the PRC (hereafter the "**Beijing office**"); and
- the office in Zhuhai, the PRC (hereafter the "**Zhuhai office**").

The Guangzhou and Beijing offices have transitioned to a shared office model, resulting in shared electricity and water consumption with other tenants, which limits the availability of specific consumption data during the Reporting Period. Additionally, no data is available for the Zhuhai office because the local government provides electricity free of charge. As a result, the environmental data presented in this ESG report pertains to the Hong Kong offices.

The board of directors of the Company (the "**Board**") acknowledged that it has overall responsibility for the Group's ESG strategy and reporting and for evaluating and determining the Group's ESG-related risks. The Group has complied with all the mandatory disclosure requirements and the "comply or explain" provisions set out in the ESG Reporting Code during the Reporting Period. This ESG report has been reviewed and approved by the Board.

香港辦公室：

- 於香港金鐘的辦公室（以下稱「**金鐘辦公室**」）；
- 於香港荃灣的辦公室（以下稱「**荃灣辦公室**」）；及
- 於香港荃灣的倉庫（以下稱「**荃灣倉庫**」）；

中國辦公室：

- 於中國廣州的辦公室（以下稱「**廣州辦公室**」）；
- 於中國北京的辦公室（以下稱「**北京辦公室**」）；及
- 於中國珠海的辦公室（以下稱「**珠海辦公室**」）。

廣州及北京辦公室已轉型為共享辦公室模式，故與其他租戶共享耗電量及耗水量，使獲取報告期間具體的消耗數據時受到限制。此外，因當地政府免費供應電力，珠海辦公室亦無相關數據。因此，本環境、社會及管治報告所呈列的環境數據僅涵蓋香港辦公室。

本公司董事會（「**董事會**」）深明其對本集團的環境、社會及管治策略及報告，以及評估及釐定本集團的環境、社會及管治相關風險的整體責任。本集團於報告期間一直遵守環境、社會及管治報告守則所載的所有強制披露規定及「不遵守就解釋」條文。本環境、社會及管治報告已經董事會審閱及批准。

ABOUT THIS REPORT
關於本報告

REPORTING PRINCIPLES

The contents covered in this report comply with the four reporting principles of materiality, quantitativeness, balance, and consistency required in Appendix C2 to the Listing Rules and Guidance set out by HKex.

Materiality – Materiality assessments have been carried out to identify material environmental and social issues that have major impacts on investors and other stakeholders, the significant stakeholders, procedures, and results of the engagement of which are presented in the section "Stakeholder Engagement and Materiality" in the Report.

Quantitativeness – Key performance indicators ("**KPI(s)**") have been established, and are measurable and applicable to make valid comparisons under appropriate conditions; information on the standards, methodologies, assumptions, and/or calculation tools used, and sources of conversion factors used, have been disclosed when applicable.

Balance – The Report presents the Group's performance during the Reporting Period in an impartial manner, avoiding choices, omissions, or presentation formats that may unduly influence readers' decisions or judgments.

Consistency – Consistent statistical methodologies and presentation of KPIs have been used to allow meaningful comparisons of related data over time.

報告原則

本報告所涵蓋的內容符合上市規則附錄C2及聯交所指引所規定的四項報告原則－重要性、量化、平衡及一致性。

重要性－已作出重要性評估，以識別出對投資者及其他持份者構成重大影響的重大環境及社會議題、重要持份者、程序及參與結果，均載於本報告「持份者參與及重要性」一節。

量化－已制定關鍵績效指標（「**關鍵績效指標**」），關鍵績效指標為可計量且適用於在適當條件下進行有效比較；所用的標準、方法、假設及／或計算工具的資料，以及所使用的轉換因素的來源已在適用時予以披露。

平衡－本報告以不偏不倚的方式呈報本集團於報告期間的表現，以避免可能會不恰當地影響讀者決策或判斷的選擇、遺漏或呈報方式。

一致性－已使用一致的披露統計方法及關鍵績效指標的呈報方式，以令有關數據日後可作有意義的比較。

MISSION AND VISION ON ESG
環境、社會及管治的使命及展望

VISION

The Group envisions a future where sustainable development is seamlessly integrated into our business. Our goal is to be an industry leader, demonstrating that economic growth, environmental stewardship, and social responsibility can coexist and thrive harmoniously.

展望

本集團展望未來，將可持續發展無縫融入我們的業務。我們立志成為行業的領導者，展示經濟增長、環境管理及社會責任如何能夠和諧共存並蓬勃發展。

KEY PILLARS OF OUR ESG VISION

1. Environment:

- Strictly adhere to all applicable rules and regulations within the legal framework of our jurisdictions and refrain from actions or products that may harm the environment.
- Continuously seek opportunities to reduce our carbon footprint, preserve natural resources, and promote sustainable practices across our operations.

2. Employees:

- Maintain open communication with employees, actively listening to their needs to improve health, safety, and personal development, fostering an innovative mindset.
- Cultivate a diverse, inclusive, and empowered workforce, providing opportunities for employees to learn, grow, and contribute to the Group's sustainability initiatives.

我們的環境、社會及管治展望的主要支柱

1. 環境：

- 嚴格遵守我們的司法管轄區法律框架內所有適用規則及法規，並停止採用或使用可能損害環境之行動或產品。
- 不斷探索減少碳足跡、保護自然資源及在我們的營運中推廣可持續實踐的機會。

2. 僱員：

- 與員工保持開放溝通，積極聆聽其需求，以改善健康、安全及個人發展，培養創新思維。
- 培養多元化、包容性及賦權的員工隊伍，讓僱員有機會學習、成長及為本集團之可持續發展措施作出貢獻。

MISSION AND VISION ON ESG
環境、社會及管治的使命及展望

3. Society:

- Raise environmental protection awareness throughout all levels of the Group's operations and among our clients, while cooperating on community improvement initiatives as required by regulatory authorities.

- Actively support and uplift diverse social segments, aiming to create a more connected and equitable society that the Group is proud of.

By aligning our business strategies and operations with these ESG pillars, the Group is committed to driving positive change, minimising our environmental impact, and creating long-term, shared value for our stakeholders and the communities in which the Group operates.

3. 社會：

- 提高本集團各層面的營運及客戶的環保意識，並根據相關監管部門要求，合作推行改善社區的措施。

- 積極支持及提升不同的社會群體，旨在創建一個更緊密而公平，且令本集團引以為傲的社會。

透過將我們的業務策略及運營配合該等環境、社會及管治支柱，本集團致力於推動積極變革，減少我們對環境的影響，並為我們的持份者及本集團運營的社區創造長期共享的價值。

THE BOARD STATEMENT
董事會聲明

The Group proudly stands as one of the original founding members of the Hong Kong Comics and Animation Federation Limited, established in 1999. Our future business development will be closely aligned with our overarching vision for ESG principles.

本集團為創辦於一九九九年的香港動漫畫聯會有限公司的原創辦成員之一。本集團的未來業務發展將與環境、社會及管治原則的整體展望密切一致。

The Group is committed to building and strengthening our marketing and technical teams to better serve our customers and expand our range of services. Through the digitalisation of information, the Group aims to achieve significant environmental benefits, such as conserving forest resources, enhancing supply chain efficiency, and reducing excessive consumer consumption while promoting the purchase of essential goods.

本集團致力於建立及加強我們的市場推廣及技術團隊，為客戶提供更好的服務，並擴大我們的服務範圍。本集團旨在透過資料數碼化為環境帶來顯著效益，例如節省樹木資源、提升供應鏈效率及減少消費者過度消耗，同時促進必要商品的購買。

Additionally, the Group recognises the potential for growth in the IPs market in Mainland China. By leveraging our expertise, the Group aspires to contribute to a stronger and more standardised IPs market, helping to prevent potential infringements.

此外，本集團深明中國內地知識產權市場的增長潛力。憑藉我們的專業知識，本集團希望為建立一個更強大、更標準化的知識產權市場出一份力，協助防止潛在的侵權行為。

Looking ahead to 2026 and beyond, the Group believes that advancements in AI voice technology, along with its commercialisation, will yield both environmental and social benefits. This approach aims to balance environmental protection with the creation of social value while ensuring commercial returns and maintaining profitability.

展望二零二六年及未來，本集團相信隨著AI語音技術進步，並將其商業化，將同時帶來環境及社會效益。此舉旨在於保護環境及創造社會價值與確保商業回報及維持盈利能力之間取得平衡。

THE BOARD STATEMENT
董事會聲明

The Group is dedicated to ensuring business continuity while fully integrating ESG principles into our administrative practices. This commitment has already produced positive impacts on both the environment and the communities the Group serves. By achieving these objectives, the Group aims to minimise negative environmental and social impacts during our operations, striving to create long-term shared value for all stakeholders.

本集團致力確保業務持續運作，並不遺餘力地將環境、社會及管治原則融入我們的行政常規。這承諾已為環境及本集團服務的社區帶來正面影響。本集團透過妥為實現該等目標，將營運過程中對環境及社會的負面影響盡量減少，努力為所有持份者創造長期共享價值。

RISK MANAGEMENT AND GOVERNANCE

To reinforce the Group's commitment to effective ESG implementation and risk management, the Group conducts an Internal Control Review (the "**IC Review**") every six months. This structured review process enables the continuous identification, evaluation, prioritisation, management, and monitoring of ESG-related risks in our daily operations.

風險管理及管治

為加強本集團對有效實施環境、社會及管治以及風險管理的承諾，本集團每六個月進行一次內部監控審閱（「**內部監控審閱**」）。結構化的審閱程序有助於持續識別、評估、優先處理、管理及監控我們於日常營運中的環境、社會及管治相關風險。

ONGOING RISK ASSESSMENT

Findings from the IC Review are discussed with management to identify emerging ESG-related risks and opportunities. Key insights from these discussions are reported to the Board, and if necessary, meetings with senior management are convened. This proactive approach ensures that the Group remains vigilant and responsive to evolving economic, industry, regulatory, and operational conditions that could impact ESG performance.

持續風險評估

來自內部監控審閱的發現均會與管理層討論，以識別已出現的環境、社會及管治相關風險及機遇。討論得出的關鍵見解會向董事會報告，如有需要，會與高級管理層召開會議。此積極方法使本集團能夠保持警覺，並對可能影響環境、社會及管治表現的經濟、行業、監管及營運環境的不斷變化迅速作出回應。

BOARD OVERSIGHT

The Board plays a crucial role in this governance framework by assessing the significance of identified ESG-related risks and opportunities and considering their implications for the business. Directors review ESG-related goals and targets annually, ensuring alignment with the Group's strategic objectives. Additionally, the Group conducts regular materiality assessments to identify, evaluate, and prioritise key ESG issues, incorporating feedback from our diverse stakeholders.

董事會監督

董事會透過評估已識別的環境、社會及管治相關風險及機遇的重要性，並考慮其對業務的影響，其在此管治框架中扮演著關鍵角色。董事將每年檢討環境、社會及管治相關目標及指標，確保其與本集團的策略目標一致。此外，本集團定期進行重要性評估，以識別、評估及優先處理重大環境、社會及管治相關事宜，並納入來自不同持份者的反饋。

CONTINUOUS IMPROVEMENT AND MONITORING

The Group is dedicated to continuous improvement and has established specific targets and goals for the near future, including:

- Implementing measures for energy conservation, material efficiency, and waste separation to meet greenhouse gas ("**GHG**") emissions targets.
- Evaluating and introducing low-cost measures, capital improvements, and new technologies to enhance project performance.
- Providing training for employees on ESG issues, self-assessment, sustainable materials, and recycling practices.
- Transparently communicating our ESG strategies to suppliers and business partners to foster better collaboration.

持續改善及監察

為求持續精益求精，本集團已為不久將來制訂以下具體目標及目的：

- 實施節能、節材及廢棄物分類措施，以實現溫室氣體（「**溫室氣體**」）排放目標。
- 評估及引進低成本措施、資本改善及新技術，以改善項目表現。
- 為僱員提供環境、社會及管治事宜、自我評估、可持續物料及回收慣例的培訓。
- 向供應商及業務合作夥伴透明地披露環境、社會及管治策略，以促進更好的合作。

THE BOARD STATEMENT
董事會聲明

PERFORMANCE MONITORING

The management team is responsible for monitoring the Group's ESG- related performance and reporting to the Board as necessary. Monitoring methods include:

- Reviewing previous assessments, annual reports, and ESG reports related to environmental protection, social responsibility, and corporate governance.
- Linking significant ESG matters that affect the Group's operations.
- Identifying risks related to the Group's impact on health, safety, environment, and societal issues.

By implementing this comprehensive ESG risk management framework, the Group ensures it is well-equipped to evaluate and mitigate risks associated with its sustainability efforts, maintaining resilience and adaptability in a dynamic business environment.

表現監察

管理層團隊負責監察本集團環境、社會及管治相關表現，並在必要時向董事會報告。監察方法包括：

- 審閱有關環境保護、社會責任及企業管治方面的過往評估、年報以及環境、社會及管治報告。
- 聯繫影響本集團營運的重大環境、社會及管治事宜。
- 識別有關本集團影響健康、安全、環境及社會事宜的風險。

透過實施全面環境、社會及管治風險管理框架，本集團可確保其已準備充足以評估及降低與可持續發展工作相關的風險，並在變幻莫測的商業環境中保持靈活及應變能力。

STAKEHOLDERS' ENGAGEMENT AND MATERIALITY
持份者參與及重要性

The Group values stakeholder input and feedback, recognising their potential impact on our business. The Group regularly engages with stakeholders through various channels, as outlined in the table below. Additionally, the Group conducted group discussions to specifically address ESG material topics. During the Reporting Period, the Group engaged in discussions on ESG material topics with our printing house and the Branch Registrar.

本集團深明持份者對我們的業務所帶來的潛在影響，因此十分重視持份者的意見與反饋。本集團透過下表所示各種渠道定期與持份者溝通。此外，本集團舉行小組討論，專門處理環境、社會及管治的重大議題。於報告期間，本集團已與印刷廠及過戶登記處分處就環境、社會及管治重大議題進行討論。

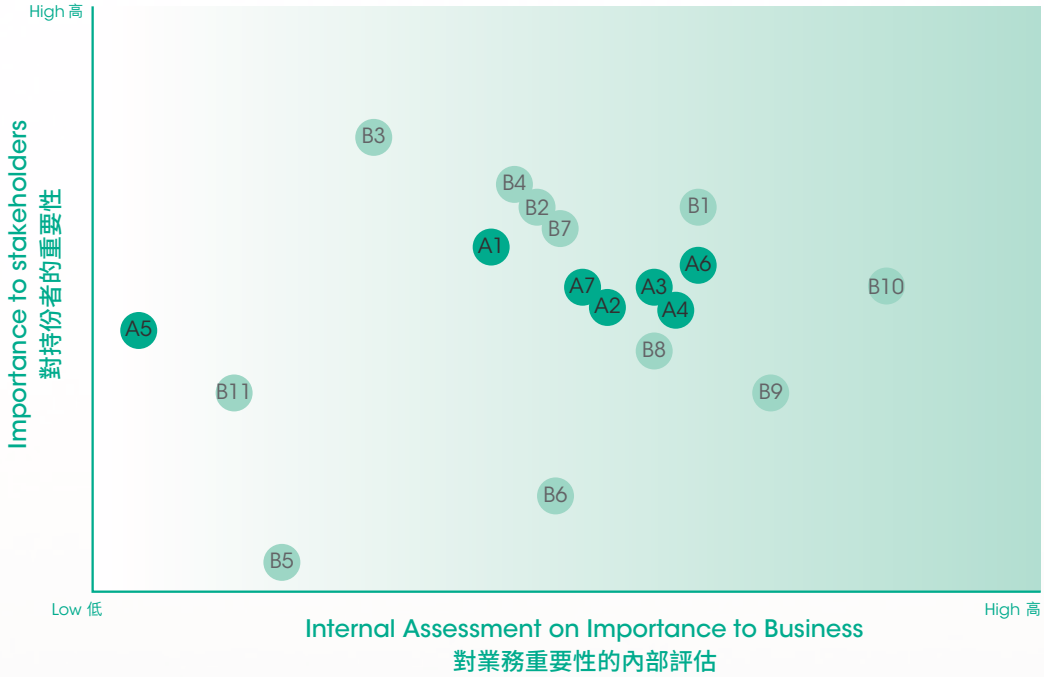
Stakeholder Groups	**Communication Channels**	**持份者組別**	**溝通渠道**
Employees	– Meetings and conferences	僱員	– 大會及會議
	– Annual employee performance appraisals		– 年度僱員績效考核
	– Company notices and announcements		– 本公司通告及公告
	– Intranet and emails		– 內聯網及電郵
	– Staff opinion surveys		– 員工意見調查
	– Consultative Committee		– 諮詢委員會
Shareholders	– Annual Reports	股東	– 年報
	– Annual general meetings		– 股東週年大會
	– Company website		– 公司網址
	– Company notices and announcements		– 本公司通告及公告
	– Hotlines		– 熱線
Clients	– Meetings	客戶	– 大會
	– Company website		– 公司網址
Suppliers, service providers or contractors	– Meetings	供應商、服務供應商或承包商	– 大會
	– Company website		– 公司網址

STAKEHOLDERS' ENGAGEMENT AND MATERIALITY
持份者參與及重要性

During the Reporting Period, the Group has specifically engaged its internal and external stakeholders including directors, frontline staff, management, customers and third-party consultants to gain further insights on material aspects and challenges of its ESG matters via questionnaires. Based on the feedback collected, a materiality matrix was developed.

於報告期間，本集團特別邀請其內部及外部持份者（包括董事、前線員工、管理層、客戶及第三方顧問）參與，透過問卷進一步了解其環境、社會及管治事宜的重大方面及挑戰。根據所收集的反饋，我們制定了重要性矩陣。

Material Matrix
重要性矩陣



STAKEHOLDERS' ENGAGEMENT AND MATERIALITY
持份者參與及重要性

Environmental
環境

A1 Energy
能源

A2 Water
水

A3 Air Emission
廢氣排放

A4 Waste and Effluent
廢棄物及廢水

A5 Other Raw Materials Consumption
其他原料耗量

A6 Environmental Protection Measures
環保措施

A7 Climate Change
氣候變化

Social
社會

B1 Employment
僱傭

B2 Occupational Health and Safety
職業健康與安全

B3 Development and Training
發展及培訓

B4 Labour Standards
勞工準則

B5 Supplier Management
供應商管理

B6 IP
知識產權

B7 Data Protection
資料保障

B8 Customer Service
客戶服務

B9 Product/Service Quality
產品／服務質素

B10 Anti-corruption
反貪污

B11 Community Investment
社區投資

STAKEHOLDERS' ENGAGEMENT AND MATERIALITY
持份者參與及重要性

According to stakeholder feedback, the most important environmental and social aspects for the Group are:

- Anti-corruption
- Employment
- Environmental Protection Measures
- Air Emission
- Waste and Effluent

While anti-corruption continues to be a significant issue, several environmental topics have emerged as material concerns, distinguishing them from those identified in the previous reporting period. In response, the Group has made ongoing efforts to address these topics.

The Group will continue to manage these key material aspects through established policies and guidelines. The Group will actively engage with stakeholders and consistently review and refine our internal policies to enhance our ESG management and performance.

The Group welcomes stakeholders' feedback on the ESG approach and performance by giving suggestions or sharing views via email at ir@culturecom.com.hk.

根據持份者之反饋，對本集團而言最重要的環境及社會方面是：

- 反貪污
- 僱傭
- 環保措施
- 廢氣排放
- 廢棄物及廢水

儘管反貪污仍屬重大議題，惟若干環境議題已浮現為重要關注事項，有別於上一報告期間所辨識者。為此，本集團持續致力應對該等議題。

本集團將繼續透過既定政策及指引管理該等重要範疇。本集團亦會積極與持份者溝通，並不斷檢討及完善內部政策，以提升環境、社會及管治管理及表現。

本集團歡迎持份者就環境、社會及管治方針及表現提出反饋，透過電郵至ir@culturecom.com.hk提供建議或分享意見。

A1.EMISSIONS

As a non-manufacturing company, the Group's operations have a minimal negative impact on the environment. The Group does not produce hazardous waste in our daily activities. The Group's direct and indirect environmental impacts primarily arise from:

- Fuel consumption for owned vehicles and purchased electricity
- Business air travel
- Paper and water usage

The Group strictly complies with environmental protection and pollution control laws and regulations in both the PRC and Hong Kong, including:

- Environmental Protection Law of the PRC
- Energy Conservation Law of the PRC
- Law of the PRC on the Prevention and Control of Environmental Pollution by Solid Waste

During the Reporting Period, there were no instances of material non-compliance with relevant laws and regulations that significantly impacted the Group regarding air and GHG emissions, discharges into water and land, or the generation of hazardous and non-hazardous waste.

The Group has established an Environmental Policy Statement that outlines management procedures, roles, and responsibilities related to exhaust gas and GHG emissions, resource consumption, and waste generated in offices, facilities, and projects.

A1.排放

作為一間非製造業公司，本集團的營運對環境產生的負面影響相對甚微。本集團於其日常活動中並無產生任何有害廢棄物。本集團產生的直接及間接環境影響主要源於：

- 擁有的車輛及購買電力所消耗的燃料
- 商務航空差旅
- 消耗紙張及用水

本集團嚴格遵守中國及香港在環境保護及污染控制方面的法律及法規，包括：

- 中國環境保護法
- 中國節約能源法
- 中國固體廢物污染環境防治法

於報告期間，概無錄得有關廢氣及溫室氣體排放、向水及土地的排污或產生有害及無害廢棄物且對本集團有重大影響的相關法律及法規的重大違反事件。

本集團已制定環境政策聲明，概述有關辦公室、設施及項目所產生之廢氣與溫室氣體排放、資源消耗及廢棄物之管理程序、角色及職責。

A1. EMISSIONS (Continued)

A1.1 Air Emissions

Throughout the Reporting Period, passenger cars running on petrol were utilised for daily transportation. This mobile combustion resulted in air emissions, including nitrogen oxides ("**NO_x**"), sulfur oxides ("**SO_x**"), and particulate matter ("**PM**"). Due to an increase in the use of one of the company vehicles with the regular quota to access Macao, the Group observed an overall rise in emissions of NO_x and PM compared to the previous period.

A1. 排放（續）

A1.1 廢氣排放

於報告期間，使用汽油的乘用車乃用於日常交通。汽車燃料燃燒會產生廢氣排放物，包括氮氧化物（「**氮氧化物**」）、硫氧化物（「**硫氧化物**」）及懸浮粒子（「**懸浮粒子**」）。由於其中一輛擁有常規配額進入澳門的公司車輛使用量增加，本集團觀察到氮氧化物及懸浮粒子的排放較上一期間整體增加。

	Mobile fuel source 汽車燃料來源	Air emissions[1] (non-GHG) from the vehicle 汽車產生的廢氣排放[1]（非溫室氣體）		
		SO_x (kg) 硫氧化物 （公斤）	NO_x (kg) 氮氧化物 （公斤）	PM (kg) 懸浮粒子 （公斤）
FY 2024/25 二零二四／二五財政年度	Petrol 汽油	0.01	0.56	0.04
FY 2025/26 二零二五／二六財政年度	Petrol 汽油	0.01	2.62	0.24

Note(s):

1. The calculation method of air emissions is based on "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the HKex.

附註：

1. 廢氣排放的計算方法乃基於聯交所發佈之「如何編製環境、社會及管治報告－附錄二：環境關鍵績效指標之匯報指引」。

A1.EMISSIONS (Continued)

A1.2GHG Emissions

During the Reporting Period, 22.23 tonnes of carbon dioxide equivalent ("**tCO_{2eq}**") were emitted, resulting in an intensity of 0.03 tCO_{2eq}/m^2. The overall GHG emission intensity had no significant change compared to the last reporting period. The reported GHG emissions include but not limited to, CO_2, Nitrous oxide ("**N_2O**") and methane ("**CH_4**"), which were attributed to the following activities:

- Direct (scope 1) GHG emissions: the mobile combustion of fuels for transportation;
- Energy indirect (scope 2) GHG emissions: purchased electricity; and
- Other indirect (scope 3) GHG emissions: paper waste disposal at landfills and business air travel.

A1.排放（續）

A1.2溫室氣體排放

於報告期間，本集團的排放量為22.23噸二氧化碳當量（「**噸二氧化碳當量**」），密度為每平方米0.03噸二氧化碳當量。整體溫室氣體排放密度與上一報告期間比較並無重大變動。所報告的溫室氣體排放包括但不限於二氧化碳、氧化亞氮（「**氧化亞氮**」）及甲烷（「**甲烷**」），乃來自以下活動：

- 直接（範圍1）溫室氣體排放：用於交通工具燃燒之燃料；
- 能源間接（範圍2）溫室氣體排放：購買電力；及
- 其他間接（範圍3）溫室氣體排放：於堆填區處置的廢紙及商務航空差旅。

A1.EMISSIONS (Continued)

A1.排放（續）

A1.2GHG Emissions (Continued)

A1.2溫室氣體排放（續）

Scope 範圍	Emission sources 排放來源	Unit 單位	**GHG Emissions[2] in FY 2025/26 二零二五／二六財政年度 溫室氣體排放量[2]**	GHG Emissions in FY 2024/25 二零二四／二五財政年度 溫室氣體排放量
Scope 1 範圍1				
Direct GHG emission 直接溫室氣體排放	Petrol 汽油	tCO_{2eq} 噸二氧化碳當量	**1.77**	1.34
Scope 2 範圍2				
Energy indirect GHG emission[3] 能源間接溫室氣體排放[3]	Purchased electricity 購買電力	tCO_{2eq} 噸二氧化碳當量	**15.76**	19.24[4]
Scope 3 範圍3				
Other indirect GHG emission 其他間接溫室氣體排放	Category 5: Waste generated in operations (Paper waste disposed at landfills) 類別5：營運產生之廢棄物（於堆填區處置的廢紙）	tCO_{2eq} 噸二氧化碳當量	**4.70**	1.15
	Category 6: Business travel 類別6：商務差旅	tCO_{2eq} 噸二氧化碳當量	**-**	1.27
Total GHG Emission 總溫室氣體排放量		tCO_{2eq} 噸二氧化碳當量	**22.23**	23.00
GHG Emission Intensity[5] 溫室氣體排放密度[5]		tCO_{2eq}/m^2 噸二氧化碳當量／平方米	**0.03**	0.03

A1.EMISSIONS (Continued)

A1.2GHG Emissions (Continued)

Note(s):

2. The Group adopts operational control on the measurement approach, inputs and assumptions to measure GHG emissions due to the access to operational data. There have been no changes to the calculation methodologies used in the Reporting Period compared to the previous Reporting Period.

   GHG emission data are presented in terms of carbon dioxide equivalent and are based on, but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Resources Institute and the World Business Council for Sustainable Development; "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the HKex, and "Global Warming Potential Values" from the Sixth Assessment Report (AR6) published by the Intergovernmental Panel on Climate Change ("**IPCC**").

3. Emission factors for purchased electricity were sourced from the Sustainability Report 2025 published by HK Electric Investments for the Admiralty office, and 2025 Sustainability Report ESG Data Hub published by CLP Power Hong Kong Limited for the Tsuen Wan office and warehouse. Data on electricity consumption is unavailable for the Guangzhou and Beijing offices, as these locations operate in a shared office environment. Additionally, no data is available for the Zhuhai office because the local government provides electricity free of charge.

4. The data is restated after clarification of electricity consumption data due to enhancement of data collection method, leading to a restatement of the total GHG emission.

5. For the Reporting Period, total office area of the Hong Kong offices and warehouse is 673 m^2 (FY 2024/25: 673 m^2). The figure is also used to calculate other intensity data unless otherwise specified.

A1.排放（續）

A1.2溫室氣體排放（續）

附註：

2. 本集團對計量溫室氣體排放的計量方法、輸入數據及假設採用營運控制權，原因是本集團可取得營運數據。與上一報告期相比，本報告期內所使用的計算方法並無任何變動。

   溫室氣體排放數據以二氧化碳當量呈列，並基於（但不限於）以下標準及指引：世界資源研究所及世界可持續發展工商理事會頒佈的《溫室氣體盤查議定書：企業會計與報告標準》；聯交所頒佈的《如何編製環境、社會及管治報告－附錄二：環境關鍵績效指標之匯報指引》；及政府間氣候變化專門委員會（「**IPCC**」）發佈的第六次評估報告（AR6）中的「全球升溫潛能值」。

3. 購買電力的排放系數，分別取自港燈電力投資有限公司發表的《二零二五年可持續發展報告》（適用於金鐘辦公室）及中華電力有限公司發表的《二零二五年可持續發展報告ESG數據庫》（適用於荃灣辦公室及倉庫）。由於廣州及北京辦公室採用共享辦公室模式，故無法獲取耗電量數據。此外，由於珠海辦公室的電力由地方政府免費供應，故無法獲取數據。

4. 由於數據收集方法有所改進，本集團在釐清電力消耗數據後對相關數據作出重列，因而導致總溫室氣體排放量相應重列。

5. 報告期間，香港辦事處及倉庫的辦公總面積為673平方米（二零二四／二五財政年度：673平方米）。該數字亦用於計算其他密度數據，除非另有說明。

A1.EMISSIONS (Continued)

A1.3 Hazardous Waste

The Group adheres to national and local laws regarding the disposal of hazardous electronic waste, including the Law of the PRC on the Prevention and Control of Environmental Pollution by Solid Waste.

No hazardous waste was generated by the Group during the Reporting Period. When there is any hazardous waste generated, it will be collected by licensed handlers for proper recycling or treatment before disposal.

A1.排放（續）

A1.3有害廢棄物

本集團遵守有關處置有害電子廢棄物的國家及地方法律，包括中國固體廢物污染環境防治法。

報告期間，本集團並無產生有害廢棄物。當產生有害廢棄物時，其將由持牌處理商收集，以便於處置前作妥善回收或處理。

A1.EMISSIONS (Continued)

A1.4 Non-hazardous Waste

There were 1.0 tonne of comic books and 0.98 tonnes of waste paper disposal from the Hong Kong offices during the Reporting Period, while other general office waste was not recorded as it is insignificant. The use of office paper has risen considerably during the Reporting Period, primarily due to an increase in the printing of announcements and a greater number of shareholder meetings taking place. As a result, the overall waste generation has increased by 65% compared to the aggregate amount of 1.20 tonnes in FY 2024/25. The data regarding this is shown as below:

A1.排放（續）

A1.4無害廢棄物

於報告期間，香港辦公室共棄置漫畫書1.0噸、廢紙0.98噸，其他一般辦公廢棄物量不大，故未予記錄。於報告期間，辦公用紙量大增，主要因公告印製量增加及舉行多場股東大會。因此，整體廢棄物的產生量較二零二四／二五財政年度的總量1.20噸增加65%。相關數據如下：

Non-hazardous Waste Data 無害廢棄物數據	**Waste Generation in FY 2025/26** **二零二五／二六財政年度廢棄物產生量**	Waste Generation in FY 2024/25 二零二四／二五財政年度廢棄物產生量
Waste office paper (in tonnes) **辦公室廢紙（噸）**	**0.98**	0.24
Comic books disposal (in tonnes) **棄置漫畫書（噸）**	**1.00**	0.96
Total non-hazardous waste (in tonnes) **無害廢棄物總量（噸）**	**1.98**	1.20
Total non-hazardous waste generation intensity (in kg/m²) **無害廢棄物產生密度總量（公斤／平方米）**	**2.94**	1.78

A1. EMISSIONS (Continued)

A1.5 Emissions Mitigation Measures and Targets

Business Travel Emissions Reduction

To minimise indirect emissions from business air travel, the Group promotes the use of virtual communication tools (such as Tencent Meetings, WeChat, and conference calls) for engagements with business partners and colleagues across regions. When travel is unavoidable, employees must obtain prior approval from senior management and the CEO. Unless under exceptional circumstances, all staff including management are required to travel in economy class. The Group monitors business travel activity and associated carbon emissions to assess trends and identify further reduction opportunities. During the Reporting Period, there was no air business travel, resulting in no associated GHG emissions.

Sustainable Fleet Management

The Group's vehicle fleet operates on high-quality fuel, with regular inspections and maintenance to optimise efficiency and reduce emissions. As part of its long-term strategy, the Group plans to transition to low- or zero-emission vehicles. Employees are also encouraged to use public transportation for their daily commute.

A1. 排放（續）

A1.5 減排措施及目標

減少商務差旅排放

為盡量減少商務航空差旅所產生的間接排放，本集團推廣使用騰訊會議、微信及電話會議等虛擬溝通工具與不同地區的業務夥伴及同事進行溝通。當差旅不可避免時，僱員必須事先獲得高級管理層及行政總裁批准。除非在特殊情況下，否則所有員工（包括管理層）均須乘坐經濟艙。本集團監控商務差旅活動及相關碳排放量，以評估趨勢並識別進一步減少碳排放量的機會。於報告期間，本集團概無商務航空差旅，繼而未產生相關的溫室氣體排放。

可持續的車隊管理

本集團的車隊使用優質燃料，並定期進行檢查及維修以優化效率並減少排放。本集團長期策略的一部分為計劃過渡至低排放或零排放車輛。我們亦鼓勵僱員在日常通勤時使用公共交通工具。

A1.EMISSIONS (Continued)

A1.5 Emissions Mitigation Measures and Targets (Continued)

Sustainable Fleet Management (Continued)

By encouraging the use of electric vehicles, the Group targets to reduce GHG emissions by 10% by FY 2031/32 compared to FY 2021/22.

A1.排放（續）

A1.5減排措施及目標（續）

可持續的車隊管理（續）

透過鼓勵使用電動汽車，本集團的目標是於二零三一／三二財政年度前將溫室氣體排放較二零二一／二二財政年度減少10%。

Indicator 指標	Baseline (FY 2021/22) 基線（二零二一／二二財政年度）	Target (FY 2031/32) 目標（二零三一／三二財政年度）	Reporting Period Performance 報告期間績效	Progress 進度
Total GHG emissions	54.97 tCO_{2eq}	Reduce the GHG emission by 5%, implying a total GHG emission of 52.22 tCO_2eq	22.23 tCO_{2eq}	Achieved and the GHG emission level was reduced by 3% compared to the last reporting period.
溫室氣體排放總量	54.97噸二氧化碳當量	將溫室氣體排放量減少5%，即溫室氣體總排放量為52.22噸二氧化碳當量	22.23噸二氧化碳當量	已達成，與上一報告期間相比，溫室氣體排放量減少3%。

Supply Chain Emissions

Acknowledging the significance of Scope 3 emissions, the Group prioritises local suppliers where feasible to reduce transport-related emissions in its supply chain. This approach supports lower carbon footprints in product delivery while fostering regional partnerships. Our supply chain management approach is detailed in the section headed "B5. Supply Chain Management".

供應鏈排放

本集團深明範圍3排放的重要性，故在可行的情況下會優先採用當地供應商，以減少供應鏈中與運輸相關的排放。此舉可降低產品運送過程中的碳足跡，同時促進區域夥伴關係。我們的供應鏈管理方法詳述於「B5. 供應鏈管理」一節。

A1. EMISSIONS (Continued)

A1.6 Wastes Reduction Initiatives and Targets

To support and promote Green Office initiatives, the Group has implemented several measures to reduce waste generation:

- Reusing envelopes, kraft envelopes, and files;
- Sharing office supplies, such as staplers and hole punchers;
- Replacing paper cups with glass cups;
- Providing recycling bins with clear instructions;
- Reusing festive decorations whenever possible;
- Encouraging employees to reuse red envelopes during the Chinese New Year;
- Promoting double-sided printing for office documents; and
- Transitioning to digital means for office administration processes whenever possible.

A1. 排放（續）

A1.6 減廢措施及目標

為支持及推行綠色辦公室措施，本集團已實施多項措施以減少廢棄物的產生：

- 重用信封、公文袋及文件夾；
- 共用釘書機及打孔機等辦公用具；
- 以玻璃杯代替紙杯；
- 設置多個回收箱，並附上清晰指示；
- 盡可能重複使用節日裝飾品；
- 鼓勵僱員於農曆新年重用紅封包；
- 鼓勵辦公室文件使用雙面打印；及
- 盡可能將辦公室行政流程轉換為數位方式。

A1.EMISSIONS (Continued)

A1.6 Wastes Reduction Initiatives and Targets (Continued)

Obsolete stock, including old comic books and unsold or recalled items, is stored in the Group's warehouse. After a designated period, this stock will be collected by licensed recyclers. In the coming years, the Group plans to use Forest Stewardship Council ("**FSC**") certified paper for its bulk printing activities.

With the above-mentioned measures, the Group aims to reduce the total waste generation by 5% compared to FY 2021/22 by FY 2031/32.

A1.排放（續）

A1.6減廢措施及目標（續）

陳舊存貨（包括往期漫畫書及未售出或回收貨品）均存放於本集團的倉庫。於存放一段指定時間後，存貨會經由持牌回收商收集。於未來數年，本集團計劃就其批量印刷活動使用森林管理委員會（「**森林管理委員會**」）認證紙張。

透過上述措施，本集團旨在於二零三一／三二財政年度前將總廢棄物產生較二零二一／二二財政年度減少5%。

Indicator 指標	Baseline (FY 2021/22) 基線（二零二一／二二財政年度）	Target (FY 2031/32) 目標（二零三一／三二財政年度）	Reporting Period Performance 報告期間績效	Progress 進度
Total waste generation[6]	4.34 tonnes	Reduce the total waste generation by 5%, implying a total waste generation of 4.12 tonnes.	1.98 tonnes	Achieved and yet the total waste generation increased by 65% compared to the last reporting period, due to increased printing of paper.
廢棄物產生總量[6]	4.34噸	將廢棄物產生總量減少5%，即廢棄物產生總量為4.12噸。	1.98噸	已達成，惟與上一報告期間相比，廢棄物產生總量增加65%，原因為紙張印刷量增加。

Note(s):

6. The term "total waste generation" refers to the combined amount of both hazardous and non-hazardous wastes that were generated over the course of each Reporting Period.

附註：

6. 「廢棄物產生總量」一詞指各報告期間所產生有害及無害廢棄物的總量。

A1. EMISSIONS (Continued)

A1.6 Wastes Reduction Initiatives and Targets (Continued)

Paper Use Efficiency Initiatives

The Group is committed to creating a more paperless work environment, which not only reduces environmental impact but also aligns with our commercial goals. Going paperless provides several advantages, including:

- **Space Savings:** Reducing the physical storage needed for paper documents.
- **Enhanced Information Sharing:** Facilitating easier access to information via IT networks.
- **Streamlined Documentation:** Simplifying procedures related to documentation.

To promote a paperless approach, the Group encourages the use of electronic documents for both internal and external communications. Most office documents have been digitised to minimise paper usage and storage needs. The Group strongly recommends that shareholders access corporate communications, including financial reports and other business documents, through the HKex or the Group's website, rather than relying on printed versions. This transition has significantly reduced the quantity of printed materials, resulting in both environmental benefits and cost savings on printing and administrative overhead.

A1. 排放（續）

A1.6 減廢措施及目標（續）

用紙效益措施

本集團致力於創造進一步無紙化的工作環境，不僅可以減少對環境的影響，亦符合我們的商業目標。實現無紙化具有多項優勢，包括：

- **節省空間**：減少紙張文件所需的實體儲存空間。
- **加強資訊分享**：促進透過資訊科技網路更輕易獲取資訊。
- **簡化文書程序**：簡化文書程序相關程序。

為推動無紙化，本集團鼓勵使用電子文件作內部及外部溝通。大部分辦公室文件均已數碼化，從而節省用紙及儲存空間。本集團亦強烈建議股東透過聯交所或本集團網站查閱財務報告及其他商業文件等企業通訊，而非依賴印刷本。該轉變大幅減少印刷材料的數量，不僅有利於環境，而且亦可節省印刷成本及行政費用。

A1.EMISSIONS (Continued)

A1.6 Wastes Reduction Initiatives and Targets (Continued)

Paper Use Efficiency Initiatives (Continued)

At the employee level, the Group suggests several practices to optimise paper use:

- **Print Preview:** Utilising the "print preview" function to adjust document layouts before printing.
- **Duplex Printing:** Encouraging double- sided printing and copying to further reduce paper consumption.
- **Reuse of Single-Sided Pages:** Collecting and reusing any single-sided printed pages within the office.
- **Paper Recycling:** Implementing recycling bins to collect used paper, old newspapers, and magazines.

Through these concerted efforts to minimise paper consumption and promote recycling, the Group demonstrates its commitment to environmental stewardship while achieving operational efficiencies.

A1.排放（續）

A1.6減廢措施及目標（續）

用紙效益措施（續）

於僱員層面，本集團建議數項優化紙張使用的做法：

- **列印預覽**：善用「列印預覽」功能，在列印前調整文件版面。
- **雙面列印**：鼓勵雙面列印及影印以進一步減少紙張消耗。
- **重複使用單面頁**：在辦公室內收集並重複使用任何單面列印的頁面。
- **紙張回收**：設置回收箱收集廢紙、舊報紙及雜誌。

透過共同努力盡量減少紙張消耗並促進回收利用，本集團展示其對環境管理之承諾，同時亦實現營運效率。

ENVIRONMENTAL
環境

A2. USE OF RESOURCES

The Group is dedicated to optimising the use of natural resources. As part of this commitment, the Group has implemented various efficiency initiatives aimed at minimising energy consumption and water usage across our operations. These measures are aligned with the Group's overarching environmental objectives and commitments.

A2.1 Energy Consumption

During the Reporting Period, purchased electricity and petrol were consumed for office, warehouse operations and transportation respectively.

Compared to the previous reporting period, the overall energy intensity has reduced by 9%, which can be attributed to effective implementation of energy-saving measures.

A2. 資源使用

本集團致力於優化自然資源的使用。作為這承諾的一部分，本集團已實施多項提高效率的措施，旨在將我們營運中的能源耗量及耗水量降至最低。該等措施與本集團的整體環境目標及承諾一致。

A2.1 能源耗量

於報告期間，購買電力及汽油分別用於辦公室、倉庫運作以及交通。

與上一報告期間相比，整體能源密度已減少9%，歸因於本集團有效實施節能措施。

A2. USE OF RESOURCES (Continued)

A2. 資源使用（續）

A2.1 Energy Consumption (Continued)

A2.1 能源耗量（續）

Energy Consumption Sources 能源消耗來源	Consumption (in individual unit) 消耗量（按自有單位）	Consumption in FY 2025/26 (in kWh)[7] 二零二五／二六財政年度消耗量（千瓦時）[7]	Consumption in FY 2024/25 (in kWh) 二零二四／二五財政年度消耗量（千瓦時）
Purchased Electricity **購買電力**	39,005 kWh 39,005千瓦時	**39,005**	44,883[8]
Petrol **汽油**	663 Litres 663升	**6,424**	4,859
Total Energy Consumption (in kWh) **能源總耗量（千瓦時）**		**45,429**	49,742
Total Energy Consumption Intensity (in kWh/m²) **能源總耗量密度（千瓦時／平方米）**		**67.50**	73.91

Note(s):

7. Conversion factors were referred to in the "Energy Statistics Manual" issued by the International Energy Agency.

8. The data is restated after clarification of electricity consumption data due to enhancement of data collection method, leading to a restatement of the total energy consumption.

附註：

7. 換算系數乃參考國際能源署發佈的「能源統計手冊」。

8. 由於數據收集方法有所改進，本集團在釐清電力消耗數據後對相關數據作出重列，因而導致能源總耗量相應重列。

A2. USE OF RESOURCES (Continued)

A2.2 Water Consumption

The Group's water consumption data is unavailable for the Reporting Period because water usage in other premises within the reporting scope is centrally managed by property management offices. As a result, the Group did not have control over water consumption or any related water-saving initiatives. There were no issues in sourcing water that is suitable for our needs.

A2.3 Energy Use Efficiency Initiatives and Targets

The Group is committed to promoting energy-saving measures across its offices and warehouses. The following mitigation initiatives have been implemented to enhance energy efficiency:

- **Temperature Management:** Employees are advised to set air conditioning temperatures at 25° C to optimise energy use.
- **Air Conditioning Controls:** Air conditioning must be switched off in unoccupied rooms.
- **Lighting Practices:** Non-essential lighting is turned off when offices are only partially occupied, and employees are required to turn off lights, air conditioners, printers, and computers before leaving.

A2. 資源使用（續）

A2.2 耗水量

由於報告範圍內其他樓宇的用水由物業管理處集中管理，故本集團於報告期間並未獲取耗水量數據。因此，本集團無法控制耗水量或任何相關的節水措施。在採購適合我們需要的水源方面並無任何問題。

A2.3 節約能源措施及目標

本集團致力於在各辦公室及倉庫推廣節能措施。已實施以下節約措施以提高能源效率：

- **溫度管理**：建議員工將空調溫度設定在25°C，以最佳化能源使用。
- **空調控制**：無人使用的房間必須關閉空調。
- **照明慣常做法**：當辦公室只有部分人員使用時，非必要的照明會被關閉，僱員在離開之前必須關掉電燈、空調、打印機及電腦。

A2. USE OF RESOURCES (Continued)

A2.3 Energy Use Efficiency Initiatives and Targets (Continued)

- **Energy-Efficient Equipment:** The Group has purchased high energy-efficiency (Level 1) refrigerators and replaced standard light bulbs with LED lights.

- **Water Dispenser Management:** The automatic boiling function of office water dispensers is programmed to shut down after business hours. Additionally, the water dispensers in our Hong Kong offices are certified by the Electrical and Mechanical Services Department (EMSD) for their energy efficiency rating.

To further reduce energy demands, particularly during the summer months, the Group encourages a smart casual dress code on weekdays, allowing casual and cool attire on Fridays. This initiative helps minimise reliance on air conditioning.

A2. 資源使用（續）

A2.3 節約能源措施及目標（續）

- **節能設備：**本集團已購買高能源效率（一級能源標籤）的雪櫃，並用LED燈取代一般電燈。

- **飲水機管理：**辦公室飲水機的自動沸騰功能會在辦公時間後設定關閉。此外，我們香港辦公室的飲水機已獲得機電工程署的能源消耗評級。

為進一步降低能源需求，特別是在夏季，本集團鼓勵於平日穿著半正式便服，星期五則可穿著休閒裝及清涼裝。這項措施有助於減少對空調的需求。

A2. USE OF RESOURCES (Continued)

A2.3 Energy Use Efficiency Initiatives and Targets (Continued)

With the above-mentioned measures, the Group aims to reduce energy consumption by 10% compared to FY 2021/22 by FY 2031/32.

A2. 資源使用（續）

A2.3 節約能源措施及目標（續）

透過上述措施，本集團旨在於二零三一／三二財政年度前將能源耗量較二零二一／二二財政年度減少10%。

Indicator 指標	Baseline (FY 2021/22) 基線（二零二一／二二財政年度）	Target (FY 2031/32) 目標（二零三一／三二財政年度）	Reporting Period Performance 報告期間績效	Progress 進度
Energy Consumption	102,723 kWh	Reduce the total energy consumption by 5%, implying a total energy consumption of 97,587 kWh.	45,429 kWh	Achieved and the energy consumption intensity was reduced by 9% compared to the last reporting period.
能源耗量	102,723千瓦時	將能源總耗量減少5%，即能源總耗量97,587千瓦時。	45,429千瓦時	已達成，與上一報告期間相比，能源消耗密度減少9%。

A2. USE OF RESOURCES (Continued)

A2.4 Water Use Efficiency Initiatives and Targets

The Group's business does not involve heavy water use, and thus no formal water-saving policy has been implemented. Since the Group's water use was deemed immaterial based on the materiality assessment, no specific water-saving targets have been set during the Reporting Period. However, employees are still encouraged to reduce unnecessary freshwater consumption. The Group has implemented automated water dispensers equipped with timers to ensure the shut-off of water supply after a set duration, thereby promoting water conservation throughout its operations. When applicable, water is recycled for purposes such as watering indoor plants. The Group will regularly review the necessity of setting water-saving targets going forward.

A2.5 Packaging Materials

Printed books are a primary product of the Group. Plastic covers are utilised for book packaging at outsourced printing facilities. The Group encourages these factories to optimise the use of raw and packaging materials, including the adoption of degradable plastics, to maximise both economic and environmental benefits. However, due to the minimal consumption of plastic covers, quantitative data on usage has not been recorded.

A2. 資源使用（續）

A2.4 節約用水措施及目標

本集團的業務並不涉及大量用水，故並無實行正式的節水政策。由於根據重要性評估，本集團用水量並不重大，故報告期間並無設定具體節水目標。然而，仍鼓勵僱員減少不必要的淡水消耗。本集團已採用配備定時器的自動飲水機，以確保於設定時間後關閉供水，從而促進整個營運過程中節約用水。於適用的情況下，會用循環再用水澆灌室內植物等目的。本集團將定期檢視未來設定節水目標的必要性。

A2.5 包裝材料

印刷書為本集團主要產品之一。我們透過外包印刷廠使用塑膠套包裝書籍。本集團鼓勵該等廠商優化原材料及包裝材料的使用（包括採用可分解塑膠），從而最大程度提高經濟及環保效益。然而，由於塑膠套使用量甚少，故並無記錄量化數據。

ENVIRONMENTAL
環境

A3. THE ENVIRONMENT AND NATURAL RESOURCES

A3.1 Significant Impacts of Activities on the Environment

Although the Group's operations have not caused any significant adverse impacts on the environment or natural resources, it has proactively developed policies and procedures related to the environment and natural resources. The Group continuously monitors air emissions, wastewater discharge, and noise levels to ensure minimal effects on the surrounding environment and to maintain a healthy workplace for our employees. Additionally, the Group has not received any complaints from nearby communities regarding air pollution, odor, noise, or light pollution.

A3. 環境及天然資源

A3.1 業務活動對環境的重大影響

儘管本集團的營運並無對環境或天然資源造成任何重大不利影響，本集團仍主動制訂環境及天然資源相關政策及程序。本集團持續監控廢氣排放、污水排放及噪音水平，以確保對周邊環境的影響降至最低，並為僱員維持健康工作環境。此外，本集團並無接獲周邊社區對空氣污染、氣味、噪音或光污染的任何投訴。

A4. CLIMATE CHANGE

A4.1 Climate Change Governance

The Board focuses on managing the risks brought by climate change, integrating ESG, including climate-related issues into the corporate governance process, improving board-level supervision, and leading the management to cope with the climate risk in the existing business processes and the impact on the Group's overall strategy. The climate-related risks management has been integrated into the Group's risk management system and decisions on major transactions. The Board has the responsibility to monitor the effectiveness of its climate-related risks management, discuss, report and formulate related measures within the risk management process, such as the Board meetings, and formulate plans according to the risks identified in order to strengthen its ability to cope with the negative impacts brought from extreme weather emergency conditions. The Board ensures it maintains the appropriate skills and competencies to oversee climate-related issues through a combination of relevant expertise, ongoing training, and, where necessary, engagement of external consultants.

A4. 氣候變化

A4.1 氣候變化管治

董事會專注於管理氣候變化所帶來的風險，將環境、社會及管治（包括氣候相關議題）融入企業管治流程，提升董事會層級的監督，並帶領管理層應對現有業務流程中的氣候風險及對本集團整體策略的影響。與氣候相關的風險管理已納入本集團的風險管理系統及重大交易決策。董事會有責任監督其氣候相關風險管理是否有效，並在董事會會議等風險管理流程中討論、報告及制訂相關措施，並根據識別出的風險制訂計劃，以加強其應對極端天氣緊急情況所帶來的負面影響的能力。董事會透過結合相關專業知識、持續培訓，以及在必要時聘請外部顧問，確保自身具備適當技能與能力，以監督氣候相關議題。

A4. CLIMATE CHANGE (Continued)

A4.1 Climate Change Governance (Continued)

The Management Team ("**Team**") is established to support the Board and senior leadership in the effective management, coordination, and oversight of the Group's business, operations, compliance, and risk matters. The Team serves as the Group's primary internal coordination mechanism and is responsible for planning, implementing and integrating climate-related considerations into the Group's strategies and operations, and monitoring performance against climate-related targets and related action plans. To reinforce effective risk control, an IC Review is conducted every six months. Key insights on risks and opportunities from the IC Review are reported to the Board. Relevant controls and procedures are reviewed regularly by management to ensure effectiveness. For detailed information about the ESG governance of the Group, please refer to "The Board Statement – Risk Management and Governance" section.

A4. 氣候變化（續）

A4.1 氣候變化管治（續）

管理層團隊（「團隊」）成立之目的，在於支持董事會及高級管理層有效管理、協調及監督本集團之業務、營運、合規與風險事項。團隊作為本集團主要的內部協調機制，負責規劃、執行及整合氣候相關考量因素，並將其納入本集團策略與營運之中，同時監察氣候相關目標及相關行動計劃的落實進度。為強化風險管控成效，本集團每六個月進行一次內部監控審閱。內部監控審閱中識別的重大風險與機遇，均會匯報至董事會。管理層亦會定期檢視相關監控措施及程序，以確保其有效性。有關本集團環境、社會及管治管治的詳細資訊，請參閱「董事會聲明－風險管理及管治」一節。

A4. CLIMATE CHANGE (Continued)

A4.2 Climate Risk Identification

In alignment with the IFRS Sustainability Disclosure Standards, climate-related risks are classified into two primary categories: physical risks and transition risks. The Group has conducted a thorough analysis to identify various climate-related risks that could impact its business operations. These include acute physical risks, chronic physical risks, market risks, and reputational risks.

Given the scattered operating locations in the PRC and Hong Kong, the Group's business model and value chain do not currently face significant and concentrated climate-related risks and opportunities. Nevertheless, the Group regularly monitors related risks that may affect its operations and strives to grasp any related opportunities.

Assessment and prioritisation

To assess the potential effects of these climate-related risks on its value chain, the Group has evaluated the likelihood and severity of each risk. This assessment enables the Group to gauge the level of risk associated with each identified climate-related concern.

By proactively identifying and managing these climate-related risks, the Group seeks to protect its business operations and bolster its resilience against climate change. This strategy ensures that the Group is well-equipped to handle the challenges posed by climate-related disruptions, thereby supporting the long-term sustainability of its operations.

A4. 氣候變化（續）

A4.2 識別氣候風險

與國際財務報告準則可持續披露準則一致，氣候相關風險主要分為兩大類：物理風險及轉型風險。本集團已進行徹底分析，以識別可能影響其業務營運的各種氣候相關風險。該等風險包括急性物理風險、慢性物理風險、市場風險以及聲譽風險。

鑒於本集團於中國及香港之營運地點分散，其業務模式及價值鏈目前並未面臨重大且集中之氣候相關風險及機遇。儘管如此，本集團定期監察可能影響營運之相關風險，並致力把握任何相關機遇。

評估及優先級排序

為評估該等氣候相關風險對其價值鏈的潛在影響，本集團已評估每種風險的可能性及嚴重性。此評估使本集團能夠衡量與每個已識別的氣候相關問題相關的風險程度。

透過主動識別及管理該等氣候相關風險，本集團致力於保護其業務營運，並加強其對氣候變化的應變能力。此策略可確保本集團有足夠能力應對氣候相關干擾所帶來的挑戰，從而支持其業務的長期可持續發展。

A4.CLIMATE CHANGE (Continued) A4.氣候變化（續）

A4.2 Climate Risk Identification (Continued) A4.2識別氣候風險（續）

Time Span 時間範圍	Years 年期	Definition 定義
Short-term	1-5	Covers the period during which the Group faces severe and rapidly emerging climate risks. The focus of short-term strategies is to address the most urgent threats and implement gradual recovery measures.
短期	1年至5年	涵蓋本集團面臨嚴重且快速出現的氣候風險期間。短期策略的重點在於應對最迫切的威脅，並實施循序漸進的恢復措施。
Medium-term	5-10	During this period, the Group must organise and consolidate its short-term climate risk management, creating a deeper impact across its business operations and value chain.
中期	5年至10年	在此期間，本集團必須組織並鞏固其短期氣候風險管理，在整個業務營運及價值鏈中創造更深遠的影響。
Long-term	10 or more	This period extends to the long-term, systemic impacts of climate change that the Group must address. Structural changes can be made in the long run to mitigate and adapt to profound climate effects.
長期	10年或以上	這段期間延伸至氣候變化的長期性及系統性影響，本集團必須加以處理。長遠來看，可以進行結構變革，以減緩並適應深遠的氣候影響。

A4.CLIMATE CHANGE (Continued)

A4.2 Climate Risk Identification (Continued)

An ESG risk assessment was conducted based on assessing the possibility and impact of each identified risk into three levels: high, medium and low.

A4.氣候變化（續）

A4.2識別氣候風險（續）

環境、社會及管治風險評估乃根據每項已識別風險的可能性及影響評估，分為三個等級：高、中及低。

Risk levels 風險等級	Definition of the overall risk levels 整體風險等級的定義
High 高	Risks at this level may have serious consequences. There will highly likely be some impacts on the Group and hindrances for the Group to achieve strategic goals. 此級別的風險可能造成嚴重後果，很可能會對本集團造成一定影響，阻礙本集團實現策略目標。
Medium 中	Risks at this level may have serious consequences, but they are less likely to occur. Conversely, the consequences could be minor in nature, but the probability of occurrence is higher. 此級別的風險可能會造成嚴重後果，但發生的可能性較低。相反，後果可能屬輕微，但發生的可能性較高。
Low 低	Risks at this level have limited harm and consequences for the Group to achieve its strategic goals, and the probability of occurrence is low. 此級別的風險對本集團實現其策略目標的危害及後果有限，且發生的可能性較低。

A4.CLIMATE CHANGE (Continued) A4.氣候變化（續）

A4.2 Climate Risk Identification (Continued) A4.2識別氣候風險（續）

Climate risk type 氣候風險類型	Time horizon 時間範圍	Potential Financial Impact 潛在財務影響	Risk level 風險等級
Physical Risk 物理風險			
Acute physical risk	Short term	Extreme weather events such as cyclones, hurricanes or floods can disrupt the Group's supply chain, damage its assets and affect the operations of its retailing and wholesale businesses. Power outages can disrupt the Groups' digital marketing businesses and lead to increased expenses.	Medium
急性物理風險	短期	颱風、颶風或水災等極端天氣事件可阻礙本集團的供應鏈、損害其資產及影響其零售與批發業務的營運。停電可干擾本集團的數碼化市場推廣業務並導致開支增加。	中
Chronic physical risk	Medium to long term	Rising sea levels and increasing frequency of extreme weather events can pose a long-term threat to the Group's assets. Water scarcity and drought can also affect availability and price of raw materials, such as paper, which could impact on the traditional publishing and IPs licensing businesses.	Low
慢性物理風險	中至長期	海平面上升及極端天氣事件頻發，均可能對本集團的資產構成長期威脅。水資源短缺及乾旱亦可能影響原材料（如紙張）的供應及價格，從而可能影響傳統出版及知識產權授權業務。	低

A4.CLIMATE CHANGE (Continued)

A4.氣候變化（續）

A4.2 Climate Risk Identification (Continued)

A4.2識別氣候風險（續）

Climate risk type 氣候風險類型	Time horizon 時間範圍	Potential Financial Impact 潛在財務影響	Risk level 風險等級
Transition risk **轉型風險**			
Market risk	Long term	Increasing competition from companies that possess more sustainable business models and practices could impact the Group's market share and profitability. Also, changes in consumer preferences towards more sustainable products and services may result in a lower demand for the Group's products and services, which could ultimately lead to a reduction in revenue.	Medium
市場風險	長期	擁有更可持續商業模式及常規的公司帶來日益激烈的競爭，可能會影響本集團的市場份額及盈利能力。此外，消費者對更可持續產品及服務偏好的變化可能會導致對本集團產品及服務的需求下降，可能會最終導致收入減少。	中
Reputation risk	Long term	Lack of actions by the Group in addressing climate change and sustainability issues may result in reputational risks, potentially harming the Group's brand image and customer loyalty.	Medium
聲譽風險	長期	本集團應對氣候變化及可持續發展問題的行動不足可能造成聲譽風險，可能損害本集團的品牌形象及客戶忠誠度。	中

A4. CLIMATE CHANGE (Continued) A4. 氣候變化（續）

A4.2 Climate Risk Identification (Continued) A4.2 識別氣候風險（續）

Climate change opportunity 氣候變化機遇	Time horizon 時間範圍	Potential Financial Impact 潛在財務影響	Impact level 風險等級
Market Expansion 市場拓展			
The digitalisation of information	Short term	The digitalisation of information, a key focus area for the Group, offers several environmental benefits, including reduced consumption of resources like forest products, increased supply chain efficiency, and the promotion of more conscious consumer purchasing habits based on actual needs.	High 高
資訊數碼化	短期	資訊數碼化為本集團的重點關注領域，可帶來多種環保效益，包括減少森林產品等資源消耗、提高供應鏈效率及促進消費者根據實際需求形成更自覺的購買習慣。	
		The Group's digital marketing business, enhanced by the integration of AI technologies, is expected to generate ongoing environmental and social benefits, while simultaneously achieving commercial success and maintaining profitability. This holistic approach aims to strike a balance between protecting the environment and creating enduring social value. 本集團的數碼化市場推廣業務透過人工智能技術的整合增強，預計將產生持續的環境及社會效益，同時實現商業成功並保持盈利能力。此整體性方法旨在於保護環境與創造持久社會價值之間取得平衡。	

A4. CLIMATE CHANGE (Continued)

A4.3 Current and Anticipated Financial Impacts

The Group is aware of the growing climate-related risks to our business such as business model, strategy, resource allocation and the carrying amounts of assets and liabilities. The Group recognises that climate-related risks may impact its financial position. Extreme heat events may affect operational consumption metrics and lead to increased costs within the supply chain, diminishing production efficiency and cost control, which in turn lowers financial performance.

Additionally, cash flow may decrease due to the need for increased investments to address climate risks and maintain business operations. In light of the Group's strategies for managing climate-related risks and opportunities, the Group anticipates variations in financial performance to differing degrees over the short, medium, and long term. The Group plans to intensify its control measures and investments aimed at improving energy efficiency and reducing carbon emissions.

A4. 氣候變化（續）

A4.3 當前及預期的財務影響

本集團知悉，氣候相關風險對我們的業務模式、策略、資源配置及資產負債賬面值構成日益顯著的影響。本集團意識到氣候相關風險可能會影響其財務狀況。極端高溫事件可能影響營運消耗指標，並導致供應鏈內的成本增加，降低生產效率及成本控制，進而降低財務表現。

此外，由於需要增加投資以應對氣候風險及維持業務營運，現金流亦有機會減少。鑒於本集團管理氣候相關風險與機遇的策略，本集團預期短期、中期及長期的財務表現將會出現不同程度的波動。本集團計劃加強控制措施及投資，旨在提高能源效率並減少碳排放。

A4. CLIMATE CHANGE (Continued)

A4.3 Current and Anticipated Financial Impacts (Continued)

Based on the information that is available to the Group, it is unable to separately quantify relevant amounts and changes in financial position within the Reporting Period. The Group will continue to enhance its data capabilities and will disclose such effects as they become measurable in the future. In addition, the Group continues to monitor climate-related issues that could materially impact our business and operations. Where such issues are identified, the Group will conduct corresponding risk assessments and develop appropriate mitigation measures. These findings can inform both current operations and anticipated evolutions in our business model, with allocation of necessary resources to address climate-related risks and capitalise on emerging opportunities.

A4. 氣候變化（續）

A4.3 當前及預期的財務影響（續）

基於本集團目前可得資料，本集團無法單獨量化報告期間相關金額及財務狀況之變動。本集團將持續提升數據能力，待該等影響日後可量化時作出披露。此外，本集團持續監察可能對我們的業務及營運造成重大影響之氣候相關事宜。倘識別出該等事宜，本集團將開展相應風險評估，並制訂適當之緩解措施。該等分析結果可同時為現有營運及業務模式預期發展提供參考，本集團將調配所需資源，以應對氣候相關風險並把握新興機遇。

A4.CLIMATE CHANGE (Continued)

A4.4 Climate Change Scenarios

Aligning with the reporting scope, the Group has analysed the major impacts that the media and publishing industry may encounter under the climate scenarios recommended by HKex[9] during FY2024/25.

A4.氣候變化（續）

A4.4氣候變化情景

與報告範圍一致，本集團已於二零二四／二五財政年度分析媒體和出版業在聯交所建議的氣候情況下可能遇到的主要影響[9]。

Climate Scenario 氣候情景	Global Average Temperature Increase 全球平均溫度上升	Major Impacts 主要影響
Turquoise 綠松色	Projected to rise approximately 1.7°C by 2060 and approximately 1.8°C by 2100. 預計到二零六零年會上升約1.7°C，到二一零零年會上升約1.8°C。	– Increased demand for eco-friendly and low carbon services and products. – 環保、低碳服務與產品的需求增加。 – Growth in the market for sustainable packaging solutions. – 可持續包裝解決方案市場的成長。 – Enhanced focus on circular economy practices. – 更加注重循環經濟實踐。
Brown 棕色	Projected to rise approximately 2.4°C by 2060 and approximately 4.4°C by 2100. 預計到二零六零年會上升約2.4°C，到二一零零年會上升約4.4°C。	– Heightened risk of regulatory non-compliance leading to financial penalties. – 違反法規導致罰款的風險增加。 – Disruption of supply chains due to extreme weather events. – 極端天氣事件導致供應鏈中斷。 – Increased operational costs associated with carbon pricing and regulatory compliance. – 與碳定價及法規遵從相關的營運成本增加。

Note(s):

9. HKex. (2021). Guidance on climate disclosures. Hong Kong Exchanges and Clearing Limited. https://www.hkex.com.hk/-/media/HKEX-Market/Listing/Rules-and-Guidance/Environmental-Social-and-Governance/Exchanges-guidance-materials-on-ESG/guidance_climate_disclosures.pdf

附註：

9. 聯交所。(2021)。氣候信息披露指引。香港交易及結算所有限公司。https://www.hkex.com.hk/-/media/HKEX-Market/Listing/Rules-and-Guidance/Environmental-Social-and-Governance/Exchanges-guidance-materials-on-ESG/guidance_climate_disclosures_c.pdf

A4. CLIMATE CHANGE (Continued)

A4.4 Climate Change Scenarios (Continued)

The scenario analysis exercise is based on assumptions that may or may not materialise and on the information available at the time of preparation, and the scenarios may be influenced by additional factors beyond the assumptions made in the exercise and hence do not represent actual future outcomes.

The results of the scenario analysis indicate that physical risks present a greater level of risk compared to transition risks, prompting the Group to intensify its efforts in addressing these challenges.

The scenario-based approach enables the Group to prioritise mitigation efforts, strengthen its resilience to ensure sustainable, climate-adaptive operations. The Group believes its capacity to adjust or adapt its strategy and business model to climate change is flexible and adequate. Moving forward, the Group will focus on enhancing the climate resilience features on the relatively more vulnerable assets and business activities by strategically prioritising resources.

A4. 氣候變化（續）

A4.4 氣候變化情景（續）

情景分析基於多項未必會成真之假設及編製時可得的資料作出，且有關情景或受本次分析所設定假設以外之其他因素影響，因此並不代表未來實際狀況。

情景分析結果顯示，物理風險所帶來之風險程度高於轉型風險，本集團因而加大力度應對相關挑戰。

透過情景分析方法，本集團可劃分各項緩解措施之優先次序，增強韌性，以保障可持續且具有氣候適應性的營運。本集團認為其針對氣候變化調整策略與業務模式的能力靈活且充分。展望未來，本集團將透過策略性資源配置，著重提升相對脆弱的資產及業務活動的氣候韌性。

A4. CLIMATE CHANGE (Continued)

A4.5 Risk Management

The Group incorporates climate-related risks into our holistic risk management framework. This process evaluates risks by considering both their likelihood and impact. Impact is assessed against factors including strategy, finance, compliance, operations, risk, and any significant issues or breaches. Likelihood is gauged based on historical data and information reasonably available during the Reporting Period. By combining these likelihood and impact scores, risks are classified into three distinct risk levels. Events of higher severity are prioritised, along with their corresponding mitigation plans, are reported annually to senior management and the Board.

A4.6 Commitment to a Sustainable Transition

The Group's operations in Hong Kong support the goal of achieving carbon neutrality by 2050, in accordance with the "Hong Kong Climate Action Blueprint 2050."

A4. 氣候變化（續）

A4.5 風險管理

本集團將氣候相關風險納入整體風險管理架構之內。有關流程會同時參考風險發生機率及影響程度進行評估。評估影響層面涵蓋策略、財務、合規、營運、風險，以及任何重大事項或違規情況。發生機率則根據歷史數據及報告期間可合理取得的資料作衡量。綜合該等機率及影響評分後，風險會劃分為三個不同風險等級。嚴重程度較高之風險事項及其對應緩解方案會列為優先處理項目，並每年向高級管理層及董事會匯報。

A4.6 對可持續轉型的承諾

根據「香港氣候行動藍圖2050」，本集團在香港的業務支持在二零五零年前實現碳中和目標。

A4. CLIMATE CHANGE (Continued)

A4.6 Commitment to a Sustainable Transition (Continued)

Due to the Group's office-based operation, the Group considers that our risk under climate change is relatively low. Currently, the Group has not factored internal carbon pricing (ICP) or climate-related considerations into its remuneration policy. However, by actively considering sustainable technologies and services, the Group aims to reduce long-term operational costs and enhance market competitiveness, gradually mitigate the climate change-related financial risks in the coming years.

The Group is in progress of developing a climate-related transition plan. To further its climate commitment, the Group will continue to explore the feasibility of establishing a long-term carbon neutralisation target as part of the Group's transition plan.

A4. 氣候變化（續）

A4.6 對可持續轉型的承諾（續）

由於本集團主要於辦公室營運，本集團認為在氣候變化下的風險相對較低。目前，本集團未將內部碳定價或與氣候相關的考量納入其薪酬政策。然而，本集團旨在透過積極考慮可持續發展技術及服務降低長期營運成本及提高市場競爭力，在未來數年逐步減輕與氣候變化相關的財務風險。

本集團現正制訂氣候相關轉型計劃。為進一步落實氣候相關承諾，本集團將持續研究制訂長遠碳中和目標之可行性，並將其納入本集團的轉型計劃當中。

A4. CLIMATE CHANGE (Continued)

A4.6 Commitment to a Sustainable Transition (Continued)

Metrics and Targets

To measure the level and impact of the Group's climate-related risks, the Group monitors metrics and indicators to ensure an effective and quantitative assessment. The Group regularly monitors and reviews the following aspects and their corresponding indicators. The Group has also set absolute targets on reducing GHG emissions and energy consumption in Hong Kong offices and warehouse as a mitigation measure to lower carbon footprints in product delivery while fostering regional partnerships, as detailed in the sections "A1.5 Emissions Mitigation Measures and Targets" and "A2.3 Energy Use Efficiency Initiatives and Targets" of this report. As the Group is not engaged in carbon-intensive activities, its GHG target was not derived using a sectoral decarbonisation approach, and the Group has no plans to achieve the gross target using carbon credits.

A4. 氣候變化（續）

A4.6 對可持續轉型的承諾（續）

指標及目標

為計量本集團氣候相關風險的等級及影響，本集團監察指標及目標，確保有效及量化評估。本集團定期監察及檢討以下方面及其相應目標。本集團亦就香港辦公室及倉庫之溫室氣體排放與能源消耗制定絕對減排目標，作為減低產品交付碳足跡之緩解措施，同時積極建立地區合作夥伴關係，詳情載於本報告「A1.5減排措施及目標」及「A2.3節約能源措施及目標」各節。由於本集團並無經營高碳排放業務，其溫室氣體減排目標並非按行業脫碳方法制訂，且本集團不擬透過碳信用額達致總體減排目標。

Aspects 方面	Indicators 目標
Carbon emissions **碳排放**	Scope 1, Scope 2, Scope 3 GHG emissions (in tCO_{2eq}), total GHG emissions (in tCO_{2eq}) and the GHG emission intensity (in tCO_{2eq}/m^2) as shown in the section "A1.2 GHG Emissions" of this ESG report 誠如本環境、社會及管治報告「A1.2溫室氣體排放」一節所示，範圍1、範圍2、範圍3溫室氣體排放（噸二氧化碳當量）、溫室氣體排放總量（噸二氧化碳當量）及溫室氣體排放密度（噸二氧化碳當量／平方米）
Energy and resources utilisation **能源及資源使用**	Energy consumption (in kWh) and its intensities (in kWh/m^2) as shown in the section "A2.1 Energy Consumption" of this report 本報告「A2.1能源耗量」一節所示的能源耗量（千瓦時）及其密度（千瓦時／平方米）

SOCIAL – EMPLOYMENT AND LABOUR PRACTICES
社會－僱傭及勞工常規

B1. EMPLOYMENT

The Group stringently complies with the national and local laws and regulations concerning employment and labour practices, including but not limited to the following:

- The Employment Ordinance of Hong Kong;
- The Sex Discrimination Ordinance of Hong Kong;
- The Disability Discrimination Ordinance of Hong Kong;
- The Race Discrimination Ordinance of Hong Kong;
- Labour Law of the PRC;
- Labour Contract Law of the PRC;
- Law of the PRC on the Protection of Rights and Interests of Women;
- Law of the PRC on the Protection of Minors;
- Law of the PRC on the Protection of Disabled Persons; and
- Social insurance Law of the PRC.

B1. 僱傭

本集團嚴格遵守有關僱傭及勞工常規的國家及本地法律及法規，包括但不限於以下各項：

- 香港僱傭條例；
- 香港性別歧視條例；
- 香港殘疾歧視條例；
- 香港種族歧視條例；
- 中國勞動法；
- 中國勞動合同法；
- 中國婦女權益保障法；
- 中國未成年人保護法；
- 中國殘疾人保障法；及
- 中國社會保險法。

B1. EMPLOYMENT (Continued)

No non-compliance with relevant laws and regulations that have a significant impact on the Group relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare had been identified during the Reporting Period.

The Employee's Handbook continues to serve as the guideline and working procedure to manage employment and labour-related practices. During the Reporting Period, there were no major changes in policies relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunities, diversity and anti-discrimination.

Workforce

At the end of the Reporting Period, the Group had a total of 34 employees (FY 2024/25: 45 employees). The figures below present the workforce distribution by employment category, gender, age group, employment type and geographical region.

B1. 僱傭（續）

於報告期間，概無發現違反有關補償及解僱、招聘及晉升、工時、假期、平等機會、多元化、反歧視以及其他福利且對本集團有重大影響的相關法律法規。

員工手冊繼續作為管理僱傭及與勞工相關常規的指引及工作流程。於報告期間，概無就有關補償及解僱、招聘及晉升、工時、假期、平等機會、多元化以及反歧視政策作重大變更。

僱員

於報告期間末，本集團共有34名僱員（二零二四／二五財政年度：45名僱員）。以下數字呈列按僱傭類別、性別、年齡組別、僱傭類型及地區劃分的僱員分佈。

SOCIAL – EMPLOYMENT AND LABOUR PRACTICES
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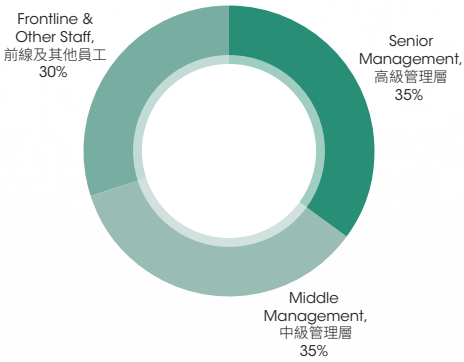
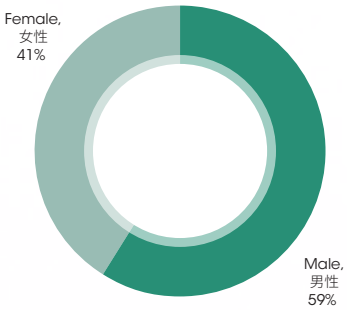
B1. EMPLOYMENT (Continued)
Workforce (Continued)

B1. 僱傭（續）
僱員（續）

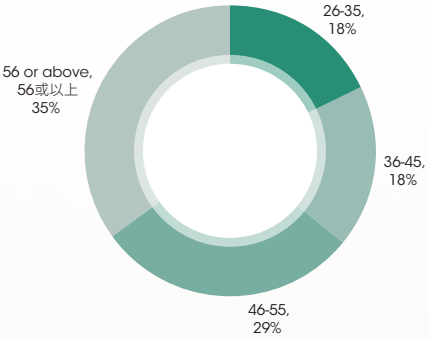
Workforce Distribution by Employment Category
按僱傭類別劃分的僱員分佈



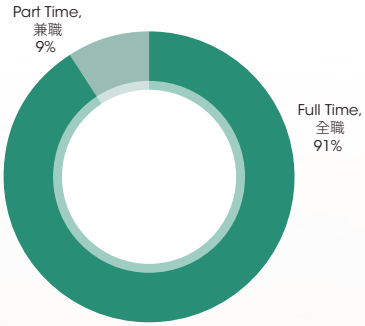
Workforce Distribution by Gender
按性別劃分的僱員分佈



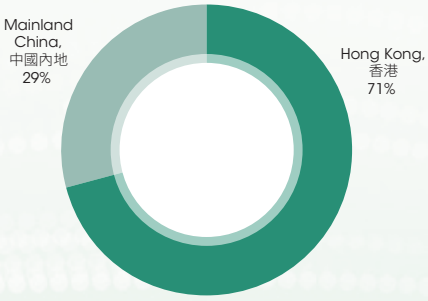
Workforce Distribution by Age Group
按年齡組別劃分的僱員分佈



Workforce Distribution by Contract Type
按合約類別劃分的僱員分佈



Workforce Distribution by Geographical Region
按地區劃分的僱員分佈



B1. EMPLOYMENT (Continued)

Staff Turnover

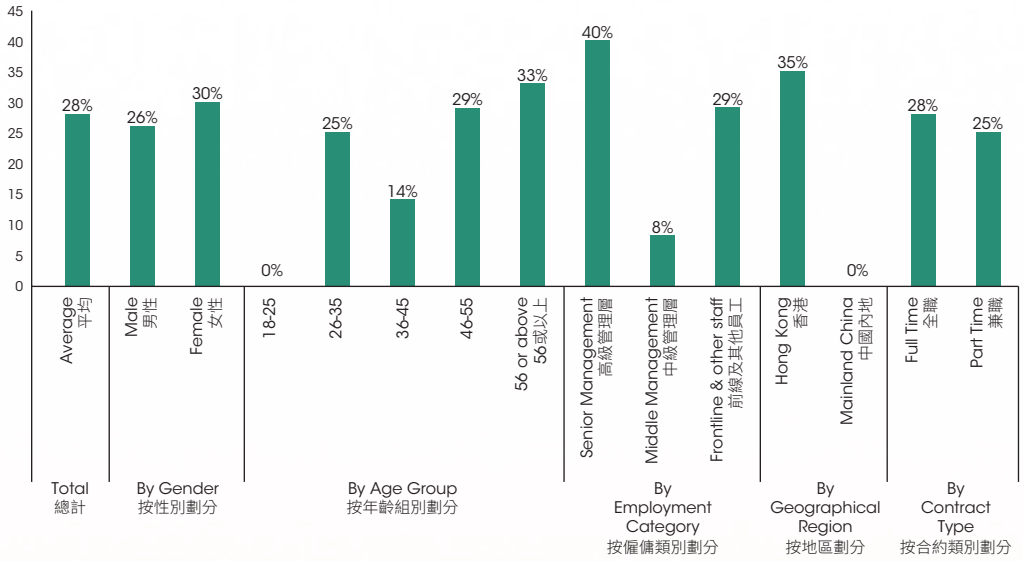
The annual average turnover rate during the Reporting Period was 28%[10] (FY 2024/25: 7%), turnover rates by categories[11] are shown in the graph below.

B1. 僱傭（續）

員工流失率

報告期間的年度平均流失率為28%[10]（二零二四／二五財政年度：7%），按類別[11]劃分的流失率如下圖所示。

Turnover Rates
流失率



Note(s):

10. The annual average turnover rate was calculated by the total number of employees who left the Group during the Reporting Period/(total number of employees as of March 31 of the Reporting Period plus the total number of employees who left the Group during the Reporting Period)*100%.

11. The turnover rate by specific category was calculated by the total number of employees who left the Group in the specific category during the Reporting Period/(total number of employees in the specific category as of March 31 of the Reporting Period plus the total number of employees in the specific category who left the Group during the Reporting Period) *100%.

附註：

10. 年度平均流失率乃按於報告期間離開本集團的僱員總數／(於報告期間三月三十一日的僱員總數加報告期間內離開本集團的僱員總數) *100%計算。

11. 按特定類別劃分的流失率乃按於報告期間在特定類別中離開本集團的僱員總數／(於報告期間三月三十一日在特定類別中的僱員總數加上於報告期間內離開本集團的特定類別僱員總數) *100%計算。

B1. EMPLOYMENT (Continued)

Compensation, Allowance, and Benefits

Beyond strict compliance with applicable laws, the Group adopts industry-leading practices to provide competitive compensation and benefits, including:

- **Insurance Coverage:**
  - Comprehensive medical scheme for all employees
  - Employees' compensation insurance (post-probation)
  - Personal accident insurance
- **Additional Benefits:**
  - Dental scheme, retirement benefits, staff discounts, and welfare fund
  - Long service awards, examination leave, and self-development course reimbursement (subject to employee grade)
- **Allowances:**
  - Meal, travel, housing, standby, and discretionary bonuses
  - Compensation leave for overtime work

B1. 僱傭（續）

補償、津貼及福利

除了嚴格遵守適用法律之外，本集團亦採取業界領先的做法，提供具有競爭力的薪酬及福利，包括：

- **保險範圍：**
  - 為所有僱員提供全面醫療計劃
  - 僱員補償保險（通過試用期後）
  - 個人意外保險
- **額外福利：**
  - 牙科計劃、退休福利、員工折扣及福利基金
  - 長期服務獎、考試假及自我發展課程報銷（視僱員等級而定）
- **津貼：**
  - 膳食、差旅、住宿、待命及酌情花紅
  - 超時工作的補償假

B1. EMPLOYMENT (Continued)

Compensation, Allowance, and Benefits (Continued)

The welfare fund supports departmental recreational and social activities (e.g., team-building events, festive celebrations), fostering camaraderie and work-life balance.

Recruitment and Dismissal

The recruitment procedure is guided by relevant laws and regulations such as the Labour Law of the PRC and the Employment Ordinance of Hong Kong. Policies on employment have been stated clearly in the Employee's Handbook. Recruitment of new employees is based on objective criteria including professional qualifications and skill sets needed for the positions.

Termination of the employment contract shall be made in writing by either party. An employee may be summarily dismissed without advance notice or payment in lieu of notice if the employee in relation to his/her employment, 1) willfully disobeys a lawful and reasonable order; or 2) misconducts himself/herself; or 3) is guilty of fraud or dishonesty; or 4) habitually neglects his/her duties; or 5) on any other grounds on which the Group would be entitled to terminate the contract of employment.

B1. 僱傭（續）

補償、津貼及福利（續）

福利基金支援部門的娛樂及社交活動（例如：團隊建設活動、節日慶祝活動），促進友誼及讓其在工作與生活之間取得平衡。

招聘及解僱

招聘程序以相關法律及法規作指引，例如中國勞動法和香港僱傭條例。僱傭政策清晰列明於員工手冊內。本集團根據客觀標準招聘新僱員，當中包括職位所需的專業資格及技能組合。

終止僱傭合約應由任何一方以書面形式提出。倘僱員在與其僱傭有關的事宜上：1）故意違反合法合理的命令；或2）行為失當；或3）犯有欺詐或不誠實行為；或4）慣常疏忽職責；或5）本集團因任何其他理由而有權終止合約，僱員可於並無事先通知或獲代通知金的情況下即時被解僱。

B1. EMPLOYMENT (Continued)

Evaluation and Appraisal System

The Group conducts annual performance appraisals to assess employee development. Management is encouraged to engage in regular communication with their teams, offering constructive feedback to support career growth.

In addition to professional skills training led by business experts, the Group fosters soft skills development and enhances employee competitiveness through collaborative dialogue and comprehensive training programmes.

Promotions are granted based on individual performance and the demonstrated capability to meet the requirements of a higher-grade position. The criteria for these assessments, which include qualifications, experience, skills, potential, and performance, are clearly defined and transparent.

Equal Opportunity

The Group is committed to fostering a diverse, cohesive workforce by maintaining a harassment-free workplace where all employees feel respected and empowered to reach their full potential.

B1. 僱傭（續）

評估及評核系統

本集團每年進行績效考核，以評估僱員的發展。我們鼓勵管理層定期與團隊溝通，提供建設性的回饋，支持職涯發展。

除了由業務專家帶領的專業技能培訓外，本集團亦透過合作溝通及全面培訓計劃培養僱員的軟技能發展並提升其競爭力。

晉升是基於個人的工作表現，以及所展現的能力符合更高職級職位要求。該等評估標準（包括資格、經驗、技能、潛力及表現）均已明確界定及具透明度。

平等機會

本集團致力於透過維護不存在騷擾的工作環境，打造一個多元化、有凝聚力的工作團隊，讓每位僱員備受尊重，盡展所長。

B1. EMPLOYMENT (Continued)

Equal Opportunity (Continued)

Through our Equal Employment Opportunity Policy, the Group guarantees:

- Fair treatment in recruitment, transfers, and promotions regardless of gender, nationality, marital status, disability, or religious belief
- Uniform benefits and opportunities for all employees
- Zero tolerance for any form of harassment, bullying, or abusive conduct (whether verbal, physical, or power-based)

Prohibited behaviours include:

- Intimidating, hostile, degrading, or humiliating actions
- Any form of workplace harassment
- Such misconduct may lead to immediate dismissal

The Group ensures:

- Full protection for complainants and witnesses
- No retaliation against those reporting incidents
- Disciplinary action for any retaliatory behaviour

B1. 僱傭（續）

平等機會（續）

透過平等僱傭機會政策，本集團保證：

- 不論性別、國籍、婚姻狀況、殘疾或宗教信仰，在聘用、調任及晉升過程均享有平等機會
- 所有僱員均享統一福利及機會
- 對任何形式的騷擾、欺凌或虐待行為（不論口頭上、身體上或職權上）採取零容忍態度

禁止的行為包括：

- 威脅、敵對、有辱人格或侮辱性的行為
- 任何形式的職場騷擾
- 此類不當行為可能導致立即解僱

本集團確保：

- 全面保護申訴人及證人
- 報告人不會遭到報復
- 任何報復行為將受紀律處分

B1. EMPLOYMENT (Continued)

Employee Communication

The Group is committed to fostering a workplace culture that promotes a sense of belonging among employees. To enhance engagement, the Group regularly organises gatherings that strengthen relationships and build camaraderie. These events include themed birthday celebrations, as well as festivities for New Year, Chinese New Year, and Christmas. Additionally, the Group occasionally distributes coupons for traditional festive foods, such as mooncakes and turnip cakes, to further celebrate these occasions.

The Group recognises that employee feedback is crucial to its growth and development. Therefore, the Group actively encourages open communication and collaboration across all levels of the organisation, striving to achieve mutual understanding and support among our staff.

B1. 僱傭（續）

僱員溝通

本集團致力於培養工作場所文化，促進僱員歸屬感。為增加彼此之間的互動交流，本集團定期舉辦聚會，以加強關係和建立友誼。該等活動包括主題生日會以及新年、農曆新年及聖誕節慶祝活動。此外，本集團亦不時派發月餅及蘿蔔糕等傳統節慶食品的優惠券，在普天同慶的佳節分享喜悅。

本集團意識到僱員回饋對其成長及發展至關重要。因此，本集團積極鼓勵各階層的開放式溝通與合作，努力建立員工彼此互助互勉的關係。

B2. EMPLOYEE HEALTH AND SAFETY

Workplace safety is a top priority for the Group. The Group strictly adheres to all applicable laws and regulations concerning occupational health and safety ("**OHS**"), including the Law of the PRC on the Prevention and Control of Occupational Diseases, the Occupational Safety & Health Ordinance of Hong Kong, and the Employees' Compensation Ordinance of Hong Kong. Our internal Health & Safety Policy provides a framework for daily OHS management, encompassing workplace safety, fire safety, and procedures for adverse weather conditions.

The Safety and Health Handbook outlines the policies and rules related to occupational safety in our offices, including the management of passageways, electrical appliances, hazardous materials, and emergency measures. Management is responsible for ensuring that all employees are familiar with and adhere to these safety rules, thereby safeguarding their well-being. Each employee is encouraged to recognise the importance of workplace safety to protect themselves from potential accidents and injuries.

B2. 僱員的健康與安全

工作場所安全對本集團至為重要。本集團嚴格遵守所有有關職業健康及安全（「**職安健**」）的適用法律及法規，包括中華人民共和國職業病防治法、香港職業安全及健康條例及香港僱員補償條例。我們的內部健康與安全政策為日常職安健管理提供框架，包括工作場所安全、消防安全以及惡劣天氣程序。

安全與健康手冊載列有關辦公室職業安全的政策及規則，包括安全通道、電器用品、危險物料的管理以及緊急措施。管理層負責確保全體僱員熟知並遵守該等安全規則以保障其安全。我們鼓勵每名僱員了解工作場所安全的重要性，以保障自身免受潛在事故及傷害。

B2. EMPLOYEE HEALTH AND SAFETY (Continued)

To enhance comfort and reduce fatigue, ergonomic office furniture is provided to employees, minimising the risks associated with Musculoskeletal Disorders while they perform their duties.

The Group periodically evaluates and, if necessary, updates its OHS policies and practices to enhance its health and safety standards.

Over the past three years, including the Reporting Period, there have been no reported work-related fatalities or injuries. Additionally, no instances of non-compliance with relevant laws and regulations impacting the Group's commitment to providing a safe working environment and protecting employees from occupational hazards have been identified during the Reporting Period.

B2. 僱員的健康與安全（續）

為提高舒適度並較少工作疲勞，我們向僱員提供符合人體工學的辦公傢俱，將在工作時患上肌肉骨骼疾病的風險降至最低。

本集團定期評估職安健政策與措施，並於有需要時進行更新，以提升健康及安全標準。

於過去三年（包括報告期間），概無與工作相關的死亡或受傷報告。此外，於報告期間，概無發現違反相關法律及法規而影響本集團提供安全工作環境及保障僱員免受職業危害的承諾的情況。

B3. DEVELOPMENT AND TRAINING

The Group has established a comprehensive Training & Development Policy that outlines training protocols, new employee orientation, educational allowances, and professional training opportunities. The Group offers a diverse range of training courses for employees at all levels.

All new employees participate in an orientation programme within their first week of employment. This programme includes key information on:

- The organisational structure and mission of the Group;
- The employee's role in contributing to business success and objectives;
- An overview of different departments through a guided office tour;
- Collaboration among various departments;
- Essential office procedures.

B3. 發展及培訓

本集團已制定全面培訓及發展政策，概述培訓規範、新僱員入職培訓、教育津貼及專業培訓機會。本集團為各級僱員提供廣泛培訓課程。

所有新僱員於受聘首週內均須參加入職培訓計劃。該計劃包括以下方面的重要資料：

- 本集團的組織架構及使命；
- 僱員於促進業務成功及目標方面的角色；
- 透過辦公室導覽參觀不同部門；
- 各部門之間的合作；
- 必要辦公室程序。

B3. DEVELOPMENT AND TRAINING (Continued)

The Group is dedicated to the professional development and skill enhancement of its employees, particularly for Directors and senior management. To support this, the Group provides regular training on critical topics, including:

- Rules and regulations for listed companies;
- Corporate governance best practices;
- Insider trading and anti-corruption guidelines;
- Cybersecurity and internet risk management;
- Relevant accounting standards and risk management frameworks.

These training sessions are designed to ensure the continuous professional development of our leadership, equipping them with the necessary knowledge and skills to navigate the evolving business landscape.

B3. 發展及培訓（續）

本集團致力於僱員（特別是董事及高級管理層）的專業發展及技能提升。為此，本集團定期提供關鍵主題之培訓，包括：

- 上市公司規則及法規；
- 公司管治最佳常規；
- 內幕交易及反貪污指引；
- 網絡安全及互聯網風險管理；
- 相關會計準則及風險管理架構。

該等培訓課程旨在確保我們的管理層之持續專業發展，讓其具備必要的知識及技能，以應對不斷變化的業務環境。

B3. DEVELOPMENT AND TRAINING (Continued)

Additionally, the Group encourages employees to participate in Continuing Professional Development ("**CPD**") seminars organised by professional firms. These seminars cover a wide array of subjects, including risk management, internal control, anti-money laundering, and IP management.

To proactively identify training needs and evaluate the effectiveness of our professional development initiatives, the Group conducts regular performance reviews and competency assessments. These evaluations align closely with the requirements set forth by relevant regulatory authorities, such as HKex.

To enhance employees' awareness of sustainability, the Human Resources Department provides training to new staff on the latest ESG-related policies outlined in the Employee Handbook. Further training will be offered whenever ESG-related policies are updated.

B3. 發展及培訓（續）

此外，本集團鼓勵僱員參加專業機構舉辦的持續專業發展（「**CPD**」）研討會。該等研討會涵蓋風險管理、內部監控、反洗黑錢、知識產權管理等多個主題。

為主動識別培訓需求並評估我們的專業發展措舉是否有效，本集團定期進行績效審查及能力評估。該等評估密切配合聯交所等相關監管機構提出之要求。

為提升僱員對可持續發展的意識，人力資源部向新員工提供在員工手冊中列明的最新環境、社會及管治有關政策的培訓。當環境、社會及管治有關政策更新時，僱員亦會獲進一步培訓。

B3. DEVELOPMENT AND TRAINING (Continued)

There were a total of 12% (FY 2024/25: 18%) of employees trained[12] during the Reporting Period, with an average training hours[13] of 1.4 (FY 2024/25: 3.8) per employee of the Group. The percentage of trained employees and training hours per employee by categories are shown in the graphs below.

B3. 發展及培訓（續）

於報告期間，本集團共有12%（二零二四／二五財政年度：18%）僱員接受培訓[12]，人均培訓時數[13]為1.4（二零二四／二五財政年度：3.8）小時。下圖顯示按類別劃分的受訓僱員百分比以及人均培訓時數。

		Number of Trained Employees[14] (%) 受訓僱員人數[14] (%)	Average Training Hours[15] 平均培訓時數[15]
Employee Category 僱員類別	Senior Management 高級管理層	25%	2.2
	Middle Management 中級管理層	8%	1.7
	Frontline & Other Staff 前線及其他員工	–	–
Gender 性別	Male 男性	15%	1.3
	Female 女性	7%	1.4

B3. DEVELOPMENT AND TRAINING (Continued)

Note(s):

12. The percentage of employees trained was calculated by the number of trained employees divided by the number of employees as at the end of the Reporting Period*100%.

13. The average training hours were calculated by the total number of training hours divided by the number of employees as at the end of the Reporting Period.

14. The percentage of trained employees was calculated by the number of trained employees in the specific category divided by the number of employees in the specific category as at the end of the Reporting Period*100%.

15. The average training hours were calculated by the total number of training hours in the specific category divided by the number of employees in the specific category as at the end of the Reporting Period.

B3. 發展及培訓（續）

附註：

12. 受訓僱員百分比按受訓僱員人數除以報告期間末僱員人數*100%計算。

13. 平均培訓時數按培訓總時數除以報告期間末僱員人數計算。

14. 受訓僱員百分比按特定類別的受訓僱員人數除以報告期間末特定類別的僱員人數*100%計算。

15. 平均培訓時數按特定類別的培訓總時數除以報告期間末特定類別的僱員人數計算。

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B4. LABOUR STANDARDS

The Group has implemented a comprehensive Guide to Avoid Child and Forced Labour, which defines these forms of labour and outlines measures to prevent and eliminate non-compliance. The Human Resources Department actively enforces a thorough checking system during the recruitment process to ensure adherence to all applicable employment and labour standards, including the Employment Ordinance of Hong Kong and the Provisions on the Prohibition of Using Child Labour in the PRC.

The Group strictly prohibits unauthorised overtime work. The Employee Handbook clearly outlines the number of working hours, and any employee wishing to work overtime must obtain prior approval from their line manager. Employees approved for overtime are entitled to compensation leave.

B4. 勞工準則

本集團已實施全面的防止童工及強迫勞動指引，列明該等勞動方式的定義以及防止及消除不合規情況的措施。於招聘過程中，人力資源部積極執行透徹檢查制度，以確保遵守所有適用僱傭及勞工準則，包括香港僱傭條例及中國禁止使用童工規定。

本集團嚴禁未經授權的超時工作。工作時數已於員工手冊內清晰列明，且任何希望超時工作的僱員須事先獲得直屬經理批准。獲批准超時工作的僱員可有權獲得補假。

B4. LABOUR STANDARDS (Continued)

The Group firmly prohibits all forms of workplace harassment. Employees who witness or experience any suspicious behaviour are encouraged to report it to the Human Resources Department. All complaints will be investigated thoroughly and confidentially, in accordance with our guidelines for handling harassment issues.

The Group takes violations of applicable laws, regulations, and ordinances seriously and will impose appropriate disciplinary actions against those found in breach. If any instances of child labour or forced labour are identified, the Group will take immediate action to halt the violation, and investigation procedures will commence promptly. During the Reporting Period, no non-compliance with relevant laws and regulations regarding the prevention of child and forced labour has been identified.

B4. 勞工準則（續）

本集團嚴禁任何形式的職場騷擾。我們鼓勵目睹或遭遇任何可疑行為的僱員向人力資源部報告。我們將根據處理職場騷擾問題的指引徹底及保密地調查所有投訴。

本集團嚴肅對待違反適用法律、法規及條例的行為，並將對違規人士採取適當紀律處分。倘發現任何童工或強迫勞動的情況，本集團會即時採取行動制止違反情況並立即展開調查程序。於報告期間，概無發現違反防止童工及強迫勞動的相關法律及法規的情況。

B5. SUPPLY CHAIN MANAGEMENT

Supply chain management is of paramount importance when it comes to a sustainable business strategy. To facilitate the shift to a sustainable economy, the Group has established guidance on environmental supply chain management to manage the environmental and social performance of suppliers. The Group conducts dialogue and collaborates with suppliers and sub-contractors on continuous improvements of the environmental performance of products and services to achieve the following missions for both sides:

- Improve business and public image;
- Reduce the risk of legal non-compliance;
- Improve productivity and efficiency;
- Reduce the number of defaults;
- Improve environmental management;
- Prohibit the use of forced and child labour;
- Strengthening anti-corruption; and
- Comply with applicable rules and regulations.

B5. 供應鏈管理

供應鏈管理對可持續業務戰略至關重要。為促進向可持續經濟轉型，本集團已設立環境供應鏈管理指引以管理供應商的環境及社會表現。本集團與供應商及分包商就持續改善產品及服務的環境表現進行對話及合作，從而為雙方完成下列任務：

- 提升業務及公共形象；
- 減少違法風險；
- 提高生產力及效率；
- 減少違約數量；
- 提升環境管理；
- 禁止使用強迫勞動及童工；
- 加強反貪污工作；及
- 遵守適用規例及法規。

B5. SUPPLY CHAIN MANAGEMENT (Continued)

To achieve the mission statements effectively, the Group provides guidance and works with its suppliers to:

- Identify sources of pollution and waste, and implement measures to prevent pollution and waste, e.g., the use of renewable raw materials;
- Improve environmental performance, extending responsibility in the supply chain, e.g. avoiding derivatives and contamination; and
- Use cost-efficient technologies that facilitate cleaner production, pollution prevention and eco-efficient.

The Group prioritises collaboration with suppliers who possess relevant experience, resources, and certifications. In addition to ensuring compliance with applicable legal requirements, the Group considers factors such as supply stability, quality, reputation, and the ESG performance of potential suppliers during the selection process. Quotations are obtained from two to three suppliers as part of a competitive tendering process. Selected suppliers are required to provide samples for the Group's inspection prior to finalising any agreements.

B5. 供應鏈管理（續）

為有效達成任務，本集團提供指引並與供應商合作以：

- 識別污染及廢棄物源頭，並實施措施防止污染及廢棄物，例如使用可再生原材料；
- 改善環境表現，延伸供應鏈中的責任，例如避免產生衍生物及污染；及
- 使用可促進潔淨生產、防止污染及兼具生態效益與成本效益的技術。

本集團優先與具備相關經驗、資源及證書的供應商合作。除確保遵守適用法律規定外，本集團於甄選供應商時亦會考慮潛在供應商的供應穩定性、質素、聲譽以及環境、社會及管治表現。作為競爭性招標程序之一環，本集團會從兩至三家供應商取得報價。經選定的供應商須於達成任何協議前提供樣本以供本集團檢查。

B5. SUPPLY CHAIN MANAGEMENT (Continued)

To minimise our carbon footprint and promote local economic development, the Group prefers to engage local suppliers, particularly those located near our offices. The Group advocates for green procurement by incorporating environmental criteria into the specifications and evaluation processes for relevant goods and services. Procurement decisions will take into account the life-cycle impacts of products, rather than focusing solely on the purchase price. Suppliers are encouraged to offer products with lower environmental impact, including reduced packaging, lower emissions, longer service life, and better recyclability.

Our Environmental Supply Chain Management guidelines aim to enhance the social responsibility of our suppliers by addressing key areas such as legal compliance, product and service quality, labour standards, human rights, and adherence to a code of conduct. The Group conducts annual environmental performance assessments and due diligence by reviewing each supplier's background, including their current business operations and compliance status. These guidelines are designed to mitigate environmental and social risks throughout the Group's supply chain and are reviewed annually, with updates made as necessary.

B5. 供應鏈管理（續）

本集團傾向於聘用本地供應商，特別是距離我們辦公室較近的供應商，以減少碳足跡，促進本地經濟發展。本集團推行綠色採購，將環保標準納入相關貨品及服務的規格與評估流程。採購決定將經計及產品整個生命週期影響，而非單純著眼於採購價格。本集團鼓勵供應商提供對環境影響較低的產品，包括包裝材料減少、排放更低、使用壽命更長及電池可循環。

我們的環境供應鏈管理指引旨在加強供應商的社會責任，透過解決法律合規、產品與服務質量、勞工標準、人權及行為守則等關鍵領域。本集團每年透過審查供應商的背景（包括其最新業務及合規狀況）進行環境表現評估及盡職審查。該等指引旨在減低本集團整條供應鏈的環境及社會風險，本集團會每年進行檢討，並於有需要時更新。

B5. SUPPLY CHAIN MANAGEMENT (Continued)

In cases of serious non-compliance among suppliers, the Group will take appropriate actions, including termination of service. Suppliers found to be in violation of human rights, using forced or child labour, or failing to comply with anti-corruption and legal standards will be terminated.

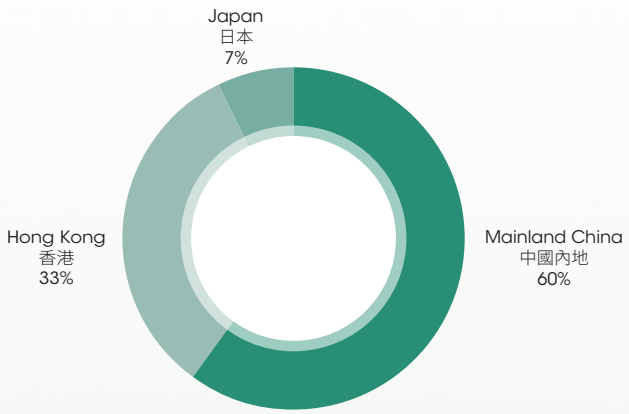
During the Reporting Period, the Group engaged with 93 (FY 2024/25: 93) key suppliers providing support for both the costs of sales and the administration of the Group, including professional and legal services, advertising, IT support, insurance services, photo shooting, computer rentals, printing services, and IP licensing. All suppliers have been selected and assessed according to the above-mentioned procedures.

B5. 供應鏈管理（續）

倘供應商發生嚴重不合規事件，本集團將採取適當行動，包括終止服務。供應商如被發現違反人權、使用強制勞工或童工，或未能遵守反貪污及法律標準，將被終止合作。

於報告期間，本集團與93名（二零二四／二五財政年度：93名）主要供應商合作，以就本集團銷售成本及行政提供支持，包括專業及法律服務、廣告、資訊科技支援、保險服務、照片拍攝、電腦租賃、印刷服務及知識產權授權。所有供應商均已根據上述程序進行甄選及評估。

Supplier Distribution by Geographical Region
按地區劃分的供應商分佈



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B6. PRODUCT RESPONSIBILITY

Product Labelling, Health and Safety, and Advertising

The Group is committed to ensuring that all marketing and promotional activities comply with applicable laws and regulations, including the Advertisement Law of the PRC. The Group strictly prohibits any false or misleading content in advertisements. The Operation and Compliance Teams oversee the management of these activities to ensure adherence to relevant regulations.

During the Reporting Period, the Group did not record any instances of material non-compliance with laws and regulations related to health and safety, advertising, labelling, or privacy matters concerning our products and services.

Quality and Service Assurance

The Group's Quality Assurance policy mandates that all comic books and products undergo inspection by the Comics Department prior to production. A designated number of samples, including products, comic books, and manuscripts, are retained in the Group's inventory.

B6. 產品責任

產品標籤、健康及安全以及廣告

本集團致力確保所有市場營銷及推廣活動均遵守適用法律及法規，包括中國廣告法。本集團嚴格禁止在廣告出現任何錯誤或具誤導性的內容。營運及合規團隊監督管理該等活動，並確保遵守適用法規。

於報告期間，本集團並無錄得有關產品及服務的健康及安全、廣告、標籤及隱私事項的法律及法規的任何重大違反情況。

品質及服務保證

本集團的品質保證政策規定，漫畫書籍及產品於進入生產階段前須由漫畫部檢查。本集團保留固定數量的樣本，包括產品、漫畫書及手稿。

B6. PRODUCT RESPONSIBILITY (Continued)

Quality and Service Assurance (Continued)

To maintain high product quality, the Group regularly assesses risks associated with our products and services. Risks for long-cycle projects are evaluated monthly, while those for short-cycle projects are assessed weekly. These risk assessments are led by project managers and conducted in collaboration with other staff and professionals. The criteria for assessment include technical risks, external risks, organisational risks, and management risks. Results are categorised by the likelihood of occurrence and severity of consequences, enabling us to formulate appropriate measures to address, monitor, and manage prioritised risks.

The Group is dedicated to providing excellent customer service. In the event of a complaint, the Group investigates the matter thoroughly and work towards a mutually satisfactory resolution between the complainant and the Group. During the Reporting Period, the Group received no product-related or service-related complaints, and there were no product recalls due to health and safety issues.

B6. 產品責任（續）

品質及服務保證（續）

為確保產品高質素，本集團定期評估與產品及服務相關的風險。長週期項目的風險每月評估，而短週期項目的風險則每週評估。風險評估由項目經理指導，並與其他員工及專業人士合作進行。評估標準包括技術風險、外部風險、組織風險及管理風險。結果根據發生的可能性及後果的嚴重程度進行分類，以便我們制定適當措施以應對、監控及管理優先風險。

本集團致力於提供卓越的客戶服務。倘接獲任何投訴，本集團將徹底調查，並致力達成投訴人與本集團均滿意的解決方法。於報告期間，本集團並無接獲有關產品或有關服務的投訴，亦無因健康及安全理由而召回產品。

B6. PRODUCT RESPONSIBILITY (Continued)

IPs

During the Reporting Period, the Group rigorously adhered to its Intellectual Property Policy. Our designated IPs Team collaborates closely with the Secretary and Legal Team to manage IP rights effectively. The Group has established comprehensive Intellectual Property Policies and Procedures that outline the processes for IP and trademark applications, as well as guidelines for protecting IP rights. The Group maintains consistent practices from previous Reporting Periods regarding IP rights protection, authorisation and licensing processes, and handling infringement cases.

The IPs Team conducts routine monitoring and assessments, providing reports to various departments. Publishing materials, products, and productions are licensed only after verification of the licensee and formal agreement approval from the Group's Legal Team.

To enhance cross-border communication and prevent IP rights violations, the Group established inquiry channels in both its Hong Kong and Zhuhai offices during the Reporting Period. This initiative aims to improve access to IP-related information and promote compliance with IP laws and regulations.

B6. 產品責任（續）

知識產權

本集團於報告期間嚴格遵守知識產權政策。我們指定的知識產權團隊與秘書及法律團隊聯手有效管理知識產權。本集團已制定全面的知識產權政策及程序，列明知識產權及商標申請程序以及保護知識產權指引。在保障知識產權、許可及授權過程以及處理侵權個案方面，本集團所採用的做法與過往報告期間一致。

知識產權團隊進行例行監察及評估，並向多個部門作出報告。出版材料、產品及製作僅於本集團的法律團隊在核證授權及正式協議批准後方獲授權。

為促進跨境溝通及防止知識產權遭到侵權，於報告期間，本集團已均在其香港及珠海辦公室設立查詢渠道。該措施旨在令知識產權相關資料的獲取更簡易方便，以及促進遵守知識產權法律法規。

B6. PRODUCT RESPONSIBILITY (Continued)

IPs (Continued)

In the event of detected infringement of the Group's work, the Group issues a cease-and-desist letter to notify the alleged infringer of their unauthorised activity and demand the cessation of use of the Group's works, goods, and services. If necessary, the Group will pursue legal action to stop a patent infringer from further production or sale of relevant works, goods, or services, following legal counsel. For infringements occurring overseas, the Group designates responsible personnel to assist and manage the necessary legal procedures in the respective country.

As of 31 March 2026, over 200 comic titles had been actively listed under the Group's IPs portfolio. In addition, 3 innovation patents were listed under the Zhuhai office during the Reporting Period. Various active trademarks had been registered within various regions, including Hong Kong, the PRC, and the USA. The Group's domain name (culturecom.com.hk) was also kept active. To protect the IPs of the third parties, employees are prohibited from illegally installing and using any pirated computer software. The Group's IT department is responsible for monitoring relevant matters.

B6. 產品責任（續）

知識產權（續）

倘發現本集團的作品遭到侵權，本集團會寄發一封停止及終止函，告知涉嫌侵權者其觸犯侵權行為及向其要求停止使用本集團的作品、產品及服務。如有需要，本集團會於尋求法律意見後採取法律行動以阻止專利侵權者進一步生產或出售相關作品、產品或服務。倘海外發生侵權行為，本集團將指派負責人協助及管理與相關國家的任何法律訴訟有關的程序。

截至二零二六年三月三十一日，超過200部漫畫已列入本集團的知識產權組合名下。此外，於報告期間珠海辦公室名下創新專利3項。多項現有商標已於多個地區（包括香港、中國及美國）註冊。本集團亦會繼續沿用域名(culturecom.com.hk)。為保障第三方的知識產權，僱員一律禁止非法安裝及使用任何盜版電腦軟件。本集團的資訊科技部負責監察相關事宜。

B6. PRODUCT RESPONSIBILITY (Continued)

Data Protection

The Group recognises its essential responsibility for the protection of personal data. The Group is committed to safeguarding the data privacy of consumers, customers, and suppliers in accordance with the Personal Data (Privacy) Ordinance of Hong Kong. Our Privacy Policy Statement outlines the principles the Group upholds to ensure data privacy.

To maintain the confidentiality of customer personal data, the Group adheres to the following data privacy principles:

- **Relevance:** The Group only collects personal data that is necessary for conducting our normal business operations.
- **Disclosure:** The Group does not disclose customer personal data unless the Group has explicitly informed the customer, obtained their consent, or is legally required to do so.

B6. 產品責任（續）

資料保障

本集團深明保護個人資料的重要責任。本集團致力於根據香港個人資料（私隱）條例保護消費者、客戶及供應商的資料隱私。我們的私隱政策聲明已列明本集團確保資料私隱的原則。

為將客戶個人資料保密，本集團奉行以下資料私隱原則：

- **相關**：本集團僅收集進行日常業務營運所需的個人資料。
- **披露**：本集團不會披露客戶個人資料，除非本集團已明確告知客戶、經客戶同意或法律規定。

B6. PRODUCT RESPONSIBILITY (Continued)

Data Protection (Continued)

- **Transfer:** Personal data is not transferred to any entity without customer consent, except where required by law or previously notified to the customer.

- **Security:** The Group maintains robust security systems to prevent unauthorised access to personal data, implementing various physical, electronic, and managerial measures to safeguard the information the Group collects.

Data protection terms are included in contracts with employees, clients, and suppliers. The Group also ensures the protection of employees' personal data, keeping all information supplied during and after the engagement process confidential. Employees may submit a written inquiry to the Group to verify whether the Group holds any of their personal data and to request details about the information retained.

The implementation of the aforementioned data protection policies and measures is regularly monitored in conjunction with the latest trends in information technology development, in order to identify potential enhancements.

B6. 產品責任（續）

資料保障（續）

- **轉移：**未經客戶同意，不得向任何實體轉移個人資料，除非法律規定或已事先通知客戶。

- **安全：**本集團維持健全的安全系統，以防止未經授權取得個人資料，並實施不同的實體、電子及管理措施以保護及保障本集團所收集的個人資料。

資料保障的條款已載入與僱員、客戶及供應商訂立的合約。本集團亦充分保護僱員的個人資料，於聘用過程中或之後提供的所有資料均會保密處理。僱員可以書面形式向本集團查詢，以查看本集團是否持有其任何個人資料，並要求提供所保留的資料詳情。

本集團會持續監察上述資料保障政策及措施的執行情況，並緊貼資訊科技發展最新趨勢，藉此發掘潛在優化方案。

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B7. ANTI-CORRUPTION

The Group is committed to upholding a strong work ethic grounded in compliance with the law, integrity, honesty, and professional dedication. The Group strictly adheres to the Criminal Law of the PRC, the Anti-Unfair Competition Law of the PRC, the Anti-Money Laundering Law of the PRC, the Prevention of Bribery Ordinance of Hong Kong, and other relevant laws and regulations concerning commercial bribery. Additionally, the Group has established an Anti-Money Laundering and Anti-Extortion Policy to ensure robust processes and controls are in place to deter financial crimes.

The Group prohibits any form of bribery or acceptance of advantages. Clear guidelines regarding employees' professional integrity are communicated through the Employees' Handbook, training courses, and other resources.

B7. 反貪污

本集團致力於秉持守法、正直、誠信及專業敬業的工作態度。本集團嚴格遵守中國刑法、中國反不正當競爭法、中國反洗錢法、香港防止賄賂條例以及其他與商業賄賂有關的法律及法規。此外，本集團已制定反洗黑錢及反勒索政策，以確保設有健全的流程及控制措施防止金融罪行。

本集團嚴禁任何形式的賄賂行為或利益收受。有關僱員職業操守的明確規則會透過員工手冊、培訓及其他資源傳達。

B7. ANTI-CORRUPTION (Continued)

In cases of suspected money laundering or extortion, a formal, confidential and independent whistle-blowing mechanism has been put in place. This mechanism, along with the associated policies and procedures, allows employees and other relevant individuals to express concerns regarding potential misconduct without the fear of facing retaliation, ensuring compliance with established guidelines. Employees can complete a Suspicious Transaction Report (STR) and submit it for management review. The Group will seek legal advice from qualified professionals and take appropriate legal action, reporting the case to the police, the Independent Commission Against Corruption (ICAC), HKex, and the Securities and Futures Commission (SFC) as necessary.

Anti-corruption training is vital for fostering and sustaining the ethical culture within the Group. The Group provides training for relevant staff, including new hires, to raise awareness of money laundering and extortion risks in business operations. During the Reporting Period, 3 directors received anti-corruption training of three hours each covering duties of directors of listed companies, and 3 employees underwent relevant training of three hours each covering corruption issues encountered by professional certified public accountants.

B7. 反貪污（續）

針對涉嫌洗黑錢或勒索之情況，本集團設立正式、保密且獨立的舉報機制。該機制連同配套政策及程序，允許僱員及其他相關人士就潛在不當行為提出關注，無須擔心遭受報復，確保符合既定指引。僱員可填寫可疑交易報告，並提交予管理層以供審查。本集團會向合資格的專業人士尋求法律意見並採取適當法律行動，必要時會向警署、廉政公署、聯交所以及證券及期貨事務監察委員會上報。

反貪污培訓對培養及維持本集團的道德文化至關重要。本集團向相關員工（包括新員工）提供培訓，以提升彼等對業務營運中的洗黑錢及勒索活動的認知。於報告期間，3名董事均已接受三小時的反貪污培訓，培訓內容涵蓋上市公司董事職責，且3名僱員均已接受三小時的相關培訓，培訓內容涵蓋執業註冊會計師面對之貪污事宜。

B7. ANTI-CORRUPTION (Continued)

Furthermore, the Group maintains transaction records that enable the swift reconstruction of individual transaction histories, providing essential evidence for prosecuting criminal activities, including money laundering. The Group also engages external auditors to conduct independent audits, reinforcing the Group's commitment to effective regulatory compliance.

During the Reporting Period, no instances of non-compliance with relevant laws and regulations related to corruption, bribery, fraud, or money laundering were identified. There were not any concluded legal cases regarding corrupt practices brought against the Group or any of its employees.

B7. 反貪污（續）

此外，本集團保留交易記錄，以便迅速重建獨立交易歷史，為起訴犯罪活動（包括洗黑錢）提供必要證據。本集團亦已僱用外聘核數師進行獨立審計，強化本集團對有效遵守監管規例的承諾。

於報告期間，概無發現違反貪污、賄賂、欺詐及洗黑錢相關法律及法規的情況。本集團或其任何僱員均未涉及任何已結案的貪污相關法律訴訟。

B8. COMMUNITY INVESTMENT

The Group is dedicated to fostering community engagement and promoting the vibrant culture of comics in Hong Kong. The Group's commitment to community public welfare investment is set out in the Community Public Welfare Investment Policy with focus areas including disaster relief, environmental sustainability, and education and youth development.

During the Reporting Period, the Group participated and supported in several key initiatives aimed at enhancing public awareness and appreciation of local comic art:

1. **Comics Fun Experience Gallery:** The event successfully connected comic industry professionals from around the world, fostering cultural exchange and collaboration.

2. **Hong Kong Avenue of Comic Stars:** This unique attraction celebrates iconic local comic characters and their creators, serving as a cultural landmark that promotes the legacy of Hong Kong comics. The fourth phase of the Avenue is themed around "Heritage," showcasing local original comic characters from various eras while introducing the creators behind these characters. The new features such as 50-metre long "Comic Wall" with 30 giant outdoor comic artworks provide an opportunity for both citizens and visitors to learn more about the work of local artists.

B8. 社區投資

本集團致力促進社區參與，並推廣香港多姿多彩的漫畫文化。本集團對於社區公益投資的承諾載於社區公益投資政策，重點範疇包括賑災、環境可持續發展、教育及青年發展。

於報告期間，本集團參與及支持多項重要活動，旨在提高大眾認識及欣賞本地漫畫藝術的興趣：

1. **漫「Fun」體驗館**：此活動成功匯聚了來自世界各地的漫畫產業專業人士，促進了文化交流與合作。

2. **香港漫畫星光大道**：這獨一無二的景點頌揚本地經典漫畫角色及其創作者，成為推廣香港漫畫傳承的文化地標。大道第四期以「傳承」為主題，展出不同年代本地原創漫畫角色，並介紹相關角色的創作者。新景點包括一幅長50米的「漫漫牆」，展示30幅巨型戶外漫畫作品，讓市民及遊客得以深入認識本地藝術家的創作。

B8. COMMUNITY INVESTMENT (Continued)

3. **Hong Kong Comics & Culture Exhibition:** The exhibition, held in Seoul, Korea, showcased the works of Hong Kong comic artists by offering copyrighted comic images free of charge to an international audience.

4. **Comics Fun Experience Gallery:** Held as part of the Hong Kong Pop Culture Festival, a variety of activities themed "Joyful + Joy" have been organised. Copyrighted comic images were provided free of charge as a support.

5. **Charity auction:** During the charity auction organised by Hong Kong Rehabilitation Power, various treasures belonging to Mr. Wong Yuk-long, a renowned local comic master, were auctioned off. Notably, the auction featured the 55th anniversary replica manuscript of《龍虎門》, which was produced by the Group.

Through these activities, the Group not only supports the local comic industry but also engages the community, providing platforms for interaction and creativity. The Group is committed to continuing our efforts in corporate social responsibility, aligning our initiatives with the spirit of supporting the community and promoting cultural heritage.

B8. 社區投資（續）

3. **香港漫畫及文化展**：是次展覽於韓國首爾舉辦，對國際參觀者免費開放有版權的漫畫形象，展示香港漫畫家作品。

4. **漫「Fun」體驗館**：該展覽為香港流行文化節的一部分，多次舉辦以「喜尚+喜」為主題的活動，並免費提供持有版權的漫畫形象作支援。

5. **慈善拍賣**：於香港復康力量舉辦的慈善拍賣上，本地知名漫畫大師黃玉郎先生的多件珍藏品獲拍賣。值得注意的是，焦點拍品為本集團製作的《龍虎門》面世55週年之復刻原稿。

透過這些活動，本集團不僅支持本地漫畫業，更讓社區參與其中，提供互動及創意的平台。本集團承諾會繼續努力履行企業社會責任，將我們的行動與支持社區及推廣文化遺產的精神結合。

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Mandatory Disclosure Requirements 強制披露規定	Section/Declaration 章節／聲明
Governance Structure 管治架構	The Board Statement 董事會聲明
Reporting Principles 匯報原則	Reporting Principles 報告原則
Reporting Boundary 匯報範圍	Scope and Reporting Period 範圍及報告期間

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Section/Declaration 章節／聲明
Aspect A1: Emissions **層面A1：排放物**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例 的資料。	A1. Emissions A1. 排放

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KPI A1.1 關鍵績效指標A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	A1.1 Air Emissions A1.1 廢氣排放
KPI A1.2 關鍵績效指標A1.2	Repealed 1 January 2025 於2025年1月1日刪除	—
KPI A1.3 關鍵績效指標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）。	A1.3 Hazardous Waste A1.3 有害廢棄物
KPI A1.4 關鍵績效指標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）。	A1.4 Non-hazardous Waste A1.4 無害廢棄物
KPI A1.5 關鍵績效指標A1.5	Description of emission target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	A1.5 Emissions Mitigation Measures and Targets A1.5 減排措施及目標
KPI A1.6 關鍵績效指標A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	A1.6 Wastes Reduction Initiatives and Targets A1.6 減廢措施及目標

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Section/Declaration 章節／聲明
Aspect A2: Use of Resources **層面A2：資源使用**		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	A2. Use of Resources A2. 資源使用
KPI A2.1 關鍵績效指標A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in `000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	A2.1 Energy Consumption A2.1 能源耗量
KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度(如以每產量單位、每項設施計算)。	A2.2 Water Consumption A2.2 耗水量
KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	A2.3 Energy Use Efficiency Initiatives and Targets A2.3 節約能源措施及目標
KPI A2.4 關鍵績效指標A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	A2.4 Water Use Efficiency Initiatives and Targets A2.4 節約用水措施及目標
KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。	A2.5 Packaging Materials A2.5 包裝材料

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Aspect A3: The Environment and Natural Resources **層面A3：環境及天然資源**		
General Disclosure 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	A3. The Environment and Natural Resources A3. 環境及天然資源
KPI A3.1 關鍵績效指標A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	A3.1 Significant Impacts of Activities on the Environment A3.1 業務活動對環境的重大影響
Aspect A4: Climate Change **層面A4：氣候變化**		
General Disclosure 一般披露	Repealed 1 January 2025 於2025年1月1日刪除	—
KPI A4.1 關鍵績效指標A4.1	Repealed 1 January 2025 於2025年1月1日刪除	—

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Section/Declaration 章節／聲明
Aspect B1: Employment **層面B1：僱傭**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例 的資料。	B1. Employment B1. 僱傭
KPI B1.1 關鍵績效指標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。	B1. Employment B1. 僱傭
KPI B1.2 關鍵績效指標B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	B1. Employment B1. 僱傭

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Aspect B2: Health and Safety **層面B2：健康與安全**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例 的資料。	B2. Employee Health and Safety B2. 僱員的健康與安全
KPI B2.1 關鍵績效指標B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年（包括匯報年度）每年因工亡故的人數及比率。	B2. Employee Health and Safety B2. 僱員的健康與安全
KPI B2.2 關鍵績效指標B2.2	Lost days due to work injury. 因工傷損失工作日數。	B2. Employee Health and Safety B2. 僱員的健康與安全
KPI B2.3 關鍵績效指標B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	B2. Employee Health and Safety B2. 僱員的健康與安全

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Aspect B3: Development and Training **層面B3：發展及培訓**		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	B3. Development and Training B3. 發展及培訓
KPI B3.1 關鍵績效指標B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比。	B3. Development and Training B3. 發展及培訓
KPI B3.2 關鍵績效指標B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	B3. Development and Training B3. 發展及培訓
Aspect B4: Labour Standards **層面B4：勞工準則**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例 的資料。	B4. Labour Standards B4. 勞工準則
KPI B4.1 關鍵績效指標B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	B4. Labour Standards B4. 勞工準則
KPI B4.2 關鍵績效指標B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	B4. Labour Standards B4. 勞工準則

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

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

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Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Section/Declaration 章節／聲明
Aspect B7: Anti-corruption **層面B7：反貪污**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例 的資料。	B7. Anti-corruption B7. 反貪污
KPI B7.1 關鍵績效指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	B7. Anti-corruption B7. 反貪污
KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	B7. Anti-corruption B7. 反貪污
KPI B7.3 關鍵績效指標B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	B7. Anti-corruption B7. 反貪污

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 描述	Section/Declaration 章節／聲明
Aspect B8: Community Investment **層面B8：社區投資**		
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	B8. Community Investment B8. 社區投資
KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	B8. Community Investment B8. 社區投資
KPI B8.2 關鍵績效指標B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源(如金錢或時間)。	B8. Community Investment B8. 社區投資

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Governance **管治**		
19.	An issuer shall disclose information about: 發行人須披露有關以下方面的資料：	A4.1 Climate Change Governance A4.1 氣候變化管治
(a)	the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities; and 負責監督氣候相關風險和機遇的治理機構（可包括董事會、委員會或其他同等治理機構）或個人的資訊；及	
(b)	management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities. 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色。	
Strategy **策略**		
Climate-related risks and opportunities **氣候相關風險和機遇**		
20.	An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall: 發行人須披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須：	A4.2 Climate Risk Identification A4.2 識別氣候風險
(a)	describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term; 描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇；	
(b)	explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; 就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關物理風險或與氣候相關轉型風險；	

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(c) specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and 就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍（短期、中期或長期）；及	
(d) explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making. 解釋發行人如何定義短期、中期及長期，以及這些定義如何與其策略決定規劃範圍掛鈎。	
Business model and value chain **業務模式和價值鏈**	
21. An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose: 發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資訊。具體而言，發行人須作如下披露：	A4.2 Climate Risk Identification, A4.3 Current and Anticipated Financial Impacts A4.2 識別氣候風險、 A4.3 當前及預期的財務影響
(a) a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and 描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及	
(b) a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets). 描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方（例如，地理區域、設施及資產類型）。	

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Strategy and decision-making **策略和決策**		
22.	An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose: 發行人須披露讓人了解氣候相關風險和機遇對其策略和決策的影響的資訊。具體而言，發行人須披露：	A1.5 Emissions Mitigation Measures and Targets, A4.3 Current and Anticipated Financial Impacts, A4.6 Commitment to a Sustainable Transition A1.5 減排措施及目標、A4.3 當前及預期的財務影響、A4.6 對可持續轉型的承諾
(a)	information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation; and 有關發行人已經及將來計劃在其策略和決策中如何應對氣候相關風險和機遇的資訊，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標；及	
(b)	information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a). 有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源。	
23.	An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a). 發行人須披露先前各匯報期內按照第22(a)段所披露計劃的進度。	A4.3 Current and Anticipated Financial Impacts A4.3 當前及預期的財務影響
Current financial effect **當前財務影響**		
24.	An issuer shall disclose qualitative and quantitative information about: 發行人須披露以下定性和量化資料：	A4.2 Climate Risk Identification, A4.3 Current and Anticipated Financial Impacts A4.2 識別氣候風險、A4.3 當前及預期的財務影響
(a)	how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and 氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量；及	
(b)	the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements. 當存在將導致下一匯報年度相關財務報表中的資產和負債賬面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的資訊。	

Part D: Climate-related Disclosures D部分：氣候相關披露	Sections/Declarations 章節／聲明
Anticipated financial effect **預期財務影響**	
25. The issuer shall provide qualitative and quantitative disclosures about: 發行人須披露以下定性和量化資料：	A4.3 Current and Anticipated Financial Impacts A4.3 當前及預期的財務影響
(a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities; and 發行人經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務狀況在短期、中期及長期內將如何變化；及	
(b) how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities. 基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。	
Climate resilience **氣候韌性**	
26. An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose: 在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資訊，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化資訊時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露：	A4.4 Climate Change Scenarios A4.4 氣候變化情景
(a) the issuer's assessment of its climate resilience as at the reporting date; and 發行人截至匯報日對其氣候韌性的評估；及	
(b) how and when the climate-related scenario analysis was carried out. 如何及何時進行氣候相關情景分析。	

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Risk Management **風險管理**		
27.	An issuer shall disclose information about: 發行人須披露以下資訊：	A4.5 Risk Management A4.5 風險管理
(a)	the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks; 發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策；	
(b)	the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and 發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程（包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊）；及	
(c)	the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process. 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。	
Metrics and Targets **指標及目標**		
Greenhouse gas emissions **溫室氣體排放**		
28.	An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO2 equivalent, classified as: 發行人須披露匯報期內的溫室氣體絕對總排放量（以公噸二氧化碳當量表示），並分為：	A1.2 GHG Emissions A1.2 溫室氣體排放
(a)	Scope 1 greenhouse gas emissions; 範圍1溫室氣體排放；	
(b)	Scope 2 greenhouse gas emissions; and 範圍2溫室氣體排放；及	
(c)	Scope 3 greenhouse gas emissions. 範圍3溫室氣體排放。	

Part D: Climate-related Disclosures D部分：氣候相關披露		Sections/Declarations 章節／聲明
29.	An issuer shall: 發行人須：	A1.2 GHG Emissions A1.2 溫室氣體排放
(a)	measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions; 除非管轄機關或發行人上市之另一交易所另有要求，否則發行人須根據《溫室氣體核算體系：企業核算與報告標準（2004年）》計量其溫室氣體排放；	
(b)	disclose the approach it uses to measure its greenhouse gas emissions; 披露其用於計量溫室氣體排放的方法；	
(c)	for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and 就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的資訊；及	
(d)	for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). 就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈（範圍3）核算與報告標準（2011年）》所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。	

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Climate-related transition risks **氣候相關轉型風險**		
30.	An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks. 發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。	A4.3 Current and Anticipated Financial Impacts A4.3 當前及預期的財務影響
Climate-related physical risks **氣候相關物理風險**		
31.	An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks. 發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。	A4.3 Current and Anticipated Financial Impacts A4.3 當前及預期的財務影響
Climate-related opportunities **氣候相關機遇**		
32.	An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities. 發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。	A4.3 Current and Anticipated Financial Impacts A4.3 當前及預期的財務影響
Capital deployment **資本運用**		
33.	An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. 發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。	A4.3 Current and Anticipated Financial Impacts A4.3 當前及預期的財務影響

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Internal carbon prices **內部碳定價**		
34.	An issuer shall disclose: 發行人須披露如下：	A4.6 Commitment to a Sustainable Transition A4.6 對可持續轉型的承諾
(a)	an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and 闡釋發行人可有及如何在決策中應用碳定價（例如投資決策、轉移定價及情景分析）；及	
(b)	the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; or an appropriate negative statement that the issuer does not apply a carbon price in decision-making. 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價；或適當的否定聲明，確認發行人沒有在決策中應用碳定價。	
Remuneration **薪酬**		
35.	An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv). 發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部分。	A4.6 Commitment to a Sustainable Transition A4.6 對可持續轉型的承諾
Industry-based metrics **行業指標**		
36.	An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks. 本交易所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，本交易所鼓勵發行人參考《〈國際財務報告可持續披露準則S2號〉行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。	Not applicable 不適用

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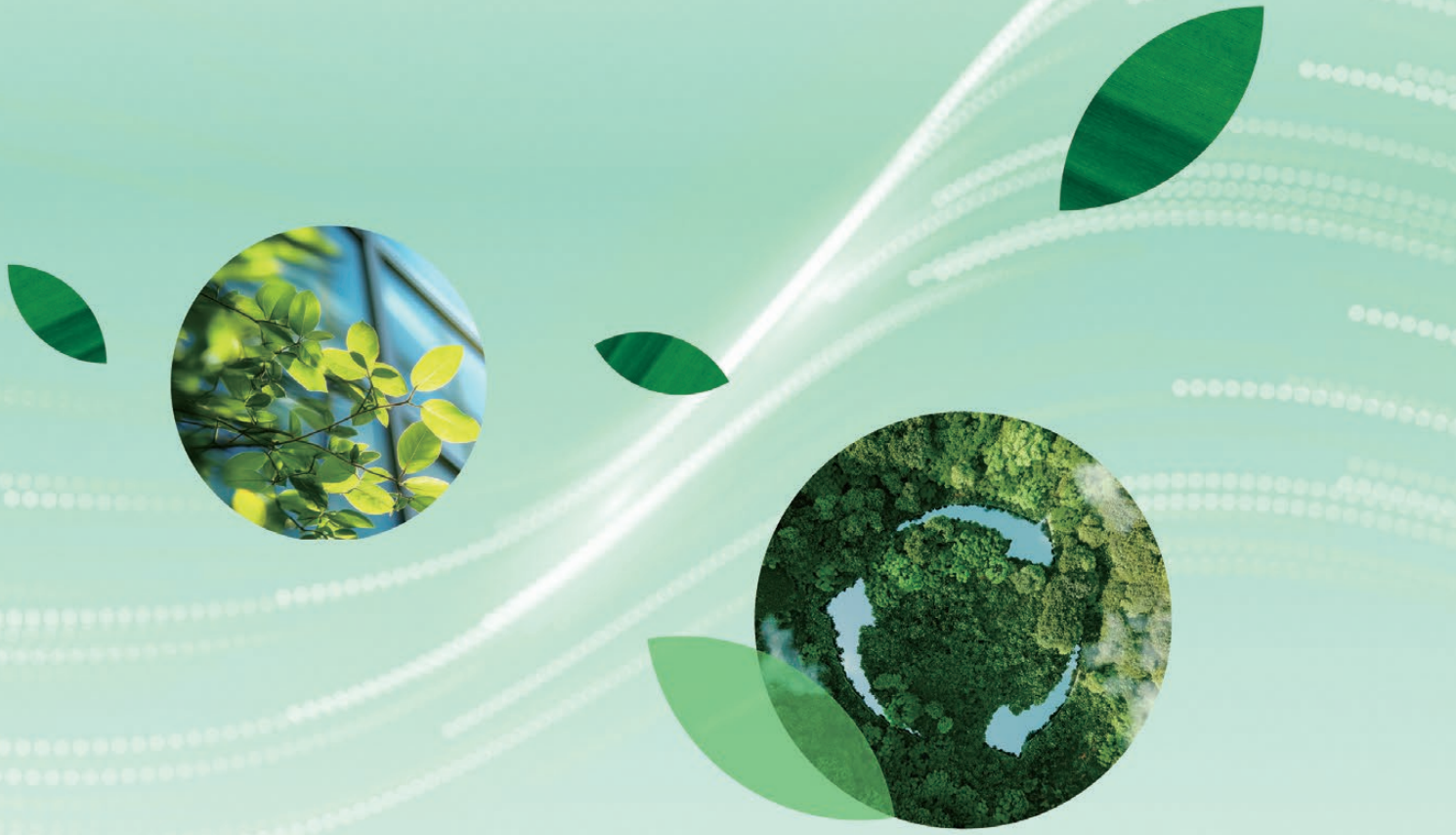
Climate-related targets **氣候相關目標**		
37.	An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose: 發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露：	A1.5 Emissions Mitigation Measures and Targets, A2.3 Energy Use Efficiency Initiatives and Targets, A4.6 Commitment to a Sustainable Transition A1.5 減排措施及目標、A2.3 節約能源措施及目標、A4.6 對可持續轉型的承諾
(a)	the metric used to set the target; 用以設定目標的指標；	
(b)	the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); 目標的目的 (例如減緩、適應或以科學為基礎的舉措)；	
(c)	the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); 目標的適用範圍 (例如目標是適用於發行人整個集團還是部分 (如僅適用於某個業務單位或地理區域))；	
(d)	the period over which the target applies; 目標的適用期間；	
(e)	the base period from which progress is measured; 衡量進度的基準期間；	
(f)	milestones or interim targets (if any); 階段性目標或中期目標 (如有)；	
(g)	if the target is quantitative, whether the target is an absolute target or an intensity target; and 如屬量化目標，其屬絕對目標還是強度目標；及	
(h)	how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target. 最新氣候變化國際協議 (包括該協議產生的司法承諾) 如何幫助發行人設定目標。	

Part D: Climate-related Disclosures D部分：氣候相關披露		Sections/Declarations 章節／聲明
38.	An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: 發行人須披露其設定及審核每項目標的方法，以及其如何監察達標進度，包括：	A4.1 Climate Change Governance A4.1 氣候變化管治
(a)	whether the target and the methodology for setting the target has been validated by a third party; 目標本身及設定目標的方法是否經第三方驗證；	
(b)	the issuer's processes for reviewing the target; 發行人審核目標的程序；	
(c)	the metrics used to monitor progress towards reaching the target; and 用於監察達標進度的指標；及	
(d)	any revisions to the target and an explanation for those revisions. 任何修訂目標的內容及原因。	
39.	An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance. 發行人須披露有關每項氣候相關目標的績效的資訊以及對發行人績效的趨勢或變化分析。	A1.5 Emissions Mitigation Measures and Targets, A1.6 Wastes Reduction Initiatives and Targets, A2.3 Energy Use Efficiency Initiatives and Targets, A2.4 Water Use Efficiency Initiatives and Targets A1.5 減排措施及目標、A1.6 減廢措施及目標、A2.3 節約能源措施及目標、A2.4 節約用水措施及目標

Part D: Climate-related Disclosures D部分：氣候相關披露		Sections/Declarations 章節／聲明
40.	For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: 就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露：	A4.6 Commitment to a Sustainable Transition A4.6 對可持續轉型的承諾
(a)	which greenhouse gases are covered by the target; 目標涵蓋哪些溫室氣體；	
(b)	whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放；	
(c)	whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target; 此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標；	
(d)	whether the target was derived using a sectoral decarbonisation approach; and 目標是否是採用行業脫碳方法得出的；及	
(e)	the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. 發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。	
Applicability of cross-industry metrics and industry-based metrics **跨行業指標及行業指標的適用性**		
41.	In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the (i) applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36). 在編製披露內容以符合第21至26及37至38段的規定時，發行人須參考(i)跨行業指標（見第28至35段）及(ii)行業指標（見第36段）並考慮其是否適用。	Not applicable 不適用



CULTURECOM

文化傳信集團有限公司
(於百慕達註冊成立之有限公司)
(股份代號：00343)

CULTURECOM HOLDINGS LIMITED
(Incorporated in Bermuda with limited liability)
(Stock Code：00343)