A.Plus Group Holdings Limited
優越集團控股有限公司

(Incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立之有限公司)
Stock Code 股份代號: 1841

Environmental, Social and Governance Report 2025/26
環境、社會及管治報告

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ABOUT THE GROUP

A.Plus Group Holdings Limited (the "Company") and its subsidiaries (collectively, referred to as the "Group") has over 20 years of history in the financial printing industry in Hong Kong. The Group is principally engaged in the provision of typesetting, design, translation, printing and delivery services in relation to financial reports, announcements, shareholder circulars, debt offering circulars, IPO prospectuses and fund documents in Hong Kong ("Principal Operations"). The majority of the Group's customers are companies listed on The Stock Exchange of Hong Kong Limited (the "Stock Exchange").

Leveraging on our listing status as well as our long-term business relationships with customers and business partners, the Group positions itself as a prominent player in the financial printing industry, and will continue to adhere to its business strategy to expand our customer base of companies listed on the Stock Exchange and further penetrate the market of debt offering circulars and IPO prospectuses through developing our business relationship with intermediaries.

ABOUT THIS REPORT

This is the Company's annual Environmental, Social and Governance ("ESG") report (the "ESG Report") for the year ended 31 March 2026 (the "Reporting Period").

This ESG Report is published in accordance with the Environmental, Social and Governance Reporting Guide (the "ESG Reporting Guide") as set out in Appendix C2 to the Rules Governing the Listing of Securities on the Stock Exchange.

Scope of the Report

This Report covers the Group's core businesses in Hong Kong. We aimed at increasing transparency in the way we report our business; understanding our impact on society and the environment; and identifying area for improvement and enhancement.

Reporting Principles

Reporting Principles	The Group's Application
Materiality	The Group communicated with different stakeholders on their specific concerns through formal or informal channels, by conducting focus groups or surveys. We prioritise our ESG issues based on the results of the stakeholder engagement. We identified the material areas that matter most to our stakeholders.
Quantitative	The Group records, calculates and discloses quantitative information and conducts comparisons with past performance where possible.
Balance	Information is disclosed as objectively as possible to provide stakeholders with an unbiased picture of our overall ESG performance.
Consistency	The Group ensures consistency in preparing the report and managing its ESG data for future comparisons.

The summary of the Group's material ESG issues as set out in the ESG Report is shown as below:

The ESG Reporting Guide		Material ESG aspects of the Group	Materiality to the Group
A.	**Environmental**		
	A1. Emissions	Exhaust Gas and Greenhouse Gas ("GHG") Emissions	Low
		Waste Management	Medium
	A2. Use of Resources	Resources Consumption	Medium
	A3. Environment and Natural Resources	Indoor Air Quality	Low
	A4. Climate Change	Climate change	Low
B.	**Social**		
	B1. Employment	Employment and Labour Practices	High
		Equal Opportunities, Diversity and Inclusion	Medium
	B2. Health and Safety	Workplace Health and Safety	Medium
	B3. Development and Training	Employee Development and Training	High
	B4. Labour Standards	Prevention of Child Labour and Forced Labour	Medium
	B5. Supply Chain Management	Supply Chain Management	High
	B6. Product Responsibility	Customer-first Approach	High
		Intellectual Property and Data Privacy	High
	B7. Anti-corruption	Whistle-blowing Policies	High
	B8. Community investment	Corporate Social Responsibility	Medium

Information and feedback

Your opinions on the Group's ESG performance are highly valued. Should you have any advice or suggestions, please feel free to contact the Company through ir@aplushk.com.

Board Statement

The Board of the Company assumes the overall responsibility for the Company's ESG strategy and reporting. The Board is responsible for evaluating and determining the Company's ESG-related risks, and ensuring that appropriate and effective ESG risk management and internal control systems are in place.

ESG governance structure

All information contained herein are derived from official documents or statistical reports of the Group. A designated working group from various departments and subsidiaries was responsible to obtain information and data for the preparation of this ESG Report. This report has been reviewed and approved by the board of directors of the Company (the "Board").

For further information regarding the corporate governance aspects of the Company, please refer to pages 24 to 40 of the Company's annual report for the year ended 31 March 2026.

Stakeholder engagement

We understand that stakeholder engagement plays a pivotal role to our continuous efforts in improving our ESG standard. Therefore, we have built and maintained various communication channels for the Board and senior management, our investors and shareholders, customers, suppliers, employees and community. We also endeavour to provide our stakeholders with clear information about our approaches to business operations and ESG issues. Such communication channels include, but are not limited to, announcements, circulars, financial reports, general meetings, corporate websites and electronic correspondence.

Stakeholders	Key Communication Channels	Expectations and Concerns
The Board and senior management	• Regular meetings • Trainings, seminars and briefing sessions	• Complying with relevant laws and regulations • Protection of the Group's rights and interests • Economic performance • Corporate sustainability
Investors and shareholders	• Annual general meeting and other shareholder meetings • Financial reports • Announcements and circulars	• Complying with relevant laws and regulations • Disclosing latest information of the corporate in due course • Economic performance • Risk management
Customers	• Company website • Project briefing • Customer service hotline	• Product and service quality • Complaint handling mechanism • Timely response

Stakeholders	Key Communication Channels	Expectations and Concerns
Suppliers	• Supplier meetings • On-site review • Teleconference	• Fair and open procurement • Supply chain management
Employees	• Regular management communications • Regular performance review or appraisal • Notification from Human Resources Department	• Occupational health and safety • Equal opportunities • Remuneration and benefits • Career development
The community	• Community investment • Charity events • ESG reports	• Involvement in the community environment • Environmental protection • Compliance operations

We welcome opinions on the Group's approaches on the ESG aspects upon reading the ESG Report. Please share with us by emailing us at ir@aplushk.com.

CHAIRMAN'S MESSAGE

The Company is devoted to maintaining and ensuring high standards of corporate governance, internal control and risk management, which are essential for the sustainability and long-term success of the Group as a whole.

During the Reporting Period, the Group spared no effort to enhance its ESG performance. In fact, during our long history of successful development, we witnessed a growing need for better ESG practices in the industry and we are committed to minimise our impact to the environment and the community in which we operate, whilst sustain our business growth by placing an emphasis on the efficient use of resources, promoting energy-saving habits, adopting fair practices to create an equal employment environment and assisting those in need in our society.

To achieve our ESG commitments, we have vested the overall management of the Group's ESG strategy and reporting to the Board. The Board is responsible for determining the ESG policies of the Group as well as assessing and improving the effectiveness of our risk management and internal control functions to ensure compliance with relevant legal and regulatory requirements.

I would like to take this opportunity to express my sincere gratitude to our customers, business partners and shareholders for their continuous support and trust in the Group. I also wish to express my heartfelt appreciation to all our staff for their efforts and commitment to ensure that the Group achieves its ESG and sustainability goals.

A.Plus Group Holdings Limited
Lam Kim Wan
Chairman and Executive Director

A. ENVIRONMENTAL

The Group is mindful of the after-effects of our business operations to the environment and it ensures its compliance with the Air Pollution Control Ordinance (Cap 311 of the Laws of Hong Kong) and all relevant environmental laws and regulations in Hong Kong.

We are committed to minimising our environmental impact through the inclusion of environmentally friendly elements in our business operations as well as raising the environmental awareness amongst our employees. We encourage our staff to better utilise resources by promoting energy-saving measures to play our part in conserving and protecting eco-systems.

Based on our business nature, our Principal Operations did not involve any direct carbon emission produced by the consumption of fuel for machines or vehicles during the Reporting Period, and we identify that paper and electricity power consumption are the main sources of indirect emission from our operations. Therefore, we will discuss our practices and policies to minimise such emission and conserve natural resources.

During the Reporting Period, there was no incident of non-compliance with local relevant environmental laws and regulations relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste that have a significant impact on the Group, and therefore no penalties was imposed on the Group during the Reporting Period.

A1. Emissions

Exhaust Gas and GHG Emission

The Group's Principal Operations do not generate any direct GHG emissions. We acknowledge that, due to our business nature, electricity and paper consumption in our offices constitute most of the indirect emissions of GHG from our daily operations during the Reporting Period. Hence, we consider reducing electricity and paper consumption as our foremost tasks in curtailing any negative environmental impact from the Group's operations.

Meanwhile, the Group engages external printing factories to carry out printing works. Although the Group has no direct control over their environmental policies, it proactively takes measures to reduce electricity consumption and GHG emissions, such as suggesting customers to use more eco-friendly paper for report printing and arranging more efficient printing schedules with both customers and printing factories.

We also engage external printing factories to handle delivery of printed documents of our customers. Therefore, we do not maintain any vehicle fleet for such purposes and our Principal Operations produce no direct emission from fuel consumption.

Waste Management

No hazardous waste was produced during the Reporting Period as wastes from our daily operations only include general non-hazardous and domestic wastes such as papers, toner cartridges, food scraps and leftover, which are sorted and disposed properly. We reuse papers and paper bags and arrange authorised contractors to recycle used toner cartridges. We arrange collection and proper disposal for wastes that cannot be recycled or reused.

We understand that electronic solid wastes usually end up in landfills and might create toxics such as lead, mercury and cadmium, which might leach into soil and water. We strictly follow The Producer Responsibility Scheme on Waste Electrical and Electronic Equipment covering the regulated electrical equipment. Low-efficiency computers and other electronic devices which are not up to our daily operation requirements are donated to charity organisations, whilst obsolete and non-functioning ones are collected by qualified firms to reduce pollution from electronic wastes.

Sewage Treatment

Without any direct manufacturing process, the Group does not produce any industrial wastewater. Domestic wastewater from our daily operations is discharged as required by the property management companies of the buildings where our offices are located.

Emission Data:

Emissions[1]	Unit	2026	2025	% increase/ (decrease)
GHG				
– Scope 1 – direct emission				
– fuel consumption (machines)	Tonnes of carbon dioxide equivalents (CO2e)	N/A	N/A	N/A
– fuel consumption (vehicles)		N/A	N/A	N/A
– Scope 2 – indirect emission				
– electricity consumption		232	275	(15.7)
– Scope 3 – other indirect emission				
– paper consumption		372	558	(33.3)
Total		604	833	(27.5)
Intensity (Tonnes/Revenue HK$'million)		5.5	8.5	(35.9)

Note: The reported GHG emissions, comprising Scope 1, Scope 2 and Scope 3 emissions, cover the Group's operations in Hong Kong. GHG emissions 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 Standard" 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 Stock Exchange, and the "2025 Sustainability Report" published by the HK Electric Investments and HK Electric Investments Limited. The relevant measurement approach, inputs and assumptions adopted by the Group remain consistent with those used in 2025.

Types of non-hazardous wastes	Unit	2026	2025	% increase/ (decrease)
Office paper	Tonnes	2.6	0.7	250.0
Intensity	Tonnes/staff	0.04	0.01	250.0

Summary of KPI disclosure of Aspect A1 under the ESG Reporting Guide:

KPI A1.1	Our Principal Operations do not involve activities that directly emit GHG or other air pollutants. The types of emissions and respective emissions data (if applicable) are set forth in the above data highlights.
KPI A1.2	Repealed 1 January 2025
KPI A1.3	Our Principal Operations do not involve activities that produce hazardous wastes.
KPI A1.4 and KPI A1.6	Save as the office paper disclosed above, there is no applicable data of other non-hazardous waste produced as other waste produced from our operations is collected and handled by the property management companies of the buildings where our offices are located. Types of non-hazardous waste, description of how they are handled, and reduction initiatives are discussed in the section headed "Use of Resources".
KPI A1.5	Measures to mitigate emissions can be referred to in the section headed "Emissions".

A2. Use of Resources

Resources Consumption

The Group strives to minimise its environmental impact whilst growing its business. Efficient use of resources has been heavily emphasised as one of our fundamental green practices. As aforementioned, papers and electricity are resources that we consume the most. Therefore, the Group has formulated a series of green office practices:

Paper and Electricity Conservation

- Reuse and recycle papers, opt for double-sided printing except for confidential information and avoid unnecessary colour printing;
- Promote the use of electronic file transfer, mailing and filing system; make use of electronic devices for operations, presentation and relevant purposes;
- Switch off all idling electrical appliances, lights and office equipment;
- Maintain an appropriate indoor temperature at 25°C;
- Conduct regular maintenance and repair works of office equipment to improve durability and ensure functionality;
- Replace obsolete office equipment including computers to improve efficiency;
- Install LED lighting or other energy-efficient lighting tools;
- Assign suitable meeting rooms, which are designed to be adjustable to fit different needs of customers, to reduce unnecessary electricity consumption;
- Adopt natural sunlight in meeting rooms instead of relying solely on lighting systems; and
- Install separate air conditioners instead of centralised systems.

Other Green Practices

- Encourage the use of video or telephone conferencing systems to avoid business travel, and encourage the use of public transportation;
- Recycle toner cartridges;
- Avoid using disposable goods and reuse office stationery;
- Communicate with customers and suppliers to promote use of recycled papers and soy ink; and
- Remind staff and visitors of water conservation.

The Group has also adopted a recycling scheme for office equipment and furniture by donating redundant office equipment and furniture to approved charitable organisations in Hong Kong. The Group has also engaged accredited secure information disposal services provider to collect used papers from our offices for recycling purposes when appropriate.

Resource Consumption Data

Resources Consumed	Unit	2026	2025	% increase/ (decrease)
Electricity	kWh ('000s)	186	220	(15.7)
Intensity	kWh ('000s)/staff	2.6	3.1	(15.7)
Water	m^3	94	39	141.0
Intensity	m^3/staff	1.3	0.5	141.0
Paper	tonne	77.5	116	(33.3)
Intensity	(Tonnes/Revenue HK$ million)	0.7	1.2	(41.0)

Summary of KPI disclosure of Aspect A2 under the ESG Reporting Guide:

KPI A2.1	Details of electricity consumption are set forth in the above data highlights.
KPI A2.2	Details of water consumption are set forth in the above data highlights.
KPI A2.3	Description of energy use efficiency initiatives can be referred to in the section headed "Use of Resources".
KPI A2.4	There is no issue in sourcing water that is fit for purpose. The Group considers the level of its water consumption is reasonable. Description of water use efficiency initiatives can be referred to in the above paragraphs.
KPI A2.5	There is no applicable data of packaging material as we are not directly involved in the use of any packaging material.

A3. Environment and Natural Resources

The Group does not have any significant impact on the environment and natural resources beyond the consumption of resources and emissions as mentioned above. The Group will continue to look into different ways to enhance its employees' environmental awareness. The Group will also integrate environmental considerations into its business decisions, in addition to enhancing environmental measures, including issuing internal environmental guidance and sharing relevant environmental information in relation to building a greener office.

Indoor Air Quality

The Group is committed to improving indoor air quality as its employees, customers and other related parties often work long hours in the Group's facilities and indoor air pollution may cause serious health problems such as allergies and respiratory illnesses. There was no construction or renovation works carried out in our office premises during the Reporting Period, however, they are designed for a reasonable indoor air quality, and we maintain and monitor performance of our heating, ventilating and air conditioning (HVAC) system to ensure constant air circulation, temperature control and pollutant removal in our offices.

Paper is our major resource consumptions and we believe that we are responsible for helping our customers with making eco-conscious choices by recommending sustainably-sourced and environmental-friendly papers to our customers for printing of their statutory documents. Besides, being part of our paper-saving approach, we never cease to explore the use of new technology and measures to reduce resource consumption. The Group offers paperless solutions to meet customers' needs without compromising quality, such as sending digitalised marketing and related documents to customers, and promoting proofreading and quality assurance by our staff in electronic format.

Summary of KPI disclosure of Aspect A3 under the ESG Reporting Guide:

KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them can be referred to the paragraph headed "Environment and Natural Resources".

A.4 Climate Change

The Group recognises climate change is one of the most severe challenges confronting the world. Rising temperatures and extreme weather are threatening the community and our daily business operations. The Group reviews the impact of its daily operations on the climate change regularly, and is committed to adopt environmental friendly operating measures to reduce GHG emissions and the pressure on global climate change. Furthermore we proactively assess and manage the climate-related risks to our operations while increasing our long-term resilience to climate change. As such, the Group has established relevant policies to identify, monitor and manage climate-related issues, and integrate such considerations into its strategic business planning.

Governance

The Board holds ultimate oversight of climate-related risks and opportunities as part of its broader ESG responsibilities, which are outlined in the section headed "Board Statement" and "ESG Governance Structure".

The Board ensures it possesses the necessary skills and competencies to oversee climate-related issues through a combination of relevant expertise, ongoing training and external consultants when needed. The Group integrates consideration of climate-related risks and opportunities into its strategy development, business planning, and routine operations, including decisions on major transactions. Consistent with its approach to other material risks, the Group applies the same risk management and internal control mechanisms to evaluate and manage relevant risks and opportunities. The Board will review climate-related risks and opportunities, which are identified through regular materiality assessments and risk review processes, at least annually via the ESG reporting process.

Building on the Board's strategic oversight, it has delegated day-to-day climate governance responsibilities to the committee of the Board. Their core responsibilities include formulating sustainable development policies and strategies and reporting on the progress of climate-related assessment work, thereby enhancing the Group's climate resilience. All control requirements and implementation processes have been fully integrated into the relevant policies of various business departments of the Group, enabling the Group to proactively identify potential climate-related risks and opportunities, make data-driven decisions, and promote the implementation of concrete and actionable climate action plans.

In addition to the short- to medium-term GHG emissions reduction target detailed in the section headed "Metrics and Targets", the Group will continue to assess the feasibility of establishing a long-term climate-related or carbon neutralisation target as part of its transition plan, further advancing its climate commitment. At this stage, the Group has not yet linked climate-related performance metrics or targets to its remuneration policies. The Group will continue to monitor developments with a view to establishing targets and informing the future integration of such metrics.

Strategy

Although the Group's business model and value chain are not exposed to significant or concentrated climate-related risks and opportunities, the Group closely monitors relevant risks that may affect its operations and pursues any related opportunities to cope with the intensified threat of climate change. These climate assessments are conducted across short- to medium-term (through 2035), and long-term (through 2050) time horizons, in alignment with the Group's short-term strategic planning and the medium to long-term objectives set out in Hong Kong's Climate Action Plan.

The climate-related risks that may impact the Group and the corresponding mitigation actions are as follows.

Physical risk:

Extreme weather caused by climate change may lead to incidents such as wild-fire, strong typhoon and flooding, which will affect the supply and pricing of the paper, and may cause interruption to the normal operations and thus have an adverse impact on the Group's financial performance in the short- to long-term.

Mitigation action:

Increase the usage of recycled-paper and reduce the reliance of single paper supplier. The Group has developed the practice of communicating the arrangements under bad weather conditions to clients and employees in advance. The potential financial impacts can be minimised with adequate preparations for extreme weather events.

Transition risk:

More stringent policies and reporting requirements for corporate sustainability in the short- to medium-term.

Mitigation action:

Conduct regular reviews and analyses of local and international reporting requirements. And to enhance ESG reporting and data collection procedures.

Based on the Group's risk assessment, climate-related issues have not had a material impact on the carrying amounts of assets and liabilities for the next reporting period, nor necessitated a significant change to its core business model and strategy. Our established climate mitigation and adaptation measures, as described above and in the section headed "Resources Consumption", remain in effect, consistent with the previous reporting period, with resources allocated through operational budgets. The Group will continue to monitor climate-related issues that may materially affect its business and operations and will develop and implement appropriate mitigation measures. This will support both current operations and the anticipated evolution of the Group's business model, with the necessary resources allocated to manage climate-related risks and to seize emerging opportunities.

The Group currently does not have sufficient skills, capabilities and resources to identify and quantify the amount and percentage of assets or business activities exposed to climate-related risks or aligned with climate-related opportunities, and the anticipated effects and relevant changes. The Group will continuously build its expertise and capabilities over time and acquire additional resources if necessary. There were no investment and disposal plans, or planned sources of funding regarding climate-related risks and opportunities.

To enhance resilience against climate change impacts on its operations, the Group is at an early stage of assessing its climate resilience, with significant uncertainty in quantifying potential impacts and their timing. The Group currently does not have the necessary skills and capabilities to undertake climate-related scenario analysis. The Group's ability to adapt its strategy is supported by the operational and planning flexibilities within its current business model. In the future, the Group will continue to build its internal expertise and resources to enable the future application of climate-related scenario analysis commensurate with its circumstances, including scenarios aligned with the latest international climate agreements, to better inform its regular risk assessments and reporting of climate-related risks and opportunities.

Risk Management

Climate-related risks are managed through the Group's risk management framework, alongside strategic, financial, compliance, and operational risks. The Group identified, assessed, managed, and monitored the climate-related risks and opportunities based on operational performance, regulatory developments, and market trends on an ongoing basis. These risks and opportunities are evaluated qualitatively, considering their likelihood and potential financial and operational impacts. The likelihood assessment is based on historical data and the information that is reasonably available to the Group during the reporting period. The combined scores of likelihood and impact are used to classify risks into three severity levels. Higher risk events and associated mitigation measures will be reported to management and the Board at least annually. The corresponding strategic measures are detailed in the section headed "Strategy" above.

Metrics and Targets

The Group adheres to best practices in improving energy efficiency and reducing emissions in compliance with applicable environmental laws. The Group did not generate a significant amount of direct GHG emissions (Scope 1) since the Group's operation does not involve any combustion of fuels. The major sources of GHG emissions were generated from electricity consumption (Scope 2) and paper consumption (Scope 3). Regarding this, the Group has formulated relevant policies and an internal control system to reduce electricity and paper consumption. In the future, the Group will expand its Scope 3 emissions disclosure where applicable.

With the aim to respond to the growing awareness of climate change, the Group targets to reduce its GHG emissions intensity by 5% by 2030, using 2025 as the baseline year. We have established a cross-departmental monitoring mechanism to calculate emissions intensity annually and track progress toward our targets. To align with international best practices, we will continue to optimise our decarbonisation strategy and explore the introduction of third-party verification to strengthen governance. The Group will continue to explore diverse emission reduction pathways, ensuring that business development and environmental responsibility go hand in hand as we steadily move toward our vision of carbon neutrality. The Group did not utilise carbon credits to offset its emissions during the Reporting Period. The Group has also implemented paper and electricity conservation measures which are described in the section headed "Resources Consumption".

During the Reporting Period, the Group did not incur any capital expenditure, financing, or investment specifically dedicated to climate-related risks and opportunities.

The Group did not implement an internal carbon price during the Reporting Period. However, we will continue to monitor market carbon prices and developments in carbon tax regulations in order to minimise related climate-related risks.

B. SOCIAL

B1. Employment

Employment and Labour Practices

As at 31 March 2026, the Group had 73 employees, who are key to bringing us success and maintaining our competitiveness. We are dedicated to providing a gratifying and rewarding workplace to our employees and offering them with opportunities to learn, grow and succeed. All employees are based in Hong Kong.

All employees are bound by relevant terms and condition to protect the rights of both the Company and employees. Our administration department and supervisors are responsible for overseeing the implementation of such relevant terms and condition. During the Reporting Period, there was no significant change in our labour structure that should be brought to the attention of our stakeholders.

During the Reporting Period, there was no incident of non-compliance with the 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.

Employment Data:

	2026		2025	
	Number of employee	**% of total**	**Number of employee**	**% of total**
Total employees				
By gender				
– Male	41	56.9	43	59.7
– Female	31	43.1	29	40.3
Total	72	100.0	72	100.0
By employment type				
– Full-time permanent	31	43.1	27	37.5
– Full-time contracted	41	36.9	45	62.5
– Temporary	–	–	–	–
Total	72	100.0	72	100.0

	2026		2025	
	Number of employee	**% of total**	**Number of employee**	**% of total**
By age				
– Below 30	–	–	–	–
– 30-39	32	44.4	33	45.8
– 40-49	21	29.2	22	30.6
– 50-59	12	16.7	12	10.7
– 60 or above	7	9.7	5	6.9
Total	72	100.0	72	100.0
Employee turnover				
By gender				
– Male	2	2.8	1	1.4
– Female	2	2.8	4	5.6
Total	4	5.6	5	7.0
By age				
– Below 30	–	–	–	–
– 30-39	2	2.8	1	1.4
– 40-49	–	–	–	–
– 50-59	1	1.4	2	2.8
– 60 or above	1	1.4	2	2.8
Total	4	5.6	5	7.0

Recruitment and Remuneration Policies

We undertake to provide a workplace where our staff members are respected. Our employment and labour practices comply with the applicable laws such as the Employment Ordinance (Cap. 57 of the Laws of Hong Kong ("Employment Ordinance")) and the Mandatory Provident Fund Schemes Ordinance (Cap. 485 of the Laws of Hong Kong) and other applicable laws and regulations relating to employment. Our employees are provided with an employee handbook which covers terms of employment, remuneration packages, working hours, rest periods and holidays, termination, confidentiality, work ethics and other areas.

When determining the remuneration packages of our employees, we take into account the prevailing market conditions and industrial benchmarks, employees' job nature, their experience, individual performance and the financial results of the Group. These packages are reviewed and adjusted regularly to keep up with the competitive market conditions. We also provide additional benefits, such as travelling, meal and shift allowances and compensation leave to certain employees who are required to work overtime and work on shift. In general, it is not necessary for our employees to hold any professional qualifications to perform their jobs that are required by the laws or regulations.

During the Reporting Period, we did not experience any material change in our labour structure. Our employee turnover was mainly voluntary, of which appropriate arrangement was made for all the resigning employees in accordance with relevant laws.

Dismissal Policies

In situations where an employee violates the Group's regulations or consistently performs his or her duties below an acceptable level, our human resources department will follow a range of procedures to terminate his or her employment contract. Terms and conditions relating to dismissal are enumerated in their employment contracts and other employment policy manual.

Equal Opportunities, Diversity and Inclusion

As the employees of the Group are one of its key stakeholders, diversity and equal opportunity form part of our people strategy. Our employment practices support the building of an inclusive working environment free from discrimination based on one's gender, age, nationality, sexual orientation, family status, race and/or religion.

We do not see any preferential practices or needs for employing staff of particular gender in the industry where we operate, and we champion the idea of gender equality in the workplace. Therefore, all recruitment and promotion are conducted fairly and impartially with job performance, work experience, as well as the financial condition of the Group and market condition being factors to be considered. We will continue to look into measures that allow a better representation of different genders in leadership and other aspects.

Employee Communication

We value communication with our employees as we care about their career goals, concerns and general satisfaction working with us. Therefore, the Group organises team building events, trainings, staff gathering and other activities from time to time to enhance employees' sense of belonging and facilitate communication between management and employees to understand their needs.

B2. Health and Safety

Workplace Health and Safety

The Group puts utmost importance in maintaining the well-being of its staff. We are dedicated to offering a healthy and safe workplace for our staff and endeavors to eliminate potential health and safety hazards. We have strict safety guidelines for daily operations and emergencies and these guidelines are prepared with reference to the local laws and other international standards.

During the Reporting Period, the Group was not aware of any material non-compliance with relevant laws and regulations in Hong Kong relating to health and safety, including but not limited to the Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong) and the Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong) that would have a significant impact on the Group.

No employees are exposed to high occupational health and safety risks due to the nature of work as identified in the Group's workplace. During the Reporting Period, there was no work-related fatalities and lost days due to work injury, and there were no work-related fatalities in the past 3 years.

Mental Wellness

Work-life balance has been one of the important topics about occupational health. Therefore, as a responsible employer who cares for its staff's well-being, one of our key practices is the adoption of 5-day working week scheme, which has been eligible to all employees since September 2018. Also, we encourage our employees to participate in activities that promote their health awareness, including indoor and outdoor sports and company outings. We will continue to look into various measures to help establish a healthy environment that supports work-life balance in the workplace, such as exercise access, work schedule flexibility, whilst we promote the ideas that employees should set boundaries and advocate work-life balance for themselves in the work environment.

During the Reporting Period, the Group did not identify any material or heightened risks regarding occupational safety and health. There was no serious incident of safety or work-related injury. There was no incident of non-compliance with the relevant laws and regulations that has a significant impact on the Group relating to the provision of a safe working environment and protecting employees from occupational hazards.

B3. Development and Training

Employee Development and Training

The Group values personal development of our employees and encourages them to unleash their potentials. To enable our talent to develop themselves to their fullest potential and to provide them with the essential skillsets to deliver the best, we have established a comprehensive development plan.

During the Reporting Period, provision of on-the-job training, coordination or support in the form of subsidising external training courses were in place for employees of different job positions. Meanwhile, our members of the Board and senior management attend trainings regularly to fulfill the requirements of Listing Rules.

Harmonious employment relationship is conducive to the stable development of the Group. We encourage promotions within the Group so that we can gradually train our employees to take up management executives roles. We also do our best to maintain open dialogue with employees, and encourage discussion about their career goals.

B4. Labour Standards

Prevention of Child Labour and Forced Labour

Child or forced labour is not a material issue of the Group under the reporting scope as the Group fully understands that child and forced labour violates basic human rights and international labour conventions, and poses threats to sustainable social and economic development. The Group is committed to complying with the Employment Ordinance and other relevant laws and regulations in this regard. The Group prevents any use of child labour by verifying the age and identity of all candidates during recruitment processes. The Group only carries out the requirements of a standard labour contract and does not use any means to unfairly restrict the employment relationship between employees and the Group.

Besides, we have set out code of conducts for employees, senior management and directors, that we impose a very strict supervision on their behaviour. We do not allow any abuse of power or workplace bullying. Employees are encouraged to report any misconduct and we will promptly conduct investigation and report to the management before taking any necessary actions.

During the Reporting Period, the Group did not encounter any issue with non-compliance and/or violate any relevant laws and regulations in respect of the prevention of child or forced labour.

OPERATING PRACTICES

B5. Supply Chain Management

The Group is principally engaged in the provision of typesetting, design, translation, printing and delivery services in relation to financial reports, announcements, shareholder circulars, debt offering circulars, IPO prospectuses and fund documents. Our suppliers are mainly located in Hong Kong.

Supply Chain Management

While the Group is not heavily dependent on any major suppliers to support its business, a sound supply chain management is essential for the Group to maintain sustainable business growth and ensure the quality of products and services we offered. The Group's major suppliers are external translation service providers and printing factories. In order to maintain the quality of our services, the Group selects and maintains a list of approved service providers which will be reviewed and updated on a continuous basis. Quality assurance of translation works done by external translation service providers are performed on a regular basis to ensure the quality of such translation works. Our responsible staff will be present at the printing factories to monitor the printing quality of specific projects when necessary.

We take into account capabilities, delivery timelines and price competitiveness when selecting our service providers. The Group is considering extending environmental and safety requirements and require its service providers to enhance their sustainability measures.

In addition, we are committed to maintain a high level of ESG management and we share our value with our suppliers and business partners. Hence, we from time to time communicate our policies and principles with them and ensure that they uphold a certain ESG standard.

During the Reporting Period, we did not identify any material risks and issues on supply chain management.

B6. Product Responsibility

Customer-first Approach

Our business nature involves a great deal of customer service and the Group believes that the provision of high-quality services to our customers is vital for retaining our customers and enhancing our business relationships with them. Thus, besides generating and boosting sales for the Group, we, especially our sales representatives and account service staff, devote time and resources to communicate with customers to obtain their feedbacks and help the Group better understand their needs from time to time, to build a stronger customers' confidence and continuously improve our services.

At least one designated account service personnel is assigned to attend to each customer. Such practice creates convenience to them to express their needs whilst improving our service quality.

None of our products or services have been subject to recall and we have not received product or service related complaints.

Intellectual Property and Data Privacy

As a financial printing service provider, the Group has to handle confidential information of listed companies, which may include inside information. We maintain a strict internal practice to ensure that no such information will be leaked or misused.

In addition, we have formulated standard operating policies to monitor and control securities dealing activities of our employees to ensure that they would not use confidential and inside information of listed companies for personal gains.

Advertising and Labeling

We do not engage marketing and promotional works in an extensive manner. Instead, we rely on our sales representatives to develop and maintain a close relationship with potential and existing customers, with a view to drawing sales.

In managing our marketing initiatives, we ensure that all of our efforts are in compliance with all applicable laws and standards enacted by the government and regulators, as we, including our senior supervisors, constantly review such work practices and ensure that we comply with the Trade Descriptions Ordinance (Cap. 362 of the Laws of Hong Kong) and other applicable laws and regulations, and prohibit any false, misleading or incomplete description, information and misstatements in respect of the Group's services and products.

Compliance with Laws and Regulations

We undertake to advocate policies for prevention of legal risks, engagement of legal advisors and implementation of system for better internal compliance workflow to enhance corporate governance. The Group complies with the relevant laws and regulations to operate its businesses.

During the Reporting Period, the Group has complied with all relevant laws and regulations that have a significant impact on the Group relating to product health and safety, advertising, labelling and privacy matters.

B7. Anti-corruption

The Group upholds the highest standard of corporate governance and believes that the establishment of a corporate culture of integrity management underpins the sustainable development of an enterprise. The Group is committed to adhering to the highest possible standards of openness, probity and accountability. The Group has abided by all the relevant anti-corruption laws in Hong Kong.

The Board oversees and handles any matter in relation to bribery, corruption and money-laundering. The Board also sets the "zero-tolerance" tone and attitude to any corruption and provides directions to staff among the Group to build a strict internal control environment for the Group in handling these matters.

All employees must fully comply with the Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong) and other relevant local laws and regulations as well as the Group's own policies on the prevention of corruption. Every employee is responsible to report any suspicious activity to his/her supervisor or senior management. Further, the Group provides regular training to its employee to keep them updated on the latest rules and regulations in respect of anti-bribery and anti-corruption.

We perform background search for every new customer. All receipts of settlement from customers are in forms of cheques or bank transfer and we do not accept cash transactions.

To reinforce corporate governance, we have established an audit committee and hired external lawyers and auditors to offer opinions on our financial reporting and other compliance issues. While we have complied with Stock Exchange's corporate governance requirements on listing companies, we will continue to review and improve our internal control and corporate governance.

Whistle-blowing Policies

The Group encourages employees to report illegal, non-compliant, fraudulent and dishonest acts within the Group or with suppliers and/or business partners. Identities of whistle-blowers are carefully protected. Upon receipt of such reports, the Group will assign its senior management, together with employees from relevant departments, to investigate and report to the Board. In case of any violation of applicable laws and regulations, we will report to law-enforcing authorities and take actions to rectify our internal practices when necessary.

During the Reporting Period, we had not identified any non-compliance in relation to corruption, bribery, extortion, fraud and money laundering, which had a significant impact on the Group and there had not been any concluded legal cases regarding corrupt practices brought against the Group or its employee. The Group will regularly review its internal anti-corruption system and improve it when necessary.

COMMUNITY

B8. Community Investment

Corporate Social Responsibility

Caring for community is a shared value by the Group and in the society. The Group pursues sustainable development in our community by assessing and managing the social impact of our operations in the marketplace. The Group has joined the "Caring Company" program for more than ten years and has partnered with different Non-Governmental Organisations to participate in various events or programs.

The Group will continue to look into ways of promoting corporate social responsibility within the Group by organising and/or participating in appropriate community activities, donations and/or scholarship programs.

REFERENCES TO THE ESG REPORTING GUIDE OF THE STOCK EXCHANGE

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B. Social			
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B4 Labour Standards			
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Social – Labour Standards	23

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B8 Community Investment			
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