華夏文化科技集團
CA CULTURAL TECHNOLOGY GROUP

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

華夏文化科技集團有限公司
CA Cultural Technology Group Limited
(Incorporated in the Cayman Islands with limited liability)
（於開曼群島註冊成立的有限公司）
(Stock Code: 1566)
（股份代號:1566）

CONTENTS 目錄

ABOUT THIS REPORT 2
關於本報告

BOARD STATEMENT — ESG GOVERNANCE STRUCTURE 3
董事會聲明 — 環境、社會及管治的治理架構

REPORTING SCOPE 4
報告範圍

REPORTING FRAMEWORK 5
報告框架

APPROACH TO SUSTAINABILITY 6
可持續發展方式

STAKEHOLDER ENGAGEMENT 7
持份者參與

MATERIALITY ASSESSMENT 9
重要性評估

COMMENTS AND FEEDBACK 12
意見及反饋

ENVIRONMENT 13
環境

SOCIETY 24
社會

ABOUT THIS REPORT
關於本報告

This report summarizes several subjects of CA Cultural Technology Group Limited (the "**Company**", together with its subsidiaries, collectively the "**Group**" or "**we**") of business practices for the Environmental, Social and Governance (referred to as the "**ESG**") report (referred to as the "**Report**") and its relevant implemented policies and strategies in relation to the Group's operational practices and environmental protection. For information regarding corporate governance, please refer to the "Corporate Governance Report" in the annual report 2026.

本報告概述華夏文化科技集團有限公司(「**本公司**」，連同其附屬公司統稱「**本集團**」或「**我們**」)業務實踐中有關環境、社會及管治(「**環境、社會及管治**」)報告(「**報告**」或「**本報告**」)的若干主題及其與本集團業務運作及環境保護相關的政策實施及策略。有關企業管治的資料，請參閱二零二六年年報中的「企業管治報告」。

The Report covers the period from 1 April 2025 to 31 March 2026 (the "**Reporting Period**" or "**FY2026**").

本報告涵蓋二零二五年四月一日至二零二六年三月三十一日(「**報告期**」或「**報告年度**」或「**二零二六財年**」)。

BOARD STATEMENT — ESG GOVERNANCE STRUCTURE
董事會聲明 — 環境、社會及管治的治理架構

The Board understands its overall responsibility for overseeing and implementing the Group's ESG strategy, and will integrate sustainable development into the Group's specific business in accordance with the company's business development. The Group has formed a top-down ESG structure in adhering to its sustainable development philosophy. The Board is responsible for overseeing the ESG issues of the Group, formulating ESG strategies and assessing and determining the risks associated with ESG, in order to ensure the effectiveness of risk management and internal control of the Group. The senior management is responsible for the job allocation based on the ESG strategies and reporting to the Board about the progress of ESG tasks and the Group's annual report. The administration, human resources, internal control and board secretarial departments are responsible for performing ESG tasks, including collection of stakeholders' opinions, performing internal and external materiality assessment, preparing the Report, and reporting to the senior management about the progress of ESG tasks and the preparation of the Report. The Board will also regularly check the implementation and changes of various ESG indicators, and optimize ESG targets when appropriate and feasible, so as to ensure that the Group's corporate development will minimize the negative impact on the environment and society. Overall ESG performance is reviewed by the Board at least on an annual basis through the approval of this ESG Report. The Report has been approved by the Board of Directors (the "**Board**") before publication.

董事會明白其在監督並落實本集團環境、社會及管治策略方面的整體責任，並將會根據公司的業務發展將可持續發展融入到本集團的具體業務中。為貫徹本集團的可持續發展理念，本集團建立了由上而下的環境、社會及管治架構。董事會對本集團的環境、社會及管治事宜負有監管責任，負責制訂環境、社會及管治策略，並負責評估及釐定本集團的環境、社會及管治風險、確保本集團的風險管理及內部監控的有效性。高級管理層負責根據環境、社會及管治策略安排相關工作，並向董事會匯報環境、社會及管治工作進展及本集團的年度報告。行政部、人力資源部、內控部及董事會秘書處負責開展環境、社會及管治工作，包括收集持份者意見、進行內部及外部重要性評估、編製報告等，並向高級管理層匯報環境、社會及管治工作和報告編寫的進展。董事會也會定期檢查環境、社會及管治各項指標的落實及變動情況，並於適當及可行的情況下優化環境、社會及管治目標，以確保本集團的企業發展對環境及社會的負面影響降至最低。董事會每年至少經通過批准本報告以審核整體環境、社會及管治表現。本報告於發佈前已經董事會(「**董事會**」)批准。

REPORTING SCOPE
報告範圍

The scope of the Report covers the ESG performances of the Group's principal operating activities spanning over the period from 1 April 2025 to 31 March 2026. Unless otherwise specified, the data, policy documents and statements mentioned in this Report cover business operated by the Group, namely the Group's trading of animation derivative products, establishment and operation of indoor theme parks and multimedia animation entertainment business. In 2024, the Group's business changed a bit. Upon the disposal of Shanghai JOYPOLIS SEGA World, its indoor theme park business in Shanghai was terminated.

本報告涵蓋本集團主要經營活動於二零二五年四月一日至二零二六年三月三十一日期間之環境、社會及管治表現。除非另有説明，本報告中提及的數據、政策文件及聲明覆蓋本集團所經營的業務，即本集團的動漫衍生產品貿易、設立及經營室內主題遊樂園以及多媒體動漫娛樂業務。2024年，本集團業務有些轉變，由於出售上海joypolis世嘉都市樂園，於上海的室內主題遊樂園業務已經終止。

The reporting scope includes all areas of business over which the Group has financial significance and operational influence, as well as those of ESG significance to the Group and its stakeholders. The content of the report mainly focuses on the main business operation in Mainland China, Japan and Hong Kong, and overall performance of the fulfillment of sustainability and corporate social responsibility for the Reporting Period.

本報告範圍包括本集團對其具有財務重要性及營運影響的所有業務範疇，以及對本集團及其持份者具有環境、社會及管治重要性的範疇。本報告的範圍主要涵蓋本集團在中國內地、日本及香港之主營業務，以及於報告年度內履行可持續發展及企業社會責任之整體表現。

REPORTING FRAMEWORK
報告框架

The Report has been prepared with reference to the ESG Reporting Code set out in Appendix C2 to the Main Board Listing Rules of the Stock Exchange of Hong Kong Limited (the "**HKEX**"). To ensure the accuracy of environment key performance indicators ("**KPIs**"), we engaged a professional consultancy firm to conduct the calculation and preparation of the Report.

本報告按照香港聯合交易所有限公司(「**香港聯交所**」)主板上市規則附錄C2所載「環境、社會及管治報告守則」編製。為確保環境關鍵績效指標的準確性，我們已聘請一家專業顧問公司負責報告的計算及編寫。

In preparation of this Report, The Group has complied with all "comply or explain" provisions set out in the ESG Reporting Code and followed the four reporting principles — materiality, quantitative, balance and consistency, in the preparation of the Report.

在編寫本報告時，本集團已遵守環境、社會及管治報告守則所載的所有「不遵守就解釋」規定，並以四項匯報原則 — 重要性、量化、平衡及一致性為基準編製本報告。

MATERIALITY

The Group reports on issues that are considered as posing significant impacts on environment and society and are important to stakeholders. The issues are presented together with the Group's management measures in the Report.

重要性

本集團對該等視作會對環境及社會造成重大影響以及對持份者而言屬重要的議題進行匯報。此等議題與本集團管理措施一併在報告中呈列。

QUANTITATIVE

Information regarding the standards, methodologies, assumptions and/or calculation references, and sources of key conversion factors used for these KPIs is stated wherever appropriate.

量化

有關匯報所用的標準、方法、假設及／或計算參考以及用於這些關鍵績效指標的關鍵轉換因素來源的信息在適當的地方予以披露。

BALANCE

Information is disclosed as objectively as possible to provide stakeholders with an unbiased picture of the Group's overall ESG performance.

平衡

盡可能客觀持平地向持份者公正地呈報本集團整體環境、社會及管治表現。

CONSISTENCY

Consistent methodologies are adopted when calculating the quantitative KPIs, unless otherwise specified. Reasons will be provided for any restating of information published in the Report.

一致性

除非文義另有所指，否則計算定量關鍵績效指標時均採用一致的方法。本報告所載資料如有任何重列均會説明該原因。

APPROACH TO SUSTAINABILITY
可持續發展方式

Embracing the value of sustainability to evaluate the operations environment and identify room for improvement in operations, we have formulated a set of ESG-oriented policies to promote and manage material ESG issues, which include product responsibility, labor practices, anti-corruption and environmental protection. In the long run, we are committed to promoting the value of sustainability and integrate sustainable development principles in the Group and our business partners as a responsible corporate citizen. We identify and evaluate the materiality of the diverse range of ESG topics that are interrelated with our business operations (See corresponding section: Materiality Assessment) to form our future corporate direction.

為持續評估經營環境及尋求空間改善營運的價值，我們已制定一套環境、社會及管治政策，以推動及管理包括產品責任、勞工慣例、反貪腐、環境保護等重大環境、社會及管治事宜。長遠而言，我們銳意推廣可持續發展的價值，並將可持續發展原則融合於本集團及其業務夥伴作為負責任企業公民的考慮。我們識別、確定並評估與我們業務營運相關的各種環境、社會及管治主題的重要性(請參閱本報告章節：重要性評估)，以形成我們未來企業發展的方向。

STAKEHOLDER ENGAGEMENT
持份者參與

The Group believes that identifying and addressing stakeholders view lay a solid foundation to the long-term growth and success of the Group. The stakeholder engagement helps the Group to develop a business strategy that meets the stakeholders' needs and expectation, enhances the ability to identify risk and strengthens important relationships. Stakeholders can deliver their valuable opinions on ESG to us through various channels.

本集團相信，識別和回應持份者的意見為本集團的長期發展和成功奠定了堅實的基礎。持份者參與有助本集團制訂符合持份者需求與期望的業務戰略、提升風險預見能力及鞏固重要關係。持份者可通過不同途徑，向我們表達對環境、社會及管治各方面的寶貴意見。

The below table presents key stakeholders of the Group and how the Group communicate with them through variety of communication channels.

下表介紹了本集團的主要持份者，以及本集團通過各種渠道與持份者進行溝通。

Stakeholders 持份者	Communication Channels 溝通渠道
Government and regulatory agencies 政府及監管機構	• Annual reports, interim reports, ESG reports and other public information • Meetings • 年報、中期報告、環境、社會及管治報告以及其他公開資料 • 會議
Shareholders and investors 投資者及股東	• Annual general meetings and other general meetings of shareholders • Company website • Announcements • Annual reports, interim reports, ESG reports and other public information • 股東週年大會及其他股東大會 • 公司網站 • 公告 • 年報、中期報告、環境、社會及管治報告以及其他公開資料
Employees 員工	• Training • Meetings • Performance evaluation • Leisure activities • 培訓 • 會議 • 表現評估 • 聯誼活動
Customers 客戶	• Email and customer service hotline • Mobile application • Product and service feedback • 電郵及客戶服務熱線電話 • 手機應用程式 • 產品及服務反饋
Suppliers 供應商	• Regular review • Meetings • On-site visits • 定期評審 • 會議 • 實地考察

STAKEHOLDER ENGAGEMENT
持份者參與

The operations of the Group have impacts on various stakeholders, while stakeholders have different expectations of the Group. Looking forward, the Group will continuously strengthen its communications with its stakeholders, and extensively collect stakeholders' opinions on various ways that would lead to a more comprehensive materiality analysis. Meanwhile, the Group would also enhance the reporting principles in terms of quantitative, balance and consistency, and define the presentation of content and information of the Report in a way which better conforms to stakeholders' expectations.

本集團的業務影響著不同持份者，而持份者對本集團也有著不同期望。展望未來，本集團將繼續加強與持份者的溝通，透過不同形式廣泛地收集持份者的意見，令重要性分析更完備。同時，本集團也會提升量化、平衡及一致性的匯報原則，以更符合持份者期望的方式，界定報告的內容及資訊的呈現。

MATERIALITY ASSESSMENT
重要性評估

In the context of the latest sustainability landscape, the Group has determined the following 21 ESG materiality topics that are deemed to have impact on the environment and society through our operations.

在最新的可持續發展形勢下，本集團確定了以下二十一個有關環境、社會及管治的重要性主題，這些主題被認為是通過我們的營運對環境方面和社會方面有影響的主題。

ESG Aspects 環境、社會及管治方面		ESG Materiality Topics for the Group 本集團重要環境、社會及管治主題
A. Environmental Responsibility A. 環境責任	A1. Emissions 排放物	1. Emission Management (Air Pollutants and Greenhouse Gas) 排放管理(廢氣及溫室氣體)
		2. Wastes Management 廢棄物管理
	A2. Use of Resources 資源使用	3. Energy Saving 節約能源
		4. Water Consumption 用水管理
	A3. The Environment and Natural Resources 環境及天然資源	5. Effluent Discharges 污水排放
	A4. Climate Change 氣候變化	6. Climate Change Strategy 應對氣候變化戰略
B. Social Responsibility B. 社會責任	B1. Employment 僱傭	7. Employee Remuneration and Benefits 員工薪酬及福利
		8. Diversity and Equal Opportunity 多元化及平等機會
	B2. Health and Safety 健康與安全	9. Occupational Safety and Health 職業安全及健康
	B3. Development and Training 發展及培訓	10. Employee Training and Development 員工培訓及發展
	B4. Labor Standards 勞工準則	11. Anti-child and Forced Labor 防止童工及強迫勞動
	B5. Supply Chain Management 供應鏈管理	12. Supply Chain Management 供應鏈管理
	B6. Product Responsibility 產品責任	13. Customer Service Quality 客戶服務質量
		14. Product/Service Quality and Safety 產品／服務質量和安全
		15. Personal Data Privacy Protection 個人資料隱私保護
		16. Product Research and Development 產品研發
		17. Intellectual Property Rights Protection 知識產權保護
		18. Data Security 數據安全
		19. Operational Safety Management 營運安全管理

MATERIALITY ASSESSMENT
重要性評估

ESG Aspects 環境、社會及管治方面	ESG Materiality Topics for the Group 本集團重要環境、社會及管治主題
B7. Anti-Corruption 反貪污	20. Anti-corruption 反貪污
B8. Community Investment 社區投資	21. Community Investment and Engagement 社區投資和參與

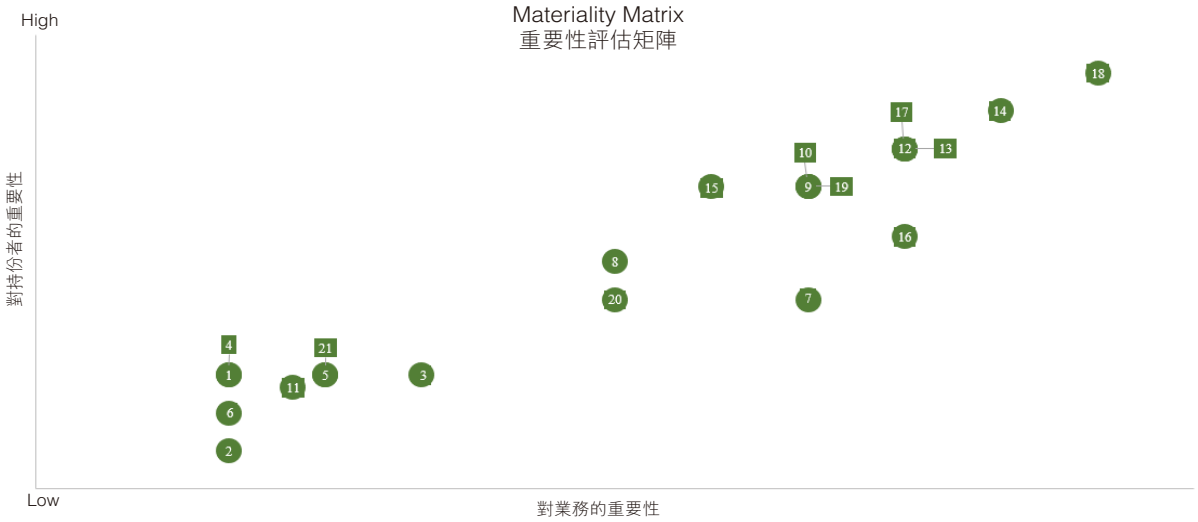
During the Reporting Period, we obtained an update of the materiality assessment on each aspect of ESG from internal stakeholders, including directors, senior management and middle management through questionnaires from the perspectives of long-term development strategies, management enhancement, urgency of investment and competitiveness advantages of the Group. We will also continually pay attention to all stakeholders, constantly review and update the materiality assessment, and include external stakeholders when the conditions are appropriate, so as to achieve a more accurate and thorough understanding of the demands of various parties, and to provide guidance and direction to the enterprise's business operations and controls over environmental and social governance.

於報告年度，我們以問卷形式從本集團長期發展戰略、管理提升、投資急切性及競爭優勢等角度向內部持份者(包括董事、高級管理人員及中層管理人員)取得對環境、社會及管治各方面的最新重要性評估。我們亦將繼續關注所有持份者，堅持檢討及更新重要性評估，並在條件適當時納入外部持份者，以更準確及全面地了解各方需求，並為企業業務營運及對環境及社會管治的控制提供指引及方向。

Based on the analysis and summary of the results of the materiality assessment from all stakeholders, we have formed the following materiality assessment matrix, in which following substantial issues are disclosed in the materiality assessment matrix as the major influential aspects of the Group's sustainable development. While taking all environmental and social responsibilities into consideration, the Group will be paying more attention to these areas.

根據對所有持份者重要性評估結果的分析及總結，我們得出了以下重要性評估矩陣，其中重要性評估矩陣所披露的下列重要事宜乃本集團可持續發展的主要影響層面。於考慮所有環境及社會責任時，本集團將尤其關注此等方面。

MATERIALITY ASSESSMENT MATRIX
重要性評估矩陣



The following chart shows the level of materiality topics ranking:

18	Data Security
14	Product/Service Quality and Safety
12, 13, 17	Supply Chain Management, Customer Service Quality, Intellectual Property Rights Protection
16	Product Research and Development

To address topics that matter most to our stakeholders, more depth is detailed for topics of high materiality throughout the Report.

以下圖表根據每個環境、社會和管治主題的重要性列出了排名：

18	數據安全
14	產品／服務質量和安全
12, 13, 17	供應鏈管理，客戶服務質量，知識產權保護
16	產品研發

為了回應對我們持份者最關注的主題，本報告對具有高度重要性的主題進行了更詳細的介紹。

COMMENTS AND FEEDBACK
意見及反饋

We make every effort to ensure consistency between the Chinese and English versions of this Report. However, in the event of any inconsistency, the English version shall prevail.

我們將盡一切努力確保本報告中英文版本的一致性。如有任何歧義，應以英文版本為準。

The progress of the Group depends in part on valuable comments from stakeholders. Should you have any opinions or suggestions regarding the content of this Report, you are welcome to share with the Group at acti@animatechina.com.

本集團的發展有賴於持份者的寶貴意見。如 閣下對本報告內容有任何反饋或建議，歡迎把反饋及意見發送至：acti@animatechina.com。

In order to seek long-term environmental sustainability, the Group is increasingly prudent in controlling the consumption of resources as well as its emissions, and has strictly adhered with the applicable environmental laws and regulations during its daily operations. The Group acknowledges the threats of climate change and realizes that we have responsibilities to better manage energy use to reduce greenhouse gas (GHG) emissions. Since the Group is principally engaged in the trading of animation derivative products, establishment and operation of indoor theme parks and multimedia animation entertainment, which does not involve direct emission of large amounts of polluted air, discharge of pollutants into water and land, and generation of hazardous waste. Due to the nature of the Group's business, the Group's daily operations mainly involve indirect GHG emissions, which are mainly due to the use of electricity, paper consumptions in our office setting and business air travel. The Group does not generate material hazardous wastes and the direct impact to the environment is immaterial.

為尋求長期的環境可持續發展，本集團倍加審慎控制資源耗用及其排放，並在日常營運中嚴格遵守適用的環境法律法規。本集團深明氣候變化的威脅，並意識到我們有責任更妥善地管理能源使用，以減少溫室氣體排放。由於本集團主要從事動漫衍生產品貿易、設立及經營室內主題遊樂園以及多媒體動漫娛樂，並不涉及直接排放大量空氣污染物、排放污染物至水源及土地以及產生危險廢棄物。由於本集團業務性質所致，本集團日常業務主要涉及間接溫室氣體排放，主要由於用電、辦公場所耗用紙張及商務航空旅程所致。本集團並無產生重大有害危險廢棄物，且對環境的直接影響並不重大。

We are committed to reducing impact on the environment. We strive to minimize environmental footprint through energy conservation and waste reduction. The following sections disclose the Group's approaches and data on energy consumption, GHG emissions data and waste.

我們致力減少對環境造成的影響。通過節約能源及減少廢棄物，我們得以全力減少環境足跡。下列各節披露本集團針對能源消耗、溫室氣體排放數據及廢物採取的方法及相關數據。

ASPECT A1: EMISSIONS

A1方面：排放物

Energy and GHG emissions: [1]

能源及溫室氣體排放：[1]

The Group actively implements the development goals for comprehensive green transformation set out in China's 15th Five-Year Plan, adheres to the coordinated promotion of carbon reduction, pollution reduction, ecological conservation and carbon sequestration, continuously promotes the Group's green and low-carbon upgrading, and strives to realize the vision of carbon neutrality. In view of this, we formulated and strictly implemented administrative policies that regulate emissions and discharge of exhaust gas, wastewater, waste solids and greenhouse gas generated in office areas. In addition, we have formulated the Environmental Protection Policy to provide clear guidelines on the daily environmental protection for our staff starting with the details such as management of use of electricity, water, paper and office supplies.

本集團積極落實國家「十五五」規劃全面綠色轉型發展目標，堅持統籌降碳、減污、擴綠、增綠協同推進，持續推進企業綠色低碳升級，致力實現碳中和發展願景。有見及此，我們制定並嚴格落實了行政政策，對辦公場所產生的廢氣、污水、廢棄物和溫室氣體排放進行管理。此外，我們已編製《環保政策》，從用電、用水、用紙、辦公用品消耗等細節入手，為員工的日常環保工作提供清晰指引。

As a multimedia animation entertainment provider, we do not involve industrial production, and hence no hazardous wastes such as chemical wastes are produced in the course of operation. Our businesses do not involve packaging work of finished products and thus no material amount of packaging materials are consumed. During the Reporting Period, we fully complied with the laws and regulations in respect of emissions.

作為多媒體動漫娛樂提供商，我們並非從事工業生產，故營運過程中並無產生化學廢料等有害廢棄物。我們的業務並無涉及包裝製成品，故並無消耗大量包裝材料。報告期內，我們全面遵守與排放物相關的法律法規。

ENVIRONMENT
環境

Although our operation does not have material adverse impacts on the environment and natural resources, we still pay great attention to possible impacts to the environment. We regularly assess impacts on the environment and natural resources, and formulate measures to mitigate any possible risks.

儘管我們的業務營運對環境及天然資源並無重大不利影響，但我們仍會密切關注其對環境可能產生的影響。我們定期評估對環境及天然資源產生的影響，並制定措施以減輕任何可能存在的風險。

During the Reporting Period, the total GHG emissions were approximately 57.3 tonnes, representing an decrease of 0.4 tonnes, compared with the figure in the last fiscal year ("**FY2025**"). The density has decreased compared to FY2025.

於報告年度內，溫室氣體排放總量約為57.3噸，較上一財政年度(「**二零二五財年**」)減少0.4噸。密度相較二零二五財年有所減少。

The following charts summaries the GHG emissions of the Group during the Reporting Period:

下列圖表概述本集團於報告年度內的溫室氣體排放數據資料：

GHG Emissions **溫室氣體排放**	**Unit** **單位**	**FY2026** **二零二六財年**	FY2025 二零二五財年
Total GHG Emission 溫室氣體排放總量	tonnes CO_2-equivalent 公噸二氧化碳當量	57.3	57.7
GHG Emission Density 溫室氣體排放密度	tCO_2e per million revenue in HKD 二氧化碳當量噸數／百萬港元收益	0.16	0.16
Scope 1 GHG Emissions 溫室氣體排放量範圍一	tonnes CO_2-equivalent 公噸二氧化碳當量	3.6	4.0
Scope 1 GHG Emissions Density 溫室氣體排放範圍一密度	tCO_2e per million revenue in HKD 二氧化碳當量噸數／百萬港元收益	0.010	0.011
Scope 2 GHG Emissions 溫室氣體排放量範圍二	tonnes CO_2-equivalent 公噸二氧化碳當量	25.0	25.0
Scope 2 GHG Emissions Density 溫室氣體排放範圍二密度	tCO_2e per million revenue in HKD 二氧化碳當量噸數／百萬港元收益	0.07	0.07
Scope 3 GHG Emissions 溫室氣體排放量範圍三	tonnes CO_2-equivalent 公噸二氧化碳當量	28.7	28.7
Scope 3 GHG Emissions Density 溫室氣體排放範圍三密度	tCO_2e per million revenue in HKD 二氧化碳當量噸數／百萬港元收益	0.08	0.08

(1) Remarks:

Scope 1 Direct emissions mainly from the use of Group-owned vehicles. Scope 2 Indirect emissions mainly from the consumption of purchased electricity during operation. Scope 3 refers to all other indirect emission that occurs in a company's value chain, mainly from business air travel.

The calculation of GHG data for this Reporting year is based on (but not limited to) *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard issued by the World Resources Institute and WBCSD, How to prepare an ESG Report — Appendix 2: Reporting Guidance on Environmental KPIs* issued by the Hong Kong Stock Exchange, "Global Warming Potential Values" from the IPCC Sixth Assessment Report (AR6) in 2021.

For Mainland China operations, GHG emissions of this Reporting year associated with purchased electricity are calculated using the *Announcement on Issuing the 2023 Electricity Carbon Dioxide Emission Factors (Announcement No. 47 of 2025)* issued by the Ministry of Ecology and Environment in 2025.

For Hong Kong office, GHG emissions associated with purchased electricity are based on latest available emission factors provided by power companies.

(1) 附註：

範圍1直接排放主要來自本集團所擁有汽車的使用。範圍二間接排放主要來自本集團運營期間外購電力的消耗。範圍三指公司價值鏈中發生的其他間接排放，主要來自商務飛行。

本報告年度的溫室氣體排放數據的計算是參照(但不限於)世界資源研究所與世界可持續發展工商理事會發佈的《溫室氣體核算體系：企業核算與報告標準》、香港聯合交易所發佈的《如何準備環境、社會及管治報告 — 附錄二：環境關鍵績效指標匯報指引》及二零二一年政府間氣候變化專門委員會(IPCC)第六次評估報告(AR6)的「全球變暖潛能值」。

對於中國內地業務，本報告年度與外購電力相關的溫室氣體排放按由國家生態環境部2025年發佈的《關於發佈2023年電力二氧化碳排放因子的公告》(公告2025年第47號)計算得出。

對於香港辦公室，與外購相關的溫室氣體排放是根據電力公司提供的最新可取得的排放因素而定。

Measures to reduce emission

In order to effectively reduce the emissions generated by the Group, the Group has adopted several measures for the management of employee travels, including but not limited to strict approval for long-distance travel arrangements to reduce unnecessary travel and encouraging employees to use public transportation. We have set short-term targets and expect to maintain or reduce emission based on FY 2026 through strengthening the measures to reduce the generation density of GHG emission.

減低排放量的措施

為有效減少本集團產生的排放物，本集團已採納若干員工差旅管理措施，包括但不限於嚴格審批長途差旅安排以減少非必要的出差及鼓勵員工使用公共交通工具等。我們設立了短期目標，期望透過加強減少排放量的措施，以二零二六財年為基準維持或減少溫室氣體排放密度。

Wastes Management

Owing to the Group's business nature, the Group in its ordinary course of business does not produce material hazardous wastes. The non-hazardous wastes mainly come from various types of recyclables wastes such as paper and non-recyclable daily wastes such as office supplies and plastics, generated from indoor theme parks and the offices of the Group. We encourage recycling of wastes. For non-recyclable items, we collect and sort them to be disposed of by recyclers with professional qualification on a regular basis.

廢棄物管理

鑒於本集團的業務性質，本集團於日常業務過程中並無產生任何重大有害廢棄物。無害廢棄物主要來自於本集團的室內主題遊樂園及辦公場所產生的各種可回收辦公室廢物例如紙張，及不可回收日常廢物例如辦公室用品及塑膠。我們鼓勵廢物循環再利用。對於不可回收的物品，我們將其分類收集，並定期交由具備專業資質的機構進行回收處置。

ENVIRONMENT
環境

During the Reporting Period, the operations of the Group do not require the use of the packaging material, therefore the relevant data is not recorded. The data of other non-hazardous wastes produced are as follows:

於報告期內，本集團的營運無須使用包裝材料，故未予以記錄。本集團產生的其他無害廢棄物的數據如下：

Summary of FY2025 and FY2026 Non-Hazardous Waste Data	二零二五財年及二零二六財年無害廢棄物數據概要	FY2026 二零二六財年	FY2025 二零二五財年
Non-hazardous Waste Produced – General waste (kg)	無害廢棄物產生 – 一般廢物(千克)	530	604
Intensity of Non-hazardous Waste Produced – General waste (kg per million revenue in HKD)	無害廢棄物產生 – 一般廢物密度(千克／百萬港元收益)	1.47	1.65
Paper Consumption (kg)	用紙(千克)	84	84
Intensity of Paper Consumption (kg per million revenue in HKD)	用紙密度(千克／百萬港元收益)	0.23	0.23

Measures to reduce wastes generation

The Group actively promotes green office practices, aiming to minimize the generation of wastes and maximize the efficient use of resources. In terms of paper consumption, the Group promotes a paperless office, office papers were from recyclable sources. The Group focuses on purchasing supplies manufactured from recycled materials such as tissue papers. The Group also encourages its staff members to scale down font size and reduce paper margins and set up double-sided printing. We continue to improve the paperless office; start the OA electronic approval process; reduce the number of document printing; and recommend the circulation of electronic documents on a daily basis. We have set short-term targets and expect to maintain or reduce generation density of hazardous and non-hazardous wastes based on FY 2026 through strengthening the measures to reduce waste generation.

減少廢棄物產生的措施

本集團積極推廣綠色辦公室常規措施，致力於減少產生廢棄物及達至資源使用效率最大化。就用紙而言，本集團提倡環保辦公室，辦公用紙由循環物料製造。本集團並將致力購買回收材料製成的辦公室用品例如紙巾。本集團亦鼓勵員工採用較小的字體和較窄的頁邊距，以及設定雙面打印。我們不斷完善無紙化辦公，啟動OA電子化審批，減少文件打印次數，日常推薦電子文檔傳閱。我們設立了短期目標，期望透過加強減少廢棄物產生的措施，以二零二六財年為基準維持或減少有害及無害廢棄物產生密度。

ASPECT A2: USE OF RESOURCES

The Group understands that effective resource management is closely related to environmental protection and corporate sustainability goals. Due to the nature of offices' operations and business, the major resources consumed by the Group are electricity, water and paper. The Green Policy provides various energy-saving measures for office, including:

Enabling the off-timer function of office equipment such as photocopiers, printers and computer monitors in its offices, allowing such equipment which have been idle for a longtime to automatically power down;

Setting an appropriate office temperature; and

When purchasing a new office equipment, preference will be given to those with Grade 1 energy label.

The Group incorporate environmental issues into its business plan systematically, including formulating more detailed corporate internal guidelines for environmental protection, as well as formulating sustainable development policies and road maps in the long term and proactively promoting a number of environmental protection campaigns.

Energy

As energy consumption is closely linked to global warming, the Group has been striving to improve energy management. Therefore, we have implemented electricity saving measures in the office to raise the awareness of all our employees on environmental protection. We encourage our staff to turn off all unnecessary lighting systems and other electronic devices, such as printers, computers, etc., to avoid idling of electrical appliances. Meanwhile, partial lightings of the office have been installed with light-emitting diodes instead of compact fluorescent lamps which can reduce electricity consumption as compared with compact fluorescent lamps. During the Reporting Period, the gasoline consumption were approximately 1,512.3 litres, representing a decrease of 177.0 litres, compared with the figure in FY2025. Affected by the longer duration of high and low temperature days during cooling and heating seasons in the reporting period, the electricity consumption intensity rose compared with FY2025. We have set short-term targets and expect to maintain or reduce our energy consumption intensity based on FY 2026 through strengthening the measures to reduce energy consumption.

A2方面：資源使用

本集團深知有效的資源管理與環境保護和企業的可持續發展目標緊密相關。基於辦公室的營運及業務性質，本集團耗用的資源主要有電力、水及紙張。綠色政策針對辦公室提供了不同的節能措施，包括：

啟用計時關閉功能於辦公室複印機、打印機及電腦顯示器等辦公設備，讓長時間不進行操作的設備自動關閉；

設定適當的辦公室溫度；及

購置新辦公室設備時，將優先考慮貼有一級能源標籤之設備。

本集團有系統地將環保議題納入營運計劃之中，包括制訂更詳盡的企業內部環保指引，以及長遠可持續發展政策和路線圖，積極推動各項環保行動方案。

能源

由於能源消耗與全球暖化密切相關，本集團一直致力改善能源管理。因此，我們在辦公室實施了節電措施，以提高全體員工的環保意識。我們鼓勵員工關閉所有不必要的照明系統及其他電子設備，例如打印機、電腦等，以避免電器閑置。同時，我們在辦事處的部分照明已採用發光二極管取代慳電膽，相比慳電膽可減少用電。於報告年度內，汽油消耗量約為1,512.3升，較二零二五財年減少177.0升。受報告期內冷暖季高溫、低溫持續天數增加影響，電力消耗強度相較二零二五財年有所增加。我們設立了短期目標，期望透過加強減少能源消耗的措施，以二零二六財年為基準維持或減少能源消耗密度。

ENVIRONMENT
環境

Energy consumption

能源消耗

	Unit 單位	FY2026 二零二六財年	FY2025 二零二五財年
Electricity Consumption 電力消耗	kWh 千瓦時	56,090	55,607
Electricity Consumption Intensity 電力消耗強度	kWh Density (kWh per million revenue in HKD) 密度(千瓦時／百萬港元收益)	155.6	151.5
Gasoline Consumption 汽油消耗	Litre 升	1,512.3	1,689.3
Gasoline Consumption Intensity 汽油消耗強度	Litre Density (Litre per million revenue in HKD) 密度(升／百萬港元收益)	4.20	4.60

Water

The major kind of wastewater generated by the Group is domestic sewage, which will be directly discharged to local drainage system. Meanwhile, the Group has put effort to reduce the water consumption, such as posting labels to remind and encourage employees to reduce water usage, and always turning off the faucet and reporting any water leakage. During the cleaning of office, the cleaning workers are strictly controlled for using of water and frequency of cleaning. Due to incomplete water consumption data for the 2024/25 financial year of the Group, only water usage figures from January to March 2025 are available, rendering the calculation of total annual water consumption unfeasible. Accordingly, comparative analysis of water resource consumption for the 2025/26 financial year cannot be disclosed. We have set short-term targets and expect to maintain or reduce our water consumption intensity based on FY 2026 through strengthening the measures to reduce water consumption.

水

本集團主要污水產生為生活污水，生活污水將直接排入當地排水系統。同時，本集團致力減少用水量，如張貼標籤以提醒及鼓勵僱員節約用水、時刻關掉水龍頭及報告漏水情況。在辦事處的清潔過程中，本集團嚴格控制清潔人員的用水量及清潔頻率。因本集團2024/25財年用水數據存在缺失，僅可獲取2025年1月至3月用水量，無法核算全年總用水量，故無法披露2025/26財年水資源消耗變動對比情況。我們設立了短期目標，期望透過加強減少用水的措施，以二零二六財年為基準維持或減少耗水密度。

	Unit 單位	FY2026 二零二六財年	FY2025 二零二五財年
Water Consumption 用水量	m^3 立方米	46.4	9.7*
Water Consumption Intensity 用水量強度	m^3 per million revenue in HKD 立方米／百萬港元收益	0.13	0.03*

* The figures are restated for consistent comparison purpose.

* 有關數字乃經重列以進行一致比較。

ASPECT A3: THE ENVIRONMENT AND NATURAL RESOURCES

The Group focuses on business impact on the environment and natural resources and pursues the best practice with the environmental protection. In addition to complying with relevant environmental laws and regulations and international standards to properly preserve the natural environment, the Group has integrated the concept of environmental protection and natural resources conservation into its internal management and daily operations with the aim of achieving environmental sustainability.

The Group is committed to providing a complete picture of environmental initiatives. We strive to build an eco-conscious culture that ingrains positive lifestyle and habits among employees. We encourage the use of public transportation. Our event management is also an avenue by which we seek to integrate sustainability principles. Events are usually held on-site and avoid the use of disposable utensils.

A3方面：環境及天然資源

本集團貫徹保護環境的最佳實踐，並關注本集團業務對環境及天然資源的影響。除了遵循相關環境法例、法規及國際標準，妥善保護自然環境外，本集團亦將環境保護及天然資源保護的概念融入內部管理及日常營運當中，致力達成環境可持續發展的目標。

本集團致力營造完整的環保計劃。我們努力建立環保意識的文化，並使這種文化植根於僱員積極的生活方式和習慣中。我們鼓勵員工使用公共交通工具。我們的企業活動亦體現可持續發展的原則。活動通常統一在公司進行及避免使用一次性用具。

ASPECT A4: CLIMATE CHANGE

Governance

The Board of Directors ensures it possesses the skills and capabilities necessary to oversee climate-related issues by integrating relevant expertise, providing ongoing training, and engaging external consultants when necessary. As the highest decision-making body, the Company's Board of Directors is responsible for coordinating and addressing climate change-related matters. It holds an annual meeting to assess the Group's major climate risks and opportunities, review climate change response policies, and monitor the implementation of such policies, ensuring that the Group effectively manages climate change risks and opportunities throughout its operations. Meanwhile, the Executive Directors is responsible for assessing climate risks and formulating response policies. It delivers the implementation of relevant policies through plan formulation, resource mobilization and cross-departmental collaboration. As the implementing body, the Team effectively carries out work related to climate risk response, so as to mitigate the adverse impacts of climate change on the Group's sustainable development.

A4方面：氣候變化

管治

董事會透過結合相關專業知識、持續培訓及必要時聘請外部顧問，確保具備監督氣候相關議題所需技能與能力。本公司董事會作為最高決策機構負責統籌應對氣候變化相關事務，每年召開一次會議，評估本集團面臨的主要氣候風險及機遇、審議應對氣候變化相關政策、監督相關政策落地，保證本集團在運營過程中有效管理氣候變化風險與機遇。同時，執行董事負責評估氣候風險並制定應對政策，通過擬定計劃、調動資源、聯合部門合作實現相關政策落地，作為執行者切實做好應對氣候風險相關工作，從而減緩氣候變化對本集團實現可持續發展的負面影響。

Strategy

Although the Group's business model and value chain are not exposed to material or concentrated climate-related risks and opportunities, in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), the Group has considered potential climate-related risks and opportunities. Among these, potential physical risks and transition risks arising from climate change may have adverse financial impacts on the Group's business. Acute physical risk can arise from extreme weather conditions such as flooding and storms, and chronic physical risk can arise from sustained elevated temperatures. In contrast, transition risk may result from changing climate-related regulations, emerging technology, or shifting customer preferences.

策略

儘管本集團的商業模式與價值鏈未面臨重大或集中的氣候相關風險與機遇，但根據氣候相關財務披露工作組的建議，本集團考慮了潛在的氣候相關風險和機遇，其中氣候變化帶來的潛在實體風險和過渡風險可能對本集團的業務造成不利的財務影響。極端天氣條件(如洪水和風暴)可能產生急性實體風險，而持續高溫可能產生慢性實體風險。相比之下，轉型風險可能來自氣候相關法規的變化、新興技術或客戶偏好的變化。

The potential climate-related risks in respect of the recommendations of the Task Force on Climate-related Financial Disclosures are summarised below:

就氣候相關財務披露工作組的建議而言，與氣候有關的潛在風險摘要如下：

Risk Type 風險類型	Risks 風險	Potential Financial Impact 潛在的財務影響	Short (current Reporting Period) 短(本報告期內)	Medium (one to three years) 中等(1－3年)	Long (four to ten years) 長(4－10年)	Mitigation Strategy 減輕策略
Physical Risks 實體風險	• Extreme weather conditions such as flooding and storms • 極端天氣洪水和風暴等極端天氣	• Reduced revenue from business and supply chain disruptions • 業務和供應鏈中斷帶來的收入減少	√	√		• Established a contingency plan in the employee handbook to guide all employees to work safely under extreme weather conditions • 建立應急預案在員工手冊中制定計劃，指導所有員工在極端天氣條件下安全工作
	• Sustained elevated temperature or winter storms • 持續升高的溫度或冬季風暴	• Increased operating expenses or costs related to the rising need for cooling or replacing damaged assets • 與冷卻或更換受損資產的需求增加相關的運營費用或成本增加		√	√	• Included risks associated with extreme weather conditions in the risk management planning • 在風險管理計劃中納入與極端天氣條件相關的風險 • Adopted measures to mitigate emissions and conserve energy • 採取措施減少排放和節約能源

Risk Type 風險類型	Risks 風險	Potential Financial Impact 潛在的財務影響	Short (current Reporting Period) 短(本報告期內)	Medium (one to three years) 中等(1–3年)	Long (four to ten years) 長(4–10年)	Mitigation Strategy 減輕策略
Transition Risks 過渡風險	• Changes in climate-related regulations • 變化與氣候相關的法規	• Operating costs increased due to new or changing regulations • 由於新的或不斷變化的法規，運營成本增加		√	√	• Adopted measures to mitigate emissions and conserve energy • 採取措施減少排放和節約能源 • Continue to monitor the regulatory environment and industry trends closely, and adopt practices that meet market and customer expectations • 繼續監察監管環境和行業趨勢密切採取符合市場和客戶期望的做法
	• Emerging technologies • 新興技術	• Increased cost in adopting new technologies, devices, or practices • 採用新技術、設備或實踐的成本增加		√	√	
	• Shift in consumer preference to products and services incorporating the more environmentally friendly concept • 消費者偏好的轉變轉向產品和服務融入更環保的理念	• Reduced revenue from reduced demand for products and services • 對產品和服務的需求減少導致收入減少		√	√	

Based on the Group's risk assessment, climate-related issues have no material impact on the carrying amounts of assets and liabilities in the next reporting period, nor do they necessitate any significant changes to its core business model and strategy. The climate mitigation and adaptation measures that we have established remain consistent with those of previous years and are being continuously and effectively implemented, with the associated resources allocated through the operating budget. The Group will continue to monitor climate-related issues that may have a material impact on its business and operations and will develop and implement appropriate mitigation measures. This approach will simultaneously support the Group's current operations and anticipated business model evolution, while allocating necessary resources to manage climate-related risks and seize emerging opportunities.

根據本集團的風險評估，氣候相關議題對下個報告期間的資產及負債賬面值並無重大影響，亦毋須對其核心業務模式及策略作出重大改變。我們已建立的氣候緩解及適應措施與過往年度相同，持續有效實施，相關資源透過營運預算分配。本集團將持續監控可能對其業務及營運有重大影響的氣候相關議題，並制定及實施適當的緩解措施。此舉將同時支持本集團目前營運及預期中的業務模式演進，並配置必要資源以管理氣候相關風險及把握新興機遇。

At present, the Group lacks sufficient skills, capabilities, and resources to identify and quantify the amounts and proportions of assets or business activities that are exposed to climate-related risks or aligned with climate-related opportunities, nor is it able to assess the expected impacts and related changes. The Group will continue to accumulate professional knowledge and capabilities and will allocate additional resources when necessary. There are currently no investment or divestment plans, nor designated sources of funding, specifically targeting climate-related risks and opportunities.

本集團目前尚缺乏足夠技能、能力及資源，以識別並量化涉及氣候相關風險或契合氣候相關機遇之資產或業務活動的金額及比例，亦無法評估預期影響及相關變動。本集團將持續累積專業知識與能力，必要時將增配資源。目前並無針對氣候相關風險與機遇的投資及出售計劃或預定資金來源。

To enhance its operational resilience to the impacts of climate change, the Group is conducting a preliminary assessment of its capacity to respond to climate-related matters, with significant uncertainty existing in quantifying potential impacts and their timelines. At present, the Group does not possess the specialized skills and capabilities required to perform climate-related scenario analysis. The Group's current business model offers operational and planning flexibility, which supports its ability to adjust its strategies. Looking ahead, the Group will continue to strengthen its internal expertise and resources in order to apply, in due course, climate-related scenario analysis tailored to its own circumstances, including scenarios aligned with the latest international climate agreements, thereby enhancing its regular risk assessments and reporting on climate-related risks and opportunities.

為提升營運抵禦氣候變遷影響的能力，本集團正就應對氣候的能力進行初步評估，於量化潛在影響及其時程方面存在顯著不確定性。目前本集團尚不具備執行氣候相關情景分析所需之專業技能與能力。本集團現行商業模式具備營運與規劃彈性，有助於策略調整能力。未來，本集團將持續強化內部專業知識與資源，以便日後應用符合其本身情況的氣候相關情景分析，包括符合最新國際氣候協議的情景，藉此完善常規風險評估及氣候相關風險與機遇之報告。

Risk Management

風險管理

We reference the TCFD recommended framework to identify climate change-related risks and opportunities, and to explore the challenges and opportunities for achieving sustainable development in the context of global warming. With respect to climate risks, we apply climate-related scenario analysis and conduct risk assessments across two dimensions: physical risks and transition risks. Physical risks include, but are not limited to, hurricanes, earthquakes, droughts, extreme cold and heat events, landslides and mudslides, and extreme rainfall. These types of climate risks will cause acute harm to physical assets and result in significant losses. Transition risks include, but are not limited to, the current and potential impacts arising from the implementation and advancement of policies related to the "dual carbon" strategy, carbon trading markets, and green buildings. These types of risks have long-term and far-reaching effects on the business. We are gradually incorporating them into the Group's strategic planning and exploring response plans and measures. In addition, we ensure that regular risk assessments and monitoring are conducted to understand the relevant risks and to evaluate whether updates to our risk tolerance are needed.

我們參考TCFD建議框架開展氣候變化相關風險與機遇識別工作，探討在全球變暖大背景下實現可持續發展所面臨的挑戰和機會。在氣候風險方面，我們運用氣候相關情境分析，將其劃分為實體風險和轉型風險兩個維度展開風險評估；其中，實體風險包括但不限於颶風、地震、乾旱、極寒極熱天氣、滑坡和泥石流、極端降雨等，該類氣候風險會為實體帶來急性危害，造成巨大損失；轉型風險則包括但不限於「雙碳」戰略、碳交易市場、綠色建築等相關政策的實施和推進所帶來的當前和潛在影響等，該類風險對業務的影響是長期且深遠的，我們將其逐步納入本集團戰略規劃中，並探索應對計劃及舉措。此外，我們還確保定期進行風險評估和監測，以了解相關風險並評估是否需要更新我們的風險承受能力。

Going forward, we will continue to assess the potential hazards of climate risks and develop corresponding measures, progressively establish climate risk response targets, formulate roadmaps for addressing climate risks, and implement actions to comprehensively strengthen climate resilience.

我們將在未來持續評估氣候風險的潛在危害並制定相應舉措，逐步明確氣候風險應對目標，擬定應對氣候風險路線並落實舉措，全面強化氣候韌性。

Indicators and Targets

The Group has no capital expenditures, financing or investments related to climate-related risks and opportunities.

The Group does not adopt an internal carbon pricing mechanism in its decision-making process and our remuneration policies do not take climate-related factors into consideration.

The industry indicators disclosed by the Group comply with the industry disclosure requirements set out in the IFRS S2 Industry-based Disclosure Guidance (《〈國際財務報告可持續披露準則S2號〉行業披露指南》) and other international ESG reporting frameworks.

The impact of climate-related risks and opportunities is considered relatively low. Scenario analysis indicates that risks remain limited under most scenarios. Therefore, the Group does not disclose the volume and proportion of assets or business activities vulnerable to climate-related physical and transition risks, nor those corresponding to climate-related opportunities.

We will progressively establish quantitative targets centred on green buildings and green operations. Starting from energy conservation and emission reduction, we will continuously improve the efficiency of internal resource utilisation, explore the application of innovative green technologies, mitigate environmental pollution, and alleviate the impacts brought by climate change.

指標與目標

本集團沒有任何與氣候相關的風險和機會相關的資本支出、融資或投資。

本集團在決策過程中不採用內部碳定價機制。本集團的薪酬政策也不考慮氣候相關因素。

本集團所披露的行業指標適用於《〈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。

我們認為氣候相關風險和機會的影響相對較低，情境分析顯示，大多數情境下的風險較低。因此，我們沒有披露易受氣候相關物理風險和轉型風險影響的資產或業務活動的數量和比例，也沒有披露與氣候相關機會相符的資產或業務活動的數量和比例。

我們將逐步開展圍繞綠色建築及綠色運營的量化目標，以節能減排為出發點持續提升內部資源利用效率，探索綠色創新技術應用，減輕對環境造成的污染，緩解氣候變化帶來的影響。

SOCIETY
社會

ASPECT B1: EMPLOYMENT

The Group considers employees as the most valuable wealth and resources and believes that they are propellent of corporate growth. Therefore, the Group is committed to providing an equal, harmonious and diversified working environment to employees in order to attract and retain suitable talents in the competitive labor market and for the purpose of maintaining its competitiveness in the industry.

Our employment management policies cover resources planning, performance evaluation, training, compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity and anti-discrimination.

The Group firmly believes that its employees are the most valuable assets of an enterprise and one of the most important factors for the sustainable development and success of the Group. The Group strictly complies with all employment-related laws and regulations, including but not limited to the *Labor Contract Law of the People's Republic of China* (《中華人民共和國勞動合同法》), the *Labor Law of the People's Republic of China* (《中華人民共和國勞動法》), the *Regulations on Paid Annual Leave for Employees* (《職工帶薪年休假條例》), the *Law on the Protection of Rights and Interests of Women* (《婦女權益保障法》), *Provisions of the State Council on Working Hours of Workers and Staff* (《國務院關於職工工作時間的規定》), the *Law on the Protection of Disabled Persons* (《殘疾人保障法》) and the *Social Insurance Law of the People's Republic of China* (《中華人民共和國社會保險法》).

The Group has adopted the Employee Handbook to regulate the workflow of recruiting, induction and training, employee transfers, dismissals and promotions. The Employee Handbook is aligned with the local labor laws of Mainland China and Hong Kong and includes key corporate policies. Newly recruited employees are provided with a softcopy of the Employee Handbook which they are required to review during on-boarding to familiarize themselves with the Group's operations and employment and labor practices. In the event of changes to local labor laws, the Group will update the Employee Handbook and issue the revised copy with all employees.

B1方面：僱傭

本集團認為員工是最寶貴的財富和資源，相信他們是企業成長的動力。因此，本集團致力為員工提供一個擁有平等機會和共融的多元化工作環境，從而在競爭激烈的勞動市場中吸引及挽留合適人才，以維持其行業競爭力。

我們的僱傭管理政策已涵蓋資源規劃、表現評估、培訓、解僱及補償金、招聘及晉升、工作時數、假期、平等機會、多元化及反歧視。

本集團堅信僱員為企業最寶貴的資產，是本集團可持續發展和成功的最重要因素之一。本集團嚴格遵守所有與僱傭有關的法律及法規，包括但不限於《中華人民共和國勞動合同法》、《中華人民共和國勞動法》、《職工帶薪年休假條例》、《婦女權益保障法》、《國務院關於職工工作時間的規定》、《殘疾人保障法》及《中華人民共和國社會保險法》。

本集團已採用《員工手冊》，以規管招聘、入職及培訓、僱員調職、解散及晉升的工作流程。《員工手冊》符合中國內地及香港的地方勞動法及載有主要企業政策。我們向新聘請的員工提供電子版員工手冊，彼等須於入職時細閱以熟悉本集團的營運、僱傭及勞工常規。倘地方勞動法發生變動，本集團將更新員工手冊並向全體員工分發修改後的版本。

The Group attaches great importance to talent acquisition, and we recognize that the success of an enterprise is inseparable from its employees at all levels. In FY2026, we looked for passionate people through a variety of recruitment channels including internal referral, campus recruitment, social media recruitment, online recruitment, talent market and head hunters to strengthen our workforce. The Group aims to provide employees with a supportive workplace built with a culture of respect and dignity that enables employees to provide excellent service to customers.

本集團非常重視引進人才，我們深知企業的成功離不開各級員工。於二零二六財年，我們通過內部推薦、校園招聘、社交媒體招聘、網絡招聘、人才市場及獵頭公司等不同招聘管道物色充滿熱誠的人才加入，不斷壯大團隊。本集團旨在向員工提供充滿關懷的工作場所，孕育互相尊重的文化，使員工可向客戶提供一流服務。

During the year ended 31 March 2026, to the best of our directors' knowledge, the Group was not aware of any material non-compliance or breach of relevant laws and regulations regarding employment.

截至二零二六年三月三十一日止年度內，就董事所認知，本集團於僱傭方面並無發現任何重大不合規或違反相關法律及法規的事項。

As at 31 March 2026, the Group had 271 employees. The data of the Group's number of employees and turnover by type in the Reporting Period are listed as below:

於二零二六年三月三十一日，本集團有271名僱員。報告年度內本集團按種類劃分的僱員人數資料及流失數字概況如下：

		FY2026 二零二六財年
Total Workforce 員工總數	Total 總數	271
By Employment Type 按僱傭類別劃分	Full time 全職	118
	Part time 兼職	153
By Gender 按性別劃分	Male 男性	135
	Female 女性	136
By Age Group 按年齡組別劃分	30 or below 30歲或以下	145
	31–40 31歲至40歲	50
	41–50 41歲至50歲	33
	51–60 51歲至60歲	37
	Above 60 60歲以上	6

		FY2026 二零二六財年
By Employee Category 按僱員類別劃分	Management 管理層	35
	General staff 普通員工	236
By Geographical Regions 按地理區域劃分	Mainland China 中國內地	7
	Hong Kong 香港	11
	Japan 日本	253

Employee Turnover Rate: [2]

僱員流失率：[2]

		FY2026 二零二六財年
Total 總數	Overall number (Overall Turnover rate) 整體流失人數(流失比率)	208 (77%)
By Gender 按性別劃分	Male (Male Turnover rate) 男性人數(男性流失比率)	55 (41%)
	Female (Turnover rate) 女性(女性流失比率)	153 (113%)
By Age Group 按年齡組別劃分	30 or below (Turnover rate) 30歲或以下人數(流失比率)	154 (106%)
	31–40 (Turnover rate) 31歲至40歲人數(流失比率)	24 (48%)
	41–50 (Turnover rate) 41歲至50歲人數(流失比率)	10 (30%)
	51–60 (Turnover rate) 51歲至60歲人數(流失比率)	14 (38%)
	Above 60 (Turnover rate) 60歲以上人數(流失比率)	6 (100%)
By Geographical Regions 按地理區域劃分	Mainland China (Turnover rate) 中國內地人數(流失比率)	0 (0%)
	Hong Kong (Turnover rate) 香港人數(流失比率)	1 (9%)
	Japan (Turnover rate) 日本人數(流失比率)	207 (82%)

[2] Remarks:

Employee turnover rate is calculated by dividing the total number of employees who left in FY2026 by the total number of employees in the corresponding category as at the end of FY2026.

[2] 附註：

僱員流失率是以二零二六財年離職僱員總數除以截至二零二六財年底相應類別的僱員總數計算。

Employment and employee welfare:

Employees are one of the Group's most valued assets and the cornerstone of its corporate growth. We believe that employees should be respected and we commit to provide employees with an ideal working environment. The Group's "Employee Handbook" clearly stipulates policies on remuneration, recruitment and dismissal, promotion, working hours, rest periods, equal opportunities, and other rights and benefits.

僱傭及僱員福利：

員工是本集團最重視的資產之一，是企業成長的基石。本集團相信每位員工均應受到尊重並致力為員工提供理想的工作環境。本集團的《員工手冊》明確規定了有關薪酬、招聘及解僱、晉升、工作時數、假期、平等機會以及其他待遇及福利等的政策。

Salary, benefits and retirement:

We offer our employees competitive remuneration based on their scope of work, job responsibilities and individual performance, and reward employee performance that contributes to the Group's success. In addition to basic salary, employees are entitled to benefits including social and medical insurance in Mainland China, medical insurance in Hong Kong, and family friendly policies such as marriage leave, maternity and paternity leave, compassionate leave and funeral leave.

The Group also offers overtime pay and all perquisites and allowances required by the government. Overtime requests are made in advance, and eligible requests are supported with benefits such as transportation allowance, compensated leave and overtime pay. The Group participates in retirement benefit schemes in Mainland China and Mandatory Provident Fund Scheme under the Hong Kong Mandatory Provident Fund Schemes Ordinance for all qualifying employees.

工資、福利及退休：

我們基於僱員的工作範疇、工作職責及個人表現向僱員提供優厚薪酬，並獎勵對本集團成就作出貢獻的僱員表現。除基本工資外，僱員亦可享有的福利範圍包括中國內地的社會及醫療保險、香港的醫療保險以及婚假、產假及侍產假、恩恤假及喪假等家庭友善政策。

本集團亦提供加班費及政府規定的所有補貼及津貼。加班要求須提前作出申請，而合資格的要求可獲得交通津貼、補假及加班費等福利。本集團為所有合資格僱員參加中國內地的退休福利計劃及香港強制性公積金計劃條例下的強制性公積金計劃。

Equal opportunity and non-discrimination:

Equal opportunity and non-discrimination practices underscore the culture we seek to promote in our offices' spaces. The Group welcomes candidates from different backgrounds and adheres to the Codes of Conduct required by business partners by:

Ensuring there is no discrimination directly or indirectly, in employment decisions, including hiring, promotion, dismissal, wages and access to benefits on ground of race, color, sex, language, religion, political or other opinion, age, national, social or ethnic origin, property, sexual orientation, birth health status, trade union membership, mental or physical disability, or other status must not be engaged in or supported;

平等機會及反歧視：

平等機會及反歧視是我們致力在辦公室建立的文化重點。本集團歡迎來自不同背景的應徵者，並遵循業務夥伴要求履行的行為準則：

確保在作出僱用、晉升、遣散、工資及獲得福利等僱傭決策時，不得涉及或支持基於種族、膚色、性別、語言、宗教、政治或其他見解、年齡、國籍、社會或民族出身、財產、性取向、生育健康狀況、工會會員、心理或生理缺陷或其他狀況等原因的直接或間接歧視；

Guaranteeing that no employees are subjected to mandatory health tests that have no relevance to the job function; and

確保僱員毋須接受與工作職能無關的強制性健康檢查；及

Providing equal benefits and opportunities to vulnerable groups, such as migrant workers, which may be subject to less protection by national law as national workers.

向可能在本國法律下受到較少保護的弱勢群體(例如外來勞工)提供與本國工人平等的福利及機會。

ASPECT B2: HEALTH AND SAFETY

B2方面：健康與安全

Minimizing work-related accidents and providing a safe and secure working environment for all employees are of paramount importance to the Group. The safeguard for employees' health and safety is one of the most important parts of the Group's corporate control management. The Group is committed to formulating and implementing efficient safety and health rules that focus not only on accident prevention, but also on improving employee efficiency and morale, requiring all employees to follow workplace safety rules, use necessary safety equipment and report actual or potential safety hazards.

本集團的首要任務是盡量減少與工作相關的意外並為全體僱員提供安全可靠的工作環境。本集團將保障僱員的健康與安全視為企業控制管理最重要環節之一。本集團致力於制訂和實施高效的安全和健康規則，不僅注重事故預防，而且重視提高員工效率和士氣，要求所有員工必須遵循工作場所安全規則、使用必要的安全設備及報告實際或潛在的安全隱患。

The Group strictly abides by the labor laws and regulations in Mainland China, Hong Kong and Japan, including but not limited to the *Labor Law of the People's Republic of China*, the *Law of the PRC on Prevention and Treatment of Occupational Diseases* 《中華人民共和國職業病防治法》, the *Fire Control Law of the PRC* 《中華人民共和國消防法》, the *Occupational Safety and Health Ordinance* 《職業安全及健康條例》, the *Employment Ordinance of Hong Kong* 《香港僱傭條例》, the *Japan Labor Law* 《日本勞動法》 and other laws and regulations.

本集團嚴格遵守中國內地、香港及日本的勞工相關法律法規，包括但不限於《中華人民共和國勞動法》、《中華人民共和國職業病防治法》、《中華人民共和國消防法》、《職業安全及健康條例》、《香港僱傭條例》、《日本勞動法》等法律法規。

Our administration department regularly circulates updated information relating to health and safety practices, and places posters in common areas to remind our staff.

我們的行政部門定時傳閱有關健康與安全常規的最新資料，以及在共用的工作區域張貼海報，提醒員工有關常規。

The Group takes occupational health and safety seriously and will not tolerate the flagrant disregard of safety protocols. Verbal warnings are issued in the event that an employee conducts unsafe working practices that pose a danger to themselves or others. For serious violations, disciplinary action may be taken.

本集團十分重視職業健康與安全，絕不容忍對安全協議的公然漠視。倘任何僱員進行危害自身或他人的不安全作業方法，將受到口頭警告。至於嚴重違規行為，本集團或會採取紀律處分行動。

During the Reporting Period, the Group have 7 work-related injuries, with 58 lost working days arising from such injuries. There was no record of work-related fatality in the past three reporting years.

於報告年度內，本集團因工受傷7人，因工傷損失工作日數58天，但並無發生任何嚴重工傷。近三個報告年度並沒有與工作有關的死亡事故的紀錄。

ASPECT B3: DEVELOPMENT AND TRAINING

B3方面：發展及培訓

We firmly believe that fostering and retaining talent is a core part of ensuring corporate development and strengthening its competitiveness. As of 31 March 2026, the Group has a total of 271 employees (31 March 2025: 315 employees). The Group has provided various types of targeted training to its staff based on the actual needs of different departments and functions, and developed personalized training development programs for key positions, aiming to motivate employees to develop their potential. The Group has also encouraged staff to engage in external programs, such as online courses for continuous professional development and skill set enhancement.

我們堅信，培育與留任優秀人才是確保企業得以發展以及強化企業競爭力的核心。於二零二六年三月三十一日，本集團合共聘有271名僱員(二零二五年三月三十一日：315名僱員)。本集團因應不同部門及職能的實際需要，為員工提供各類型的培訓並針對關鍵崗位制定專屬的培訓發展計劃，以激勵員工並發揮潛能。本集團亦鼓勵員工參加外部課程，例如在線課程以促進持續的職業發展及技能提升。

We offer induction orientation and appropriate assistance for every newly-joined staff member. The induction orientation mainly introduces the Group, its corporate culture, rules and regulations and code of conduct, etc., which enables staff to fit into the corporate culture of the Group and further understand their working environment and responsibility. The Group is committed to establishing a platform for career development for its staff and to providing on-job internal training relating to professional skills, general management skills, career development and mentality. Also, staff are provided with the opportunity to attend business training organized by external training organizations. Based on its business development requirements, the Group will consider to cooperate with relevant training organizations or institutions engaged in providing training for certain management or technical personnel in key positions.

我們為每一位新員工提供入職培訓及適當協助。入職培訓內容主要包括本集團簡介、企業文化、規章制度及行為規範等內容，讓員工能夠盡快融入本集團企業文化，以及對工作環境與職責有深入的了解。本集團致力為員工創造職業發展平台及提供專業技能、通用管理技能、職業發展與心態等方面的在職內部培訓。員工亦有機會參加外部培訓機構舉辦的商業培訓。因應本集團的業務發展需要，本集團將考慮以與相關培訓機構或院校合作的方式，為部分擔任關鍵職務的管理或技術人員提供培訓。

Training Hours Completed of Employees during the Reporting Period[3]
於報告年度內僱員完成培訓時數[3]

		Total 總計	Average Training Hours Per Employee 每名僱員平均受訓時數
Number of Training Hours 培訓時數		97	0.36
By Gender 按性別劃分	Male 男性	61	0.45
	Female 女性	36	0.26
By Employee Category 按員工類別劃分	Management 管理層	21	0.60
	General employees 普通員工	76	0.32

(3) Remarks:

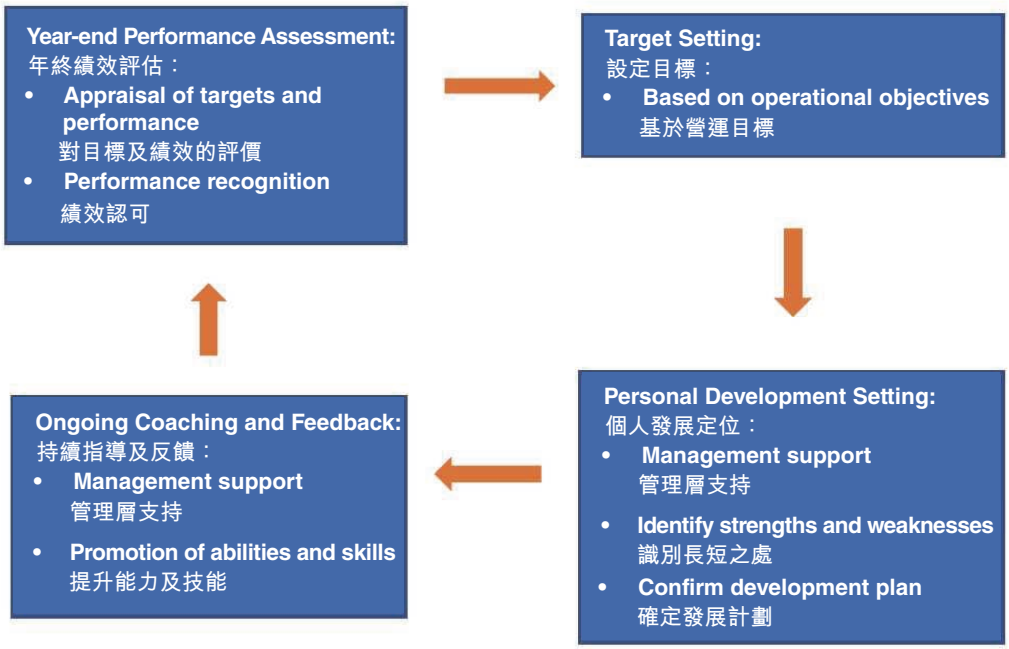
The average number of hours of training for employees is calculated by dividing the total number of hours of training in FY2026 by the number of employees in the corresponding category at the end of FY2026.

(3) 附註：

僱員的平均受訓時數是以二零二六財年的培訓總時數除以截至二零二六財年底相應類別的僱員數目計算。

To incentivize our employees, reward excellence and enhance staff morale, a transparent and fair appraisal system is operated by our remuneration committee and the Group's management. Carried out annually, the employee performance evaluation process provides the basis upon which the management can decide on promotion of staff and salary revisions. Performance management is a complete system as well as an ongoing process, which includes the following key phases:

為激勵員工、獎勵傑出表現及提升員工士氣，薪酬委員會及本集團管理層執行高透明度的公平評價制度。僱員績效評估流程每年進行一次，為管理層釐定員工晉升及薪酬調整提供基礎。績效管理既是完整制度，亦是持續過程，包括下列主要階段：



ASPECT B4: LABOR STANDARDS

We are in strict compliance with the *Labor Law of the People's Republic of China* (《中華人民共和國勞動法》), the *Labor Contract Law of the People's Republic of China* (《中華人民共和國勞動合同法》), the *Employment Promotion Law of the People's Republic of China* (《中華人民共和國就業促進法》), the *Social Insurance Law of the People's Republic of China* (《中華人民共和國社會保險法》), the *Employment Ordinance* (Chapter 57, Laws of Hong Kong), the *Minimum Wage Ordinance* (Chapter 608, Laws of Hong Kong), the *Mandatory Provident Fund Schemes Ordinance* (Chapter 485, Laws of Hong Kong), *Japan Labor Law* and other internal policies to ensure compliance with the principles of openness, fairness and impartiality in terms of personnel recruitment, employment, training, and assessment.

Moreover, we prohibit any form of forced, bonded or compulsory labor, human trafficking and other kinds of slavery and servitude. Any form of discrimination, harassment or bullying is not tolerated. We extend our commitment to suppliers by requiring all business partners to take measures to avoid and eliminate any form of forced, bonded or compulsory labor, or human trafficking. The rights and freedoms of every individual is protected as no worker is asked to surrender identification documents nor lodge deposits as a condition of employment. Cases of child labor in our businesses are averted by conducting age verification of all job applicants.

The Group was not aware of any non-compliance with the Employment Ordinance, Employment of Children Regulations and other applicable laws and regulations relating to preventing child or forced labor on the Group during the Reporting Period.

No non-compliance with law that resulted in significant fines or sanctions had been reported during the Reporting Period.

B4方面：勞工準則

我們嚴格遵守《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《中華人民共和國就業促進法》、《中華人民共和國社會保險法》、《僱傭條例》(香港法例第57章)、《最低工資條例》(香港法例第608章)、《強制性公積金計劃條例》(香港法例第485章)、《日本勞動法》及其他內部政策，以在人員聘用、僱傭、培訓、評估等方面做到公開公正、不偏不倚。

此外，我們禁止任何形式的強迫、抵債或強制勞動、人口販運以及其他形式的奴隸和奴役。本集團絕不容忍任何形式的歧視、騷擾或欺凌。我們將承諾擴展到供應商，要求所有業務合作夥伴採取措施以避免和消除任何形式的強迫、抵債或強制勞動、或人口販運。每個人的權利和自由均受到保護，沒有任何員工被要求交出身份證明文件或繳納按金作為僱傭條件。本集團通過對所有求職者進行年齡驗證，避免了童工個案出現。

於報告年度內，據本集團所悉，本集團概無違反任何有關防止僱用童工或強制勞工的僱傭條例、僱用兒童規例及其他適用法律及法規的情況。

於報告年度內，概無報告因違反法律而被判處重大罰款或處罰。

ASPECT B5: SUPPLY CHAIN MANAGEMENT

B5方面：供應鏈管理

We ensure that all our suppliers have fulfilled the required qualifications, for example ISO9001, Japan Bandai's certification, etc., so that our products can meet the relevant international standards.

我們確保所有供應商均已符合所需資質要求，例如ISO9001、日本萬代的認證等，確保我們的產品符合相關國際標準。

In addition to the quality of the products provided by the suppliers, the Group will consider extending the procurement criteria to its environmental and social performance. During the year, the Group was not aware of any potential negative impact on business ethics, environmental protection, human rights and labor practices, nor any non-compliance incident caused by suppliers.

除了考慮供應商提供的產品品質外，本集團將考慮將採購標準延伸至其環境及社會表現。於本年度，本集團未發現任何潛在對商業道德、環境保護、人權及勞工實踐的負面影響，也未發現供應商造成的任何不合規事件。

During the Reporting Period, the Group built collaborative relationships with 19 suppliers in total. The details of which were as follows:

於報告期內，本集團共與19間供應商建立合作關係，詳情如下：

Numbers of the suppliers by geographical region
供應商數量按地區劃分

Region 地區	Unit 單位	FY2026 二零二六財年
Mainland China 中國內地	number 個	11
Hong Kong 香港	number 個	4
Other regions in Asia 亞洲其他地方	number 個	1
America 美國	number 個	1
Europe 歐洲	number 個	2

During the Reporting Period, the Group was not aware of any potential negative impacts on business ethics, environmental protection, human rights and labor practices, nor any non-compliance incident caused by suppliers.

於報告年度內，本集團未發現任何潛在對商業道德、環境保護、人權及勞工待遇的負面影響，亦未發現供應商造成任何不合規的事件。

ASPECT B6: PRODUCT RESPONSIBILITY

B6方面：產品責任

Product Quality and Safety

產品質量及安全

We attach great importance to product quality and corporate credibility through strict product quality inspections. Our quality assurance measures include inspection at suppliers' production sites, and product quality random inspection. We undertake strict control of product quality in accordance with standards such as ISO9001. All our customer service operators are provided with training in handling complaints, standardizing attitude, methods of treatment and speech skills, etc.

我們十分重視產品品質和企業信譽，對產品品質進行嚴格檢驗。我們的質保措施包括巡查供應商生產現場及抽檢產品品質。我們遵照ISO9001等標準嚴格把控產品品質。所有客戶服務營運商均獲提供有關處理投訴、規範態度、處理方式及說話技巧等方面的培訓。

We request our operators of large-scale equipment to receive pre-job assessment. Professional personnels are placed to conduct on-site management for all park facilities and equipment and to provide explanations to customers in regard to the facility and points to note. In addition, signs are put up at the entrances of facilities to demonstrate the points to note in accordance with the operational regulations. At the same time, we strictly implement equipment inspection, conduct daily testing and inspection on indicators of all facilities, handle abnormal situations on a timely basis and record the reasons therefore. If the reason for such abnormal situations cannot be identified, the operation of the facility will be halted to ensure customer safety. We have formulated a comprehensive emergency response plan to cope with emergency situation caused by power failure, earthquake and fire. Operators conduct drills under the emergencies response plan regularly and are examined by specialists to ensure that they are able to handle emergency. We participate in fire and safety drills in operating premises (leased commercial buildings or offices) regularly.

我們對於大型設備操作員實施考核上崗制，各項園區設施及設備均配置專業人員進行現場管理，向客戶講解設施及注意事項。此外，根據操作規程，於設施入口設立標識展示注意事項。同時，我們嚴格實行設備點檢制度，每天定期對各項設施指標進行檢測，及時處理異常情況並記錄異常原因。若無法查明出現相關異常情況的原因，將會停運有關設施，以確保客戶安全。我們已制定完善的應急預案，以應對停電、地震及火災等不同原因引起的緊急狀況。操作員定期根據應急預案進行緊急狀況演練，並接受專人考核，以確保彼等能夠處理緊急狀況。我們定期參與所在營運場所(所租商業大廈或辦公樓)的消防及安全演練。

To ensure the supply of highest quality services to customers, the Group has set up feedback and complaints procedures for its customers. The Group values the opinions and feedbacks of each customer, and shall continue to improve the quality of services supplied by us in accordance to such feedbacks.

為確保向客戶提供最優質的服務，本集團已設立客戶意見及投訴機制。本集團重視每一位客戶提出的意見和反饋，並透過這些反饋持續改善所提供服務之質素。

During the Reporting Period, the Group did not transgress against any laws and regulations in terms of health and safety to its services and products.

於報告年度內，本集團的服務及產品並未違反任何有關健康及安全相關的法律及法規。

Personal data privacy protection and data protection policies

個人資料隱私保護及資料保護政策

The Group is committed to protect privacy and confidentiality of the collected personal data. The Group has established internal policies on handling personal data recorded from our employees, customers and other business partners. We collect data only in a lawful and fair way, for directly related purposes of which the data subject is clearly notified. Providing related personnel with information security training, the personal data inventory is secured to prevent any unauthorized or accidental access. We ensure the data is accurate and is not kept longer than necessary and the period is stipulated by respective laws. We utilize technology to aid the safeguarding of the personal data inventory, such as anti-virus software and firewalls, network diagnostic tools and data encryption. Mechanisms are also in place that ensure any infringement of personal data privacy protection rights are dealt within a timely manner.

本集團致力於保護收集到的個人資料私隱。本集團制定了內部政策來處理因業務而收集的僱員、客戶和其他業務夥伴的個人資料。我們僅以合法和公平的方式收集資料，作直接相關的用途，並明確告知收集資料的目的。通過為相關員工提供資料安全培訓和個人資料庫的妥善保管，可以防止未經授權的資料存取或資料意外流失。我們確保資料準確無誤，並且保留的時間不會超出所需及相應法律規定的期限。我們利用科技來保護個人資料庫，例如防毒軟件和防火牆、網絡診斷工具和資料加密。本集團還建立了機制確保及時處理任何侵犯個人資料隱私的個案。

During the Reporting Period, there was no material non-compliance or violation in intellectual property and privacy.

於報告年度內，本集團於知識產權及私隱事宜方面並無發現任何重大不合規或違反相關法律及規例的事項。

Ethical operating practices

道德操作規範

The Group places great value in conducting all aspects of our businesses with integrity and honest values. From protecting intellectual property to ethical marketing communication, we ensure all management are compliant to legal standards and procedures, as well as prevent the infringement of other intellectual property rights. Our robust management approaches ensure even the most trivial aspects are not overlooked.

本集團非常重視以誠信和誠實的價值觀開展各個方面業務。從保護知識產權到符合道德的營銷宣傳，我們確保所有管理均符合法律標準和程序，並防止侵犯其他知識產權。我們強大的管理方針可確保即使是最瑣碎的部份也不會受到忽視。

During the Reporting Period, the Group has encountered no incident of non-compliance with applicable laws and regulations related to intellectual property to ethical marketing communication at all operating regions.

於報告年度內，本集團所有營運地區均沒有發生任何不遵守與保護知識產權及符合道德的營銷宣傳有關的適用法律法規事項。

ASPECT B7: ANTI-CORRUPTION

To embrace business integrity for sustainable operations, the Group promotes fairness and integrity by deterring unethical business practices, including bribery, fraud, corruption, extortion and money laundering. The Group also provides induction training and regular updates to all new directors and employees. The training covers areas including but not limited to, anti-corruption laws and regulations and the company's requirements in relation thereto, as well as the code of ethics that all directors and employees must comply with. The code of ethics in the Employee Handbook emphasizes the importance of abiding by statutory laws and regulations to staff and also states clearly with the responsibility for violations. We will make our best effort to ensure employees understand the code of ethics and make it a part of daily business activities in order to create a positive corporate culture placing integrity and honesty on a high priority.

The Group strictly abides by the relevant laws and regulations related to bribery, extortion, fraud and money laundering, including but not limited to the *Company Law of the People's Republic of China* (《中華人民共和國公司法》), the *Anti-Money Laundering Law* (《反洗錢法》), the *Anti-unfair Competition Law of the People's Republic of China* (《中華人民共和國反不正當競爭法》), the *Basic Standards for Internal Control of Enterprise* (《企業內部控制基本規範》) and the *Interim Provisions on Banning Commercial Bribery* (《關於禁止商業賄賂行為的暫行規定》), *Prevention of Bribery Ordinance* and other laws and regulations.

To prevent fraud, the Group has set up the Anti-Fraud System (《反舞弊制度》), which aims to enhance the Group's internal control and corporate governance in this area. The Anti-Fraud System explicitly provides guidelines and regulations on professional conducts to the directors of the Group, senior and middle management employees as well as ordinary employees. With the Anti-Fraud System, the Group has created an honest and diligent atmosphere, which prevents behaviors that are prejudicial to the interests of the Group and its shareholders.

During the Reporting Period, the Group had not violated any laws or regulations in relation to corruption, bribery, extortion, fraud and money laundering, nor were there any legal cases regarding corrupt practices brought against the Group or its employees known to the Group.

B7方面：反貪污

為實踐可持續營運的業務操守，本集團提倡公平及道德，遏止任何不道德商業行為，包括賄賂、欺詐、貪污、勒索及洗黑錢。本集團亦向所有新任董事及員工提供入職培訓及定期發放更新資料，培訓內容其中包括但不限於，反貪污的法律法規及公司與此相關的要求，以及所有董事及員工需要遵守的行為規範。員工手冊載列的行為規範強調員工必須守法合規，亦清晰列明對違規行為的責任追究。我們努力確保員工了解道德行為規範，並將其視作日常業務活動的一部分，藉此創造正面的企業文化，令員工重視職業操守及誠信。

本集團嚴格遵守與賄賂、勒索、欺詐及洗黑錢有關之法律法規，包括但不限於《中華人民共和國公司法》、《反洗錢法》、《中華人民共和國反不正當競爭法》、《企業內部控制基本規範》和《關於禁止商業賄賂行為的暫行規定》、《防止賄賂條例》等相關法律及法規規定。

為防止舞弊，本集團已設立《反舞弊制度》，旨在加強本集團在有關方面的內部控制及企業管治。反舞弊制度為本集團董事、高級管理人員及中層管理人員以及普通員工提供明確的專業操守指引及規定。本集團藉《反舞弊制度》樹立廉潔從業以及勤勉敬業的良好風氣，防止損害本集團及股東利益的行為發生。

於報告年度內，本集團並無違反任何有關貪污、賄賂、勒索、詐騙及洗黑錢的法律或法規事項，亦未有知悉涉及本集團或員工提出的貪污訴訟案件。

ASPECT B8: COMMUNITY INVESTMENT

B8方面：社區投資

As the market places focus more on corporate behaviors and social responsibilities, the pursuit of maximizing financial returns to reward shareholders is no longer the only goal of corporate management. The Group pays close attention to its connections with the community where it operates and is well aware of the importance of living up to different stakeholders' expectations. The Group firmly believes that balancing the interests between shareholders and other stakeholders is the only way to achieve the long-term business development in a stable and healthy manner.

隨著市場對企業行為和社會責任日益關注，單純追求最大財務回報以回饋股東已經不是企業管理的唯一目標。本集團關注與營運所在社區的聯繫，亦明白滿足不同持份者期望的重要性。本集團深信平衡股東與其他所有持份者的利益，是實現業務長期穩健發展的必經之路。

We will formulate the definite policies in relation to community investments, and shall incorporate such corporate social responsibilities and social care projects into the schedules of each department. The Group is studying the possibility of establishing a specialized committee to plan and promote such activities in relation to the sustainable development of communities based on its own prospect and objective in respect of the Group's sustainable future.

我們將制定社區投資的具體政策，把企業社會責任工作與社會關懷項目納入各部門的工作計劃。本集團現正探討在內部成立專責委員會的可能性，從而根據本集團的可持續發展遠景及目標，規劃及推進與社區可持續發展相關的活動。

華夏文化科技集團
CA CULTURAL TECHNOLOGY GROUP