



China Beidahuang Industry Group Holdings Limited 中國北大荒產業集團控股有限公司

(Incorporated in the Cayman Islands with limited liability) (於開曼群島註冊成立的有限公司)
(Stock Code 股份代號: 00039)

ENVIRONMENTAL, SOCIAL AND
GOVERNANCE REPORT
環境、社會及管治報告
2023

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

CONTENTS

目錄

I.	ABOUT THIS REPORT	I.	關於本報告	2
II.	APPROACH TO SUSTAINABILITY	II.	可持續發展方向	7
	• Materiality Assessment	• 重要性評估		8
	• Stakeholder Engagement	• 持份者參與		12
III.	ENVIRONMENTAL RESPONSIBILITY	III.	環境責任	15
	Aspect A1: Emissions and Waste generated	層面A1：產生的排放物及廢棄物		17
	Aspect A2: Use of Resources	層面A2：資源使用		23
	Aspect A3: The Environment and Natural Resources	層面A3：環境及天然資源		27
	Aspect A4: Climate Change Response	層面A4：氣候變化應對		27
IV.	SOCIAL RESPONSIBILITY	IV.	社會責任	31
	Aspect B1: Employment	層面B1：僱傭		31
	Aspect B2: Workplace Health and Safety	層面B2：工作場所的健康與安全		35
	Aspect B3: Development and Training	層面B3：發展及培訓		37
	Aspect B4: Labor Standard	層面B4：勞工準則		39
	Aspect B5: Supply Chain Management	層面B5：供應鏈管理		40
	Aspect B6: Product Responsibility	層面B6：產品責任		42
	Aspect B7: Anti-corruption	層面B7：反貪污		45
	Aspect B8: Community Investment	層面B8：社區投資		46
V.	ENVIRONMENTAL KEY PERFORMANCE INDICATORS	V.	環境關鍵績效指標	47
VI.	INDEX OF ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING	VI.	環境、社會及管治報告索引	52

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

I. ABOUT THIS REPORT

China Beidahuang Industry Group Holdings Limited (referred to as the “Company”, the “Group” or we) principally engages in the sale and distribution of wine and liquor, trading of food products, financial leasing services, rental services, and mineral products businesses. The principal facilities are located in the People’s Republic of China (the “PRC”).

This report summarises several aspects of the Group’s 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 Group’s annual report for the year ended 31 December 2023. The Report is prepared in Chinese and English and has been uploaded to the website of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) (www.hkexnews.hk) and the Group’s website (www.chinabeidahuang.com).

The Report covers the period from 1 January 2023 to 31 December 2023 (the “Reporting Year” or “FY2023”).

• Reporting Framework

The Report has been prepared with reference to the ESG reporting guide set out in Appendix 27 to the Main Board Listing Rules of The Stock Exchange of Hong Kong Limited.

In preparation of this Report, due diligence has been taken to adhere to the four Reporting Principles of “Materiality”, “Quantitative”, “Balance” and “Consistency” as set out in the ESG Reporting Guide, which are detailed as follows.

I. 關於本報告

中國北大荒產業集團控股有限公司（「本公司」、「本集團」或我們）主要從事銷售及分銷酒類、買賣食品、融資租賃服務、租賃服務及礦產業務。主要設施位於中華人民共和國（「中國」）。

本報告概述本集團業務實踐中有關環境、社會及管治（下稱「ESG」）報告（「本報告」）的若干方面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，請參閱本集團截至二零二三年十二月三十一日止年度年報中的「企業管治報告」。本報告乃以中英文編製，並已上載至香港聯合交易所有限公司（「聯交所」）網站(www.hkexnews.hk)及本集團網站(www.chinabeidahuang.com)。

本報告涵蓋二零二三年一月一日至二零二三年十二月三十一日（「報告年度」或「二零二三財年」）。

• 報告框架

本報告按照香港聯合交易所有限公司主板上市規則附錄二十七所載ESG報告指引編製。

於編製本報告時，本集團展開盡職調查以遵守ESG報告指引所載之「重要性」、「量化」、「平衡」及「一致性」四個報告原則，詳情如下。

Materiality: We identified the most material ESG issues pertaining to our businesses through the materiality assessment, as disclosed in page 7 to page 10 of this Report. The materiality of issues was reviewed and confirmed by the Board.

Quantitative: This Report discloses key performance indicators (KPIs) in environmental and social aspects in a quantitative way wherever possible and giving comparative data in annual ESG reports where appropriate. The Report details any standards, methodologies, assumptions and/or calculation tools used, or source of conversion factors used.

Balance: This Report complies with the principle of balance to present the current performance and management of the Group in ESG in an objective, impartially and truthfully manner.

Consistency: The Group follows the ESG Reporting Guide for reporting. Unless otherwise stated, this Report applies the data statistics and calculation methods that are consistent with those in last year ESG report to provide a meaningful comparison with data over previous years.

重要性：我們透過重要性評估確定與我們業務相關的最重要的ESG議題，誠如本報告第7至10頁所披露。董事會審閱並確認有關事宜的重要性。

量化：本報告盡可能以量化形式披露環境及社會層面的關鍵績效指標(KPI)，並適時在年度ESG報告中提供比較數據。本報告詳細說明所使用的任何標準、方法、假設及／或計算工具，或所使用的轉換系數的來源。

平衡：本報告遵循平衡原則，客觀、公正及真實呈現本集團的ESG表現及管理現狀。

一致性：本集團遵循ESG報告指引進行匯報。除另有說明外，本報告採用與去年ESG報告一致的數據統計及計算方法，以便與往年數據做有意義之比較。

- **Reporting Scope**

The Report content covers the Group's ESG policies and measures, and compliance for the entire Group. The disclosure scope of related data covers our Hong Kong headquarters and the following major subsidiaries: (i) Shenzhen Beidahuang Green Food Distribution Limited ("Green Food Distribution"); (ii) Beijing Chuangzhangu Desheng Investment Management Co., Ltd ("Desheng"); (iii) Beijing Chuangzhangu Wangxin Investment Management Co., Ltd ("Wangxin"); (iv) Beijing Mumian Shangyuan Investment Management Co., Ltd ("Shangyuan") which engages in the leasing of office premises and facilities in the PRC; (v) Most Success Corporation Ltd ("Most Success") which engages in the leasing of logistics facilities; and (vi) Linxiang Qiangsheng Mining Co., Ltd ("Qiangsheng") which engages in the mineral products business.

- **Comments and Feedback**

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.

The progress of the Group depends in part on valuable comments from stakeholders. For any clarifications or advice regarding the content of this ESG Report, please forward your comments and suggestions to info@sino-distill.com.

- **報告範圍**

本報告涵蓋本集團的ESG政策及措施，以及整個集團的合規。相關數據的披露範圍包括我們於香港的總辦事處及下列主要附屬公司：(i)深圳北大荒綠色食品配送有限公司（「綠色食品配送」）；(ii)北京創展谷德勝投資管理有限公司（「德勝」）；(iii)北京創展谷望新投資管理有限公司（「望新」）；(iv)北京木棉上元投資管理有限公司（「上元」），從事於中國租賃辦公物業及設施業務；(v)偉成興業有限公司（「偉成興業」），從事租賃物流設施業務；及(vi)臨湘市強盛礦業有限責任公司（「強盛」），從事礦產品業務。

- **意見及反饋**

我們將盡一切努力確保本報告的中英文版本保持一致。然而，如有任何歧義，應以英文版本為準。

本集團的進展部分取決於持份者的寶貴意見。如對本ESG報告內容有任何澄清或建議，請將閣下的意見及建議轉發至 info@sino-distill.com。

- **Board Statement**

The Board has the overall responsibility for the Group's ESG strategy and reporting, which include determining and evaluating the ESG related risks, overseeing and ensuring the suitable and effective ESG risk management and internal control systems are in place. The Board is also responsible for ensuring every strategic plan and vision, as well as operational guidelines for ESG matters are operating smoothly. The Board has formed an ESG working group to assist and advise the Board on the development and implementation of ESG strategies, policies and practices of the Group, assisting the Board in reviewing ESG performance and targets. The ESG working group also responsible for collecting ESG data from different departments and business operations and analysing (including but not limited to comparing with historical data) and verifying ESG data after collected, ensuring compliance with ESG-related laws and regulations, as well providing strategic advices on its future ESG development. Furthermore, it helps to assess and manage ESG-related risks and opportunities. The assessment of ESG-related risks, which included but not limited to environment, human resources, health and safety and compliance, and these risks have been embedded into the risk management processes which include risk identification, risk assessment, risk treatment, monitoring and review processes. The result of the overall ESG performance and ESG-related risk assessment will be reported to the Board on an annual basis for review in order to ensure that the Group's ESG strategy and goals are achieved. The ESG working group will report to the Board regarding the ESG risks and opportunities, as well as the policies implementation on a regular basis, so that the Board is up-to-date regarding the risk and opportunities of ESG.

- **董事會聲明**

董事會對本集團的ESG策略及報告承擔總體責任，包括釐定及評估ESG相關風險，監督及確保建立合適且有效的ESG風險管理及內部監控系統。董事會亦負責確保各項策略計劃及願景，以及ESG相關事項的操作指引順利運行。董事會已成立ESG工作小組，協助董事會制定及實施本集團的ESG策略、政策及常規並提供建議，協助董事會檢討ESG表現及目標。ESG工作小組亦負責從不同部門及業務營運採集ESG數據，並在採集後分析（包括但不限於與歷史數據進行比較）並驗證ESG數據，確保遵守ESG相關法律法規，並為其未來ESG發展提供策略建議。此外，ESG工作小組幫助董事會評估及管理ESG相關風險及機遇。對ESG相關風險的評估，包括但不限於環境、人力資源、健康及安全以及合規，該等風險已被納入風險管理流程，包括風險識別、風險評估、風險處理、監測及檢討流程。ESG整體表現以及ESG相關風險評估的結果將每年報告董事會進行檢討，以確保本集團的ESG策略及目標得以實現。ESG工作小組將定期向董事會報告ESG風險及機遇以及政策執行情況，以便董事會了解ESG風險及機遇的最新情況。

The ESG working group prepares the annual ESG report in accordance with the ESG Reporting Guide set out in the Listing Rules on The Stock Exchange of Hong Kong Limited. The ESG working group ensures that all the relevant ESG risks has been fully disclosed and that the Board has not concealed any ESG-related risks. During the year, the Group's targets for sustainable development have been set and regular board meetings have been held to oversee the target-setting process and the progress of related targets. The Board regularly reviews and follows up on the achievement of targets on key ESG topics to close the gap between the current progress and expectations. The Board also ensures that the Group's policies are consistently implemented.

- **ESG Commitment**

The Group strictly follows the principles of sustainable development and is committed to achieving the required standards in various ESG areas to create positive value for its stakeholders. In line with the carbon neutrality target of the PRC government, the Group has set targets to improve its performance in the areas of greenhouse gas ("GHG") emissions, waste management, energy management, water management and climate change response. The Group believes that setting ESG related targets will enable the Group to deliver on its corporate social responsibility commitments and provide the Group's stakeholders with a better understanding of its ESG performance.

ESG工作小組根據香港聯合交易所有限公司上市規則所載的ESG報告指引編製年度ESG報告。ESG工作小組確保所有相關ESG風險已獲充分披露，董事會沒有隱瞞任何ESG相關風險。年內，本集團制定了可持續發展目標，並定期召開董事會會議，以監督目標制定過程及相關目標的進程。董事會定期檢討並跟進關鍵ESG主題的目標實現情況，以縮小當前進度與預期之間的差距。董事會亦確保本集團的政策貫徹實施。

- **ESG承諾**

本集團嚴格遵守可持續發展原則並致力於達致ESG各領域的所需標準，為其持份者創造積極價值。為配合中國政府的碳中和目標，本集團已設定目標，以改善其在溫室氣體（「溫室氣體」）排放、廢棄物管理、能源管理、水管理及氣候變化應對等領域的表現。本集團認為，制定ESG相關目標將有助於本集團履行企業社會責任承諾，並使本集團的持份者更好地了解本集團在ESG方面的表現。

II. APPROACH TO SUSTAINABILITY

The Group's mission is to maximise the benefits to our shareholders and employees. It upholds the core values of "integrity, market-driven, accurate positioning, and seeking joint development", while adopting a people-oriented approach that values employees' continuous development.

Our mission statement shows what we endeavour to be. The journey towards it is equally important. Business longevity shall only be granted to those who look beyond short-term gains and consider the external impacts they have on the economy, society, and environment. The Group incorporates ESG into the board's oversight of strategy. We identify and evaluate the materiality of the diverse range of ESG issues that are interrelated with our business operations (See next section: Materiality Assessment). Validated by the board, the most material ESG issues guide the Group's corporate strategy. As we advance our sustainability journey, the Group endeavours to raise the board's knowledge and awareness of the ESG landscape.

II. 可持續發展方向

本集團的使命乃為股東及僱員爭取最大利益，其秉承「誠信為本，市場為導，準確定位，共謀發展」之核心價值，同時採取以人為本之方針，重視僱員的持續發展。

我們的使命宣言表明了我們努力的方向。然而實現使命的過程同樣重要。目光超越短期利益並考慮其對經濟、社會及環境外部影響的企業方會實現業務的可持續發展。本集團將ESG納入董事會的監察策略。我們確定並評估與我們業務營運相關的各種ESG議題的重要性（請參閱下節：重要性評估）。經董事會驗證，最重要的ESG議題可指導本集團的企業戰略。在我們推進可持續發展的旅程中，本集團致力於提高董事會對ESG狀況的了解及認識。

- **Materiality Assessment**

Sustainable development encompasses a holistic spectrum of environmental and social aspects. In order to harness the related risks and opportunities, it is crucial for the Group to determine the most material aspects. The Group adopts a three steps process of identification, prioritisation and validation to ensure sustainability issues are being managed and reported in accordance with their materiality.

(1) *Identification*

All fundamental sustainability issues were identified in accordance with the ESG Reporting Guide. In the context of the latest sustainability landscape, the Group has determined the following 19 issues deemed to have impact on the environment and society through our operations.

- **重要性評估**

可持續發展涵蓋了環境及社會方面的整體範疇。為了把握相關的風險及機遇，確定最重要的方面對本集團至為重要。本集團採用識別、優先次序及驗證的三步過程，以確保根據重要性對可持續發展議題進行管理及報告。

(1) *識別*

根據ESG報告指引，確定了所有基本的可持續發展議題。在最新的可持續發展形勢下，本集團確定了以下19個議題，該等議題被認為通過我們的營運對環境及社會產生了影響。

ESG Aspects ESG層面

A. Environmental 環境

A1 Emissions
排放物

A2 Use of Resources
資源使用

*A3 The Environment and
Natural Resources*
環境及天然資源

A4 Climate Change Response
氣候變化應對

Material ESG issues for the Group 本集團之重要ESG議題

1. Air emissions
廢氣排放
2. Greenhouse gas emissions
溫室氣體排放
3. Waste management
廢棄物管理
4. Energy consumption
能源消耗
5. Water consumption
耗水
6. Paper consumption
紙張消耗
7. Environmental risk management
環境風險管理
8. Climate Change Response
氣候變化應對

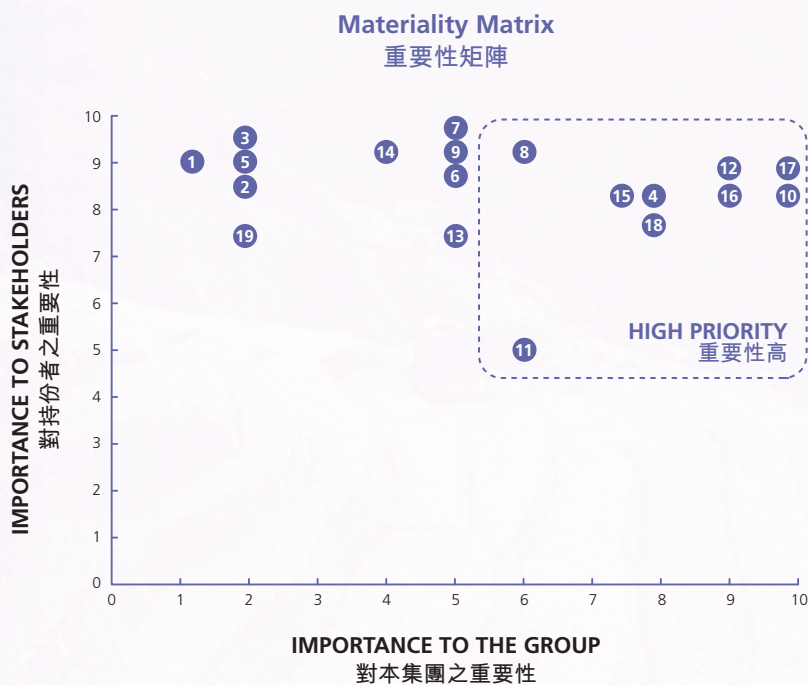
ESG Aspects ESG層面		Material ESG issues for the Group 本集團之重要ESG議題
B. Social 社會	<i>B1 Employment</i> 僱傭	9. Human resources practices 人力資源常規
		10. Remuneration policies 薪酬政策
		11. Equal opportunity 平等機會
	<i>B2 Health and Safety</i> 健康與安全	12. Workplace health and safety 工作場所的健康與安全
	<i>B3 Development and Training</i> 發展及培訓	13. Employee development 僱員發展
	<i>B4 Labour Standards</i> 勞工準則	14. Anti-child and forced labour 反童工與強制勞工
	<i>B5 Supply Chain Management</i> 供應鏈管理	15. Suppliers' practices 供應商慣例
	<i>B6 Product Responsibility</i> 產品責任	16. Product quality and customer satisfaction 產品質量及客戶滿意度
	17. Protection of customer data 客戶數據保護	
<i>B7 Anti-corruption</i> 反貪污	18. Anti-corruption and Anti-money laundering 反貪污及反洗黑錢	
<i>B8 Community Investment</i> 社區投資	19. Community support 社區支持	

(2) *Prioritisation*

In accordance with the ESG Reporting Guide and industry standards, the Group has identified 19 material ESG issues. The Group conducts internal surveys to gather the views of management and staff in each of the major divisions to comprehensively assess the materiality of each issue based on the level of influence on stakeholders' assessment and decisions, as well as the level of significance of the economic, environmental, and social impacts. The results of the materiality assessment are used to determine the disclosure focus of ESG reports and to develop the Group's ESG strategy. The Group will continue to conduct materiality assessments to analyze its business risks, improve the relevance of ESG reports and respond to the expectations of stakeholders. The materiality assessment matrix of the Group's material ESG issues is as follows:

(2) 優先次序

根據ESG報告指引及行業準則，本集團已識別19項重要ESG議題。本集團進行內部調查，以收集各主要部門管理層及員工的意見，根據對持份者評估及決策的影響程度以及經濟、環境及社會影響的重要程度，全面評估每項議題的重要性。重要性評估的結果乃用於決定ESG報告的披露重點以及制定本集團的ESG策略。本集團將繼續進行重要性評估，以分析其業務風險，提高ESG報告的相關性，回應持份者的期望。本集團重要ESG議題的重要性評估矩陣如下：



During the Reporting Period, the Group has confirmed that it has established appropriate and effective management policies and internal control systems for ESG matters and confirmed that the disclosures meet the requirements of the ESG Reporting Guide.

於報告期間，本集團已確認其已就ESG事宜制定適當及有效的管理政策及內部監控系統，並確認有關披露符合ESG報告指引的要求。

Highly material issues (by ranking)

高度重要性議題 (按排名先後)

Ranking 排名	No. 編號	Issues 議題
Highest 最高	17	Protection of customer data 客戶數據保護
	10	Remuneration policies 薪酬政策
	12	Workplace health and safety 工作場所的健康與安全
	16	Product quality and customer satisfaction 產品質量及客戶滿意度
	4	Energy consumption 能源消耗
	18	Anti-corruption and Anti-money laundering 反貪污及反洗黑錢
	15	Suppliers' practices 供應商慣例
	8	Climate Change Response 氣候變化應對
Lowest 最低	11	Equal opportunity 平等機會

(3) *Validation*

The Board has reviewed and validated the materiality process, and hence the Report discloses the Group's performance on all high and low materiality issues. To address matters most material to the Group's stakeholders, issues of high materiality are discussed in more depth throughout the Report.

(3) *驗證*

董事會已審查並驗證重要性流程，因此本報告披露了本集團在所有高重要性及低重要性議題上的表現。為了處理對本集團持份者最為重要的事項，將於本報告中更深入地討論具有高度重要性的議題。

- **Stakeholder Engagement**

The Group believes that identifying and addressing stakeholder views lay a solid foundation to the long-term growth and success of the Group. The Group engages with a wide network of stakeholders, including employees, customers, suppliers, shareholders, government and community.



The Group develops multiple engagement channels that provide opportunities for stakeholders to express their views on the Group's general business conduct and sustainability management. The engagement channels are summarised in the following table. To reinforce mutual trust and respect, the Group is committed to maintaining effective communication channels with stakeholders in both formal and informal ways. This can enable the Group to better shape its business strategies in order to respond to their needs and expectations, anticipate risks and strengthen key relationships.

- **持份者參與**

本集團相信，識別及回應持份者見解為本集團長遠增長及成功奠定穩固基礎。本集團與廣泛的持份者溝通，包含僱員、客戶、供應商、股東、政府及社區。

本集團設有多個參與渠道，為持份者提供機會表達對本集團一般商業行為及可持續性管理之見解。該等參與渠道於下表概述。為加強相互信任及尊重，本集團致力維持與持份者有效溝通之正式及非正式渠道，讓本集團可優化業務策略，以回應持份者之需求及期望、預測風險及鞏固主要關係。

Stakeholders 持份者	Engagement channels 參與渠道	Material ESG issues for the Group 本集團之重要ESG議題
Shareholders 股東	<ul style="list-style-type: none"> • General meetings 股東大會 • Regular corporate publications including financial reports and ESG report 定期公司刊物，包括財務報告及ESG報告 • Circulars and announcements 通函及公告 • Direct enquiries 直接查詢 • Corporate website 公司網站 • Investor Relations 投資者關係 	<ul style="list-style-type: none"> • Business strategies and sustainability 業務策略及可持續性 • Financial performance 財務表現 • Corporate governance 企業管治 • Paperless regime communication with shareholders 與股東之間無紙化溝通
Employees 僱員	<ul style="list-style-type: none"> • Performance appraisals 表現評核 • Training sessions 培訓課程 	<ul style="list-style-type: none"> • Training and development 培訓及發展 • Employee remuneration and welfare 僱員薪酬及福利 • Occupational health and safety 職業健康與安全 • Equal opportunities 平等機會

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Stakeholders 持份者	Engagement channels 參與渠道	Material ESG issues for the Group 本集團之重要ESG議題
Customers 客戶	<ul style="list-style-type: none"> • Business meetings 商業會議 • Complaint and feedback channels 投訴及反饋渠道 • Corporate website 公司網站 	<ul style="list-style-type: none"> • Products quality and reliability 產品質量及可靠程度 • Customer data security 客戶數據安全 • Business ethics 商業道德
Suppliers 供應商	<ul style="list-style-type: none"> • Business meetings 商業會議 • Supplier assessment 供應商評估 • Continuous direct communication 持續直接溝通 	<ul style="list-style-type: none"> • Fair competition 公平競爭 • Business ethics 商業道德
Government 政府	<ul style="list-style-type: none"> • Statutory filings and notification 法定存檔及通知 • Regulatory or voluntary disclosures 監管或自願性披露 	<ul style="list-style-type: none"> • Compliance with law and regulations 遵守法律及法規 • Business strategies and sustainability 業務策略及可持續性 • Environmental protection 環境保護
Community 社區	<ul style="list-style-type: none"> • Community activities 社區活動 • Corporate donations 公司捐款 	<ul style="list-style-type: none"> • Fair employment opportunities 平等就業機會 • Environmental protection 環境保護
Auditor 核數師	<ul style="list-style-type: none"> • Email 電郵 • Telephone 電話 • Regular meetings 定期會議 • Field work 實地調查 	<ul style="list-style-type: none"> • Managing accounts on time 及時管理賬戶 • Well-organized documents 有序整理文件

III. ENVIRONMENTAL RESPONSIBILITY

The Group is committed to providing quality products and services in a clean and sustainable manner. Its business activities are principally engaged in the sales of green food products, leasing of logistic and office facilities and mineral product business. The Group is aware of the environmental impact arising from the offices and operational sites. During the Reporting Year, it has implemented policies and measures to ensure adverse impacts on the environment is minimised and natural resources are conserved. The Group strives to drive improvement to continuously reduce our air emissions and waste generation, as well as conserve energy and water resources.

To better manage the Group's material ESG topics and its performance on those aspects, the Group has set quantifiable targets for the environmental aspect in the financial year ended 31 December 2023 ("2023") and planned to achieve such targets by the financial year ended 31 December 2024 ("2024"). The Group will continue to work for the targets set and review the status of the set targets annually prior to 2024. For each of the target set, corresponding measures to achieve them will be disclosed in detail in the section headed "Air emissions", "Waste Management", "Energy" and "Water resources".

The table below summarizes the Group's sustainability targets set.

III. 環境責任

本集團致力以潔淨及可持續方式提供優質產品及服務。其主要從事綠色食品銷售、物流及辦公設施租賃以及礦產品業務。本集團深明辦公室與營運場地運作對環境造成的影響。於報告年度內，其已實行政策及措施，確保盡量降低對環境的不利影響及保護天然資源。本集團努力推動改進，以持續減少廢氣排放及廢棄物的產生，並節約能源及水資源。

為更好地管理本集團重要ESG議題及其在有關方面的表現，本集團已於截至二零二三年十二月三十一日止財政年度（「二零二三年」）設立環境層面的可量化目標，並計劃於截至二零二四年十二月三十一日止財政年度（「二零二四年」）前實現有關目標。本集團將繼續努力達成既定目標，並在二零二四年前每年檢討既定目標的達成情況。為實現每個既定目標所採取的相應措施將於「廢氣排放」、「廢棄物管理」、「能源」及「水資源」各節詳細披露。

下表概述本集團設立的可持續發展目標。

Environmental targets 環境目標	Status 狀態
Emissions: 排放：	
1. Hazardous emissions 有害排放	
(a) Air emissions 廢氣排放	
To reduce the 3 elements of air emissions (kg) by 5% in 2024 when compared with 2023. 廢氣排放的3項指標 (千克) 於二零二四年較二零二三年減少5%。	In progress 進展中
(b) GHG emissions 溫室氣體排放	
To reduce the total GHG emissions intensity (tonnes of carbon dioxide equivalent ("tCO ₂ e")/million HKD revenue) by 2% in 2024 when compared with 2023. 溫室氣體總排放強度 (噸二氧化碳當量 (「噸二氧化碳當量」) / 百萬港元收入) 於二零二四年較二零二三年減少2%。	In progress 進展中
Waste management 廢棄物管理	
2. Non-hazardous waste 無害廢棄物	
To reduce the total non-hazardous waste intensity (kg/million HKD revenue) by 2% in 2024 when compared with 2023. 無害廢棄物總密度 (千克 / 百萬港元收入) 於二零二四年較二零二三年減少2%。	In progress 進展中
Use of resources 資源使用	
3. Energy 能源	
To reduce the total energy consumption intensity (MwH/million HKD revenue) by 2% in 2024 when compared with 2023. 總能源消耗密度 (兆瓦時 / 百萬港元收入) 於二零二四年較二零二三年減少2%。	In progress 進展中
4. Water resources 水資源	
To reduce the total water consumption intensity (cubic meters/million HKD revenue) by 2% in 2024 when compared with 2023. 總耗水密度 (立方米 / 百萬港元收入) 於二零二四年較二零二三年減少2%。	In progress 進展中

Aspect A1: Emissions and Waste generated

During the Reporting Year, the Group has not encountered any incidents of non-compliance with all applicable laws and regulations related to air emissions and waste handling at all operating regions. Major laws and regulations applicable are detailed in respective sections.

Air emissions

The Group's air emissions are mainly generated by the use of vehicles. The Group strives to improve the air quality at the roadside and improve traffic flow problem. The Group also encourages the employees to take public transportation for commuting and replacing heavy polluting vehicles with more environmentally-friendly vehicles. Major applicable laws and regulations related to control of air emissions include, but are not limited to, "Air Pollution Prevention and Control Law" of the PRC.

層面A1：產生的排放物及廢棄物

於報告年度內，本集團所有經營地區均未發生任何違反與廢氣排放及廢物處理有關的所有適用法律及法規的事件。主要適用法律及法規於相關章節詳述。

廢氣排放

本集團的廢氣排放主要源自使用汽車。本集團致力改善路邊空氣質素及紓緩交通流量問題，並鼓勵僱員通勤時乘搭公共交通工具及以較環保的車輛取代嚴重污染環境的車輛。與控制廢氣排放有關的主要適用法律及法規包括但不限於中華人民共和國《大氣污染防治法》。

During the Reporting Year, the Group's air emissions of Sulphur Oxides (SO_x), Nitrogen Oxide (NO_x), and Particulate Matter (PM) from vehicle operations were recorded. The Group released 5.95 kg, 0.13 kg and 0.43 kg of nitrogen oxides, sulphur oxides, and particulate matter in FY2023. In FY2023, the vehicle changed from petrol to diesel vehicle which caused a year on year increase in nitrogen oxides, sulphur oxides and particulate matter. The Group will continue to promote the concepts of reducing air emission and continue to review the effectiveness of the existing initiatives.

於報告年度內，本集團車輛運行所產生的硫氧化物(SO_x)、氮氧化物(NO_x)及顆粒物(PM)的氣體排放量均已記錄。本集團於二零二三財年釋放了5.95千克、0.13千克及0.43千克氮氧化物、硫氧化物及顆粒物。二零二三財年，車輛從汽油車改為柴油車，造成氮氧化物、硫氧化物和顆粒物比去年同期增加。本集團將繼續向員工宣傳減少廢氣排放的理念，並繼續審查現有舉措的有效性。

Air emissions 廢氣排放		Unit 單位	FY2023 二零二三財年	FY2022 二零二二財年	YOY change 同比變動
Nitrogen oxides (NO _x)	氮氧化物(NO _x)	kg	5.95	6.23	(4.5%)
Sulphur oxides (SO _x)	硫氧化物(SO _x)	kg	0.13	0.14	(7.1%)
Particulate matter (PM)	顆粒物(PM)	kg	0.43	0.46	(6.5%)

Greenhouse gas emissions and climate change mitigation

Climate change adaptation and mitigation is no longer only a subject of an international agenda, but highly relevant to all members of the society. The corporate sector is increasingly becoming aware of how climate change impacts pose risks to business operations. To implement an effective approach to climate change mitigation, it is important to have a comprehensive understanding of the carbon emission sources of the Group. The Group's carbon footprint, presented in the chart and table below, is primarily due to the use of electricity and vehicles. During the Reporting Year, the Group generated a total of 167.0 tonnes of carbon dioxide equivalent (tCO₂e) of greenhouse gases (Scope I and II), resulting in a carbon intensity of 0.22 tCO₂e per HKD million revenue generated.

溫室氣體排放與減緩氣候變化

適應及減緩氣候變化不再僅僅是國際議程上的一個議題，而與社會上的每一位成員息息相關。企業部門越來越意識到氣候變化的影響如何對企業經營構成風險。為實施有效減緩氣候變化的方法，須全面了解本集團的碳排放源頭。下表顯示本集團的碳足跡主要來自電力及車輛使用。於報告年度內，本集團共產生167.0噸二氧化碳當量(tCO₂e)的溫室氣體(範圍I及II)，導致碳排放強度為每百萬港元收入0.22噸二氧化碳當量。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Greenhouse gas emissions ⁽¹⁾ 溫室氣體排放 ⁽¹⁾		Unit 單位	FY2023 二零二三財年	FY2022 二零二二財年	YOY change 同比變動
Scope I (Direct Emissions) 範圍I (直接排放)		tCO ₂ e 噸二氧化碳當量	25.0	24.8	0.8%
	Mobile combustion 車輛燃燒	tCO ₂ e 噸二氧化碳當量	25.0	24.8	0.8%
Scope II (Indirect Emissions)⁽²⁾ 範圍II (間接排放) ⁽²⁾		tCO ₂ e 噸二氧化碳當量	140.0	119.8	16.9%
	Electricity purchased 外購電力	tCO ₂ e 噸二氧化碳當量	140.0	119.8	16.9%
Scope III (Other Indirect Emissions) 範圍III (其他間接排放)		tCO ₂ e 噸二氧化碳當量	2.0	2.1	(4.8%)
	Business air and public vehicle travels 商務航空及公共車輛旅行	tCO ₂ e 噸二氧化碳當量	–	–	N/M
	Paper waste disposed at landfills 堆填區處置的廢紙	tCO ₂ e 噸二氧化碳當量	2.0	2.1	(4.8%)
Total 總計	(Scope I and II) (範圍I及II)	tCO ₂ e 噸二氧化碳當量	165.0	144.6	14.1%
	(Scope I, II and III) (範圍I、II及III)	tCO ₂ e 噸二氧化碳當量	167.0	146.7	13.8%
Carbon intensity⁽³⁾ 碳排放強度 ⁽³⁾	(Scope I and II) (範圍I及II)	tCO ₂ e per HKD million 每百萬港元 噸二氧化碳當量	0.21	0.17	23.5%
	(Scope I, II and III) (範圍I、II及III)		0.22	0.17	29.4%

N/M Not Meaningful 無意義

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Note (1): The method used for greenhouse gas data emissions is based on (but not limited to) the “Greenhouse Gas Inventory Protocol: Corporate Accounting and Reporting Standards” published by the World Resources Institute and the World Business Council for Sustainable Development and “How to prepare an ESG Report Appendix 2: Reporting Guidance on Environmental KPIs” published by HKEX.

Note (2): Scope II includes emissions from the purchase of electricity from power companies, and reference includes but is not limited to “Notice on Doing a Good Job in 2023-2025 Reporting and Management of Greenhouse Gas Emissions of Power Generation Enterprises” issued by the Ministry of Environmental Protection of the People’s Republic of China in 2023 and “How to prepare an ESG Report Appendix 2: Reporting Guidance on Environmental KPIs” published by HKEX.

Note (3): The revenue of the Group in 2023 and 2022 are 845.00 HKD million and 930.28 HKD million respectively.

附註(1): 溫室氣體排放數據所採用的方法乃參照包括但不限於世界資源研究所及世界可持續發展工商理事會刊發的《溫室氣體盤查議定書：企業會計與報告標準》及聯交所刊發的《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》。

附註(2): 範圍II包括來自從電力公司購買電力所引致的排放，參考資料包括但不限於中華人民共和國生態環境部於二零二三年發佈的《關於做好二零二三至二零二五年發電行業企業溫室氣體排放報告管理有關工作的通知》及聯交所刊發的《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》。

附註(3): 本集團於二零二三年及二零二二年的收入分別為845.00百萬港元及930.28百萬港元。

The Group is committed to reducing our carbon footprint. Scope I and II emissions are addressed through our energy reduction initiatives (See Section: A2.1 Energy Consumption). Scope III emissions incur throughout our value chain. We have set emission targets to maintain scope I and II discharge intensity (per HKD million) of greenhouse gas emissions at the same level of FY2023 by the end of FY2027 and continue to employ the following measures to minimize such emissions:

- Select direct flights for unavoidable business trips;
- Conduct video conferencing or use emails to reduce carbon footprint from flights;
- Keep company vehicles properly tuned as inefficient car will use more fuel and emit more pollutants; and
- Ensure no idling vehicles with running engines.

Waste management

The typical waste generated in the Group's office and operational sites are mainly paper and general waste. The majority of waste is disposed at the landfill by qualified contractors. The Group has established clear and concrete guidelines on waste management. The amount of disposed waste is recorded and matched with contractors' reports to ensure they are entirely disposed in the most appropriate manner.

本集團致力於減少我們的碳足跡。通過我們的節能舉措解決範圍I及II的排放問題(請參閱章節:A2.1能源消耗)。範圍III的排放會在我們的整個價值鏈中產生。我們已制定排放目標以在二零二七財年結束前保持與二零二三財年相同水平的溫室氣體排放量的範圍I及II排放強度(每百萬港元)並繼續採取以下措施將有關排放降至最低:

- 若商務旅行不可避免,則選擇直飛航班;
- 舉行視像會議或使用電郵減少因航班而產生的碳足跡;
- 確保妥善調整公司車輛,因為低效能的車輛會耗用較多燃料及排放較多污染物;及
- 確保停車熄匙。

廢棄物管理

本集團辦公室及營運地點產生的典型廢棄物主要為紙張及一般廢棄物。大部份廢棄物乃由合資格承包商棄置於堆填區。本集團已制定清晰而具體的廢棄物管理指引。本集團會記錄廢棄物棄置量,並與承包商之報告作比對,確保以最適當之方式棄置所有廢棄物。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

During the Reporting Year, the Group generated 500 kg of paper waste, resulting in the non-hazardous waste intensity of 0.001 kg per HKD million revenue generated. We recycled 60 kg of the paper waste generated, which is approximately 12% of the total paper waste generated. The Group also generated 6 kg of e-waste and 12 kg of waste printer cartridge, resulting in the hazardous waste intensity of 0.015 kg per HKD million revenue generated. Hazardous wastes produced during the Group's processing and operation are mainly the waste mineral oils, sludge after wastewater sedimentation, waste cutting fluids produced by machines during processing.

The Group has complied with the major applicable laws and regulations related to the control of waste including, but not limited to, the "Solid Wastes Pollution Prevention and Control Law" of the PRC and "Waste Disposal Ordinance" of Hong Kong.

In 2023, the Group's non-hazardous waste per million HKD revenue slightly increased by approximately 0.006 kg per HKD million revenue as compared with 2022.

The Group's non-hazardous waste disposal performance was as follows:

Indicator 指標	Unit 單位	2023 二零二三年	2022 二零二二年
Paper waste 廢紙	Kg 千克	500	510
Recycle of paper waste 廢紙回收	Kg 千克	60	70
% recycle of total paper waste 總廢紙回收率	%	12%	14%
E-waste and printer cartridge 電子廢棄物及打印機墨盒	Kg 千克	21	18
Revenue 收入	HKD million 百萬港元	845.00	930.28
Intensity 密度			
Paper waste 廢紙	kg/million HKD revenue 千克／百萬港元收入	0.001	0.001
E-waste and printer cartridge 電子廢棄物及打印機墨盒	kg/million HKD revenue 千克／百萬港元收入	0.025	0.019
Total 總計	kg/million HKD revenue 千克／百萬港元收入	0.026	0.020

於報告年度，本集團產生500千克廢紙，產生的無害廢棄物密度為每百萬港元收入0.001千克。我們已回收60千克廢紙，相當於產生的廢紙總量的約12%。本集團亦產生6千克電子廢棄物及12千克廢棄打印機粉盒，導致產生每百萬港元收入0.015千克的有害廢棄物密度。本集團加工過程中產生的有害廢棄物主要是廢棄礦物油、廢水沉澱後的污泥和機器在加工過程中產生的廢棄切削液。

本集團已遵守有關廢棄物控制的主要適用法律法規，包括但不限於中國《固體廢物污染環境防治法》及香港《廢物處置條例》。

於二零二三年，本集團每百萬港元收入無害廢棄物較二零二二年略微減少約每百萬港元收入0.006千克。

本集團無害廢棄物處置表現如下：

Seeking to contribute to the closed-loop economy, we have employed the following measures and initiatives during the Reporting Year to reduce the generation of non-hazardous waste, and raise recycling rates:

- Organises and maintains the garbage and recycled waste storage areas;
 - Places posters on walls and labels the type of waste or recyclables on the bin;
 - Sorts recyclable waste into appropriate receptacles;
 - Educates the employees on sorting methods;
 - Provides paperless billing options for customers and imposes smart printing modes for staff; and
 - Encourages staffs to use electronic communications for directory, forms, reports and storage when possible.
- 組織和維護垃圾與回收廢棄物存放區；
 - 於牆身張貼海報，並於垃圾箱貼上廢棄物或回收物種類標籤；
 - 將可回收之廢棄物分類並存放於適當位置；
 - 教育僱員如何進行分類；
 - 為客戶提供無紙賬單選項，向員工實施智能印刷模式；及
 - 鼓勵員工盡可能使用電子通訊作電話簿、表格、報告及儲存資料用途。

Aspect A2: Use of Resources

The Group is committed to continually monitoring and improving resource efficiency as an integral part of business strategy and operating methods, as well as complying with relevant government policies and environmental legislations.

Energy

The Group's energy consumption consists of the use of vehicle fuel and electricity for office and site operations. Electricity purchased accounted for approximately 71.4% of total energy consumption, while vehicle fuel accounted for the remaining 28.6%. During the Reporting Year, the Group consumed 100,000 kWh and 250,000 kWh of direct and indirect energy respectively, resulting in a total energy intensity of 443.1 kWh per HKD million revenue generated.

層面A2：資源使用

本集團致力於持續監察及提高資源效率，將其作為業務策略及營運方式不可或缺的一部份，並遵守相關政府政策及環境法例。

能源

本集團的能源消耗包括使用汽車燃料以及辦公室與工地營運所使用的電力。外購電力佔總能耗約71.4%，而汽車燃料則佔其餘的28.6%。於報告年度，本集團分別消耗約100,000千瓦時及250,000千瓦時的直接及間接能源，因此，總能源密度為每百萬港元收入443.1千瓦時。

Energy consumption 能源消耗	Unit 單位	FY2023 二零二三財年	FY2022 二零二二財年	YOY change 同比變動
Direct⁽¹⁾ 直接⁽¹⁾	kWh 千瓦時	100,000	96,329.2	3.8%
Vehicle fuel 汽車燃料	kWh 千瓦時	100,000	96,329.2	3.8%
Indirect⁽¹⁾ 間接⁽¹⁾	kWh 千瓦時	250,000	210,000	19.0%
Electricity purchased 外購電力	kWh 千瓦時	250,000	210,000	19.0%
Total (Direct and Indirect) 總計 (直接及間接)	kWh 千瓦時	350,000	306,329.2	14.3%
Energy intensity⁽²⁾ 能源密度⁽²⁾	kWh per HKD million 每百萬港元 千瓦時	443.1	352.3	25.8%

Note (1): The energy conversion method adopted by the Group is based on the "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" and the IPCC Default Net Calorific Values Database.

Note (2): The revenue of the Group in 2023 and 2022 are 845.00 HKD million and 930.28 HKD million respectively.

附註(1): 本集團所採納的能源轉換方法乃基於《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IPCC默認淨熱值數據庫。

附註(2): 本集團於二零二三年及二零二二年的收入分別為845.00百萬港元及930.28百萬港元。

The Group has energy consumption targets of maintaining the discharge intensity (per HKD million) at the same level of FY2023 by the end of FY2027 and committed to minimising such consumption. The Group will continue to promote the concepts of reducing energy consumption and continue to review the effectiveness of the existing initiatives. During the Reporting Year, offices and facilities have implemented the following initiatives:

- Installs energy efficient lightings and cooling systems in all the offices and branches;
 - Replaces all the computer equipments, servers, and monitors with energy efficient models;
 - Turns off all lights and air conditioners when staffs leave the company;
 - Turns off all electronics or switches to energy saving mode when they are not in use; and
 - Maintains room temperature on an average between 24 and 26 degrees.
- 於所有辦公室及分公司安裝具能源效益之照明及冷氣系統；
 - 將所有電腦設備、伺服器及顯示屏更換為具能源效益之型號；
 - 員工離開公司時關掉所有照明及空調；
 - 關掉所有閒置電器或開啟節能模式；及
 - 將室內溫度保持於平均24至26度。

Water resources

At the Group, the offices and sites withdraw water mostly from municipal water supplies. During the Reporting Year, it did not encounter any problem in sourcing water fit for purpose. However, water resources should not be taken for granted and conserved to ensure a sustainable future. The Group has set water consumption target of maintaining the discharge intensity (per HKD million) at the same level of FY2023 by the end of FY2027 and committed to minimising such consumption. The Group will continue to promote the concepts of reducing water consumption and continue to review the effectiveness of the existing initiatives. During the Reporting Year, offices and sites have implemented the following initiatives:

- Makes use of dual-flush toilet to save water;
- Adopts effective water-saving production patterns and instruments;
- Checks the hoses and pipes for leaks, cracks, and other damages regularly and repairs in a timely manner; and
- Gives priority to effective water-saving products in purchase decision.

The Group estimated the water usage information from the building management offices of Hong Kong and China offices as follows:

KPI A2.2

Water consumption by type in total and intensity

Item 項目	Unit 單位	2023 二零二三年	2022 二零二二年
Total water consumption 總耗水量	m ³ 立方米	109	120
Revenue 收入	HK\$ million 百萬港元	845.00	930.28
Water consumption intensity 耗水密度	m ³ /HK\$ million 立方米／百萬港元	0.13	0.13

水資源

本集團辦公室及場地用水主要為市政供水。於報告年度，本集團在尋找適用水源方面並未遇到任何問題。然而，水資源不應視為理所當然，應節約用水以確保未來可持續性。本集團已制定耗水目標以在二零二七財年結束前保持與二零二三財年相同水平的排放強度（每百萬港元）並致力於盡量減少耗水量。本集團將繼續向員工宣傳減少耗水量的理念，並繼續審查現有舉措的有效性。於報告年度，已於辦公室及場地執行以下措施：

- 使用雙沖水馬桶，節約用水；
- 採用高效節水的生產模式及工具；
- 定期檢查喉管及水管是否漏水、破損及其他損壞，並即時維修；及
- 採購時優先選擇高效節水產品。

本集團估計自香港大廈管理處及中國辦事處取得的用水資料如下：

關鍵績效指標A2.2

按類型劃分的總耗水量及密度

Packaging material

In the sales of food products business, the Group's operations involve the repackaging of wholesale products. The Group regularly communicates with customers to minimise the packaging materials as we aim to protect the environment. As the Group deemed packaging consumption was not a material topic, it did not disclose any data for this Reporting Year.

Aspect A3: The Environment and Natural Resources

The Group strives to build an eco-conscious culture that ingrains positive lifestyles and habits among employees. It encourages employees to opt for public transportation when commuting to and from offices. The Group also provides eco-friendly office supplies and reusable cups and kitchenware.

Aspect A4: Climate Change Response

Climate change poses escalating risks and challenges to the global economy, and such risks will inevitably be spread to the agricultural and logistic industries. Operating businesses in wholesale and distribution of agricultural products, the Group recognizes the importance of identifying and mitigating any significant impacts brought by climate change. Pursuant to the international recommendations from Task Force on Climate-Related Financial Disclosures ("TCFD") established by Financial Stability Board, the management of the Group has evaluated and fully recognized the impact of climate-related risks on the Group's business and corresponding opportunities. Based upon the evaluation, the Group has formulated and implemented specific policies and measures to manage and review climate-related risks and to seize relevant opportunities.

With reference to the risk categorization by TCFD, the identified climate-related risks of the Group and corresponding actions taken to manage them are as follows:

包裝材料

在食品銷售業務方面，本集團的營運涉及批發產品的重新包裝。由於本集團旨在保護環境，我們會與客戶定期溝通，以盡量減少包裝材料。本集團認為包裝消耗並非屬於重大主題，故其並無於本報告年內披露任何數據。

層面A3：環境及天然資源

本集團致力於建立環保意識文化，向員工灌輸積極的生活方式及習慣。本集團鼓勵員工在往返辦公室時選擇公共交通工具。本集團亦提供環保辦公用品及可再用水杯及廚房用具。

層面A4：氣候變化應對

氣候變化給全球經濟帶來了不斷升級的風險和挑戰，而有關風險將不可避免地波及農業及物流行業。本集團經營農產品批發及分銷業務，深知識別及減輕氣候變化帶來的任何重大影響的重要性。根據金融穩定委員會設立的氣候相關財務信息披露工作組（「TCFD」）的國際建議，本集團管理層已評估並充分認識到氣候相關風險對本集團業務的影響及相應機遇。根據評估結果，本集團已制定並實施具體的政策及措施，以管理及審查氣候相關風險，把握相關機遇。

經參考TCFD的風險類別，本集團已識別的氣候相關風險及管理該等風險所採取的相應行動如下：

Type 類別	Climate-related risks 氣候相關風險	Potential financial impacts 潛在經濟影響	Corresponding measures and policies 相應措施及政策
Physical Risk 實體風險	Acute 立即性	Due to extreme weather, the Group's supply chain may be affected. For example, under the influence of rainstorm, typhoon, flood and other disasters, the crop production may decrease sharply in the short period of time, or the logistics may be blocked, thus disrupting the normal operation of the supply chain and the trade market.	(1) All Group members involved in distribution of products are required to install the real-time road information application on the phone before and during the distribution process. (2) The Group will formulate emergency plan in response to the adverse effect on the normal operation of the business which is brought by extreme weather conditions.
	Chronic 長期性	Increased costs due to increased demand for cooling and heating in the supply chain due to temperature change. 由於氣溫變化，供應鏈對製冷及供暖的需求增加，導致成本增加。	(1) 所有參與配送產品的本集團成員須在配送前及配送過程中在手機上安裝實時路況信息應用程序。 (2) 本集團將制定應急預案，以應對極端天氣條件對業務正常運營造成的不利影響。 Storing the agricultural products in tailor-made containers with built-in ice cubes to ensure quality during transportation. 將農產品儲存於特製的容器中，內置冰塊，確保運輸過程中的質量。

Type 類別	Climate-related risks 氣候相關風險	Potential financial impacts 潛在經濟影響	Corresponding measures and policies 相應措施及政策
Transition Risk	Policy and legal risk	<p>(1) Increased cost of GHG emissions due to tightened regulations.</p> <p>(2) Increased cost of replacing vehicles due to higher emission requirements.</p>	<p>(1) The Group will regularly review relevant policy updates and assess their potential impact on the operation.</p> <p>(2) The Group's transport vehicles are regularly maintained and inspected to ensure compliance with the statutory emission requirements.</p> <p>(3) The Group will increase the number of outsourced vehicles.</p>
過渡風險	政策及法律風險	<p>(1) 監管收緊導致溫室氣體排放成本增加。</p> <p>(2) 由於排放要求更高，更換汽車成本增加。</p>	<p>(1) 本集團將定期審閱相關最新政策資料，並評估其對業務的潛在影響。</p> <p>(2) 本集團的運輸車輛定期進行維護及檢查，以確保符合法定排放要求。</p> <p>(3) 本集團將增加外包車輛的數量。</p>

Type 類別	Climate-related risks 氣候相關風險	Potential financial impacts 潛在經濟影響	Corresponding measures and policies 相應措施及政策
	Reputation risk 聲譽風險	The potential damage to a company's reputation could have a knock-on effect on customer brand perception. As customers' interest in green products and services increases, maintaining the existing business model hinders the retention of existing customers and the development of new customers. 對公司聲譽的潛在損害可能會對客戶的品牌認知產生連鎖反應。隨著客戶對綠色產品及服務的興趣增加，維持現有的業務模式不利於挽留現有客戶及開發新客戶。	Closely monitor customers' satisfaction and the Group's reputation. Promote the corporate image and maintain good relationship with the existing and potential customers. 密切關注客戶滿意度及本集團聲譽。提升企業形象，與現有及潛在客戶維持良好關係。

The Group is also dedicated to systematically identifying opportunities created by climate change and determined to develop a low-carbon supply chain that is adaptable to climate-related risks and help enhance the adaptability and business value of the Group. The Group will continue to explore innovative cold chain technologies to improve the reliability of its technology and the overall adaptability to the warming climate, thus the food quality and customer safety can be maintained. Additionally, the Group will optimize the logistic routes and improve the efficiency of transport vehicles to reduce the operation and maintenance costs and improve the resource efficiency. Moreover, the Group is devoted to raising the awareness of its employees in adapting to climate change along with the Group with the above measures regarding GHG emissions, water, energy, and waste management.

本集團亦致力於系統地識別氣候變化帶來的機遇，並決心開發能夠適應氣候相關風險的低碳供應鏈，提高本集團適應能力及商業價值。本集團將繼續探索創新冷鏈技術，提高技術的可靠性及對氣候變暖的整體適應性，從而維護食品質量及客戶安全。此外，本集團將優化物流路線，提高運輸車輛的效率，以降低營運及維護成本，提高資源利用效率。此外，本集團亦致力於通過上述有關溫室氣體排放、水、能源及廢棄物管理的措施，提高僱員與本集團共同適應氣候變化的意識。

IV. SOCIAL RESPONSIBILITY

The Group ingrains social responsibility into all aspects of its operations. It seeks to address the needs and views of employees by maintaining honest and authentic dialogue with staff. Furthermore, the Group commits to delivering quality products and services grounded on ethical business conduct and supply chain management, as well as to meaningful engagements with the community.

Aspect B1: Employment

As at the end of the Reporting Year, the Group employed 147 full-time employees, of which 73 and 74 are male and female staff respectively. The Group employed 9, 21 and 117 directors, managers and general staff respectively. In terms of the workforce by region, approximately 96.6% (i.e. 142) of the Group's employees are located in the Mainland China, with the remaining staff (i.e. 5) located in Hong Kong. The detail of workforce by age group and region is presented at below table.

IV. 社會責任

本集團對其營運的各方面承擔社會責任。本集團致力通過與員工保持誠實及真摯的對話，以滿足僱員的需要及意見。此外，本集團致力於以商業操守及供應鏈管理為基礎提供優質產品及服務，並有效參與社會活動。

層面B1：僱傭

於報告年度末，本集團僱用147名全職僱員，其中男性及女性僱員分別為73名及74名。本集團分別聘用9名、21名及117名董事、經理及一般員工。按地區劃分勞動力，本集團約96.6%（即142名）的僱員位於中國內地，其餘員工（即5名）則位於香港。按年齡組別及地區劃分的勞動力詳情載列於下表。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Employees ⁽¹⁾ 僱員 ⁽¹⁾		Unit 單位	2023 二零二三年	2022 二零二二年
Group	本集團	person 人	147	167
By Gender	按性別			
Male	男性	person 人	73	83
Female	女性	person 人	74	84
By Category	按類別			
Director	董事	person 人	9	9
Manager	經理	person 人	21	32
General staff	一般員工	person 人	117	126
By Age	按年齡			
Under 30	30歲以下	person 人	5	5
31-40	31-40歲	person 人	22	22
41-50	41-50歲	person 人	59	72
51-60	51-60歲	person 人	58	65
Above 60	60歲以上	person 人	3	3
By Region	按地區			
Mainland China	中國內地	person 人	142	162
Hong Kong	香港	person 人	5	5

Note (1): The data of the number of employees is based on the labour contract signed with employees provided by the human resources department of the Group. The data cover employees who have a direct employment relationship with the Group in accordance with relevant local laws and those whose work or workplace is controlled by the Group. The above method of reporting employment data is based on the "How to prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs".

附註(1): 僱員人數數據乃基於本集團人力資源部提供的與僱員簽立的勞動合約。數據涵蓋根據當地相關法律與本集團有直接僱傭關係的僱員以及工作或工作場所由本集團控制的僱員。上述就業數據報告方法乃基於《如何準備環境、社會及管治報告—附錄三：社會關鍵績效指標匯報指引》。

Based on the principles of fairness and equality, the Group's staff handbook stipulates clear policies relating to relevant labour laws, regulations and industry practices, covering areas such as compensation, dismissal, promotion, working hours, recruitment, rest periods, diversity and other benefits and welfare. During the Reporting Year, the Group has not encountered any incidents of non-compliance with all major applicable laws and regulations related to employment at all operating regions. Major applicable laws and regulations include, but are not limited to, the "Labour Law" of the PRC and "Employment Ordinance" of Hong Kong.

Remuneration and welfare

Employees of the Group are remunerated at a competitive level and are rewarded according to their performances and experiences. The promotion and remuneration of the Group's employees are subject to periodic review. Employees are entitled to retirement fund, transportation allowance and discretionary bonuses. Details are set out in the staff handbook to ensure information transparency on the responsibilities and rights of employees.

Recruitment and promotion

The human resources department conducts a comprehensive recruitment review process to ensure that the data provided by the candidates is accurate. The Group's recruitment and promotion processes are carried out in a fair and open manner for all employees. Employees are recognised and rewarded by their contribution, work performance and skills, and outcomes will not be affected by any discrimination on the grounds of age, sex, marital status, family status, race, disability, nationality, religion, political affiliation and sexual orientation and other factors. In the case of dismissal, the staff handbook is adhered to which ensures the entire procedure is compliant with statutory requirements.

本集團的員工手冊基於公平及平等的原則，制定了與相關勞動法律、法規及行業慣例有關的明確政策，涵蓋內容包括薪酬、解僱、晉升、工作時數、招募、休息時間、多元化以及其他利益及福利等方面。於報告年度內，本集團所有經營地區均未發生違反與僱傭有關的所有主要適用法律及法規的事件。主要適用的法律及法規包括但不限於中華人民共和國《勞動法》及香港《僱傭條例》。

薪酬及福利

本集團僱員之薪酬待遇具有競爭力，按表現及經驗獲得報酬。本集團定期檢討僱員的晉升及薪酬。僱員有權獲取退休金、交通津貼及酌情花紅。有關詳情載於員工手冊，以確保有關僱員責任及權利資料的透明度。

招募及晉升

人力資源部會進行全面招募審閱流程，確保應徵者提供準確資料。本集團之招募及晉升流程適用於全體僱員，公平公開。僱員會按其貢獻、工作表現及技能獲得認可及回報，而結果不會因年齡、性別、婚姻狀況、家庭狀況、種族、殘疾、國籍、宗教、政治立場、性取向及其他因素而產生的任何歧視受到影響。如進行解僱，本集團須遵守員工手冊，以確保整個程序符合法定規定。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Anti-discrimination

The Group is an equal opportunity employer and embraces inclusive employment that builds a respectful workplace. The staff handbook outlines the terms and conditions of employment, expectation for employees' conducts and behaviours, employees' rights and benefits. With the aim to ensure fair and equal protection for all employees, the Group has zero tolerance on sexual harassment or abuse in the workplace in any form, which is a violation of the labour laws in all countries.

During the Reporting Year, the Group employee turnover rate was 12.0%. The table below presents the turnover rate by gender, age group and region.

Turnover rate ⁽¹⁾		Unit	FY2023	FY2022
流失率 ⁽¹⁾		單位	二零二三財年	二零二二財年
Group	本集團	%	12.0	6.0
By Gender	按性別			
Male	男性	%	12.0	6.8
Female	女性	%	11.9	4.0
By Age Group	按年齡組別			
<30	<30歲	%	–	40.0
30-39	30–39歲	%	–	–
40-49	40–49歲	%	18.1	2.8
50-59	50–59歲	%	10.8	6.9
>59	>59歲	%	–	–
By Region	按區域			
Mainland China	中國內地	%	12.3	3.8
Hong Kong	香港	%	–	40.0

Note (1): Employee turnover data are based on labour contracts signed with employees provided by the human resources department of the Group. The turnover rate is calculated by dividing the number of employees who left during the year by the number of employees at the end of the year. The reporting method used for the above turnover data is based on the "How to prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

反歧視

本集團是平等機會僱主，並擁護多元共融的僱傭原則，建立相互尊重的工作場所。員工手冊載有僱傭條款及條件、對僱員操守及行為的期望、僱員的權利及福利。為公平公正地保障全體僱員權利，對於工作場所內違反世界各國勞工法的任何形式的性騷擾或欺凌，本集團均採取零容忍態度。

於報告年度內，本集團僱員流失率為12.0%。下表呈列按性別、年齡組別及區域劃分的流失率。

附註(1): 僱員流失率數據乃基於本集團人力資源部提供的與僱員簽立的勞動合約。流失率按年內離職的僱員人數除以年末僱員人數計算。上述流失率數據採用的報告方法乃基於聯交所發佈的《如何準備環境、社會及管治報告—附錄三：社會關鍵績效指標匯報指引》。

Aspect B2: Workplace Health and Safety

It is of paramount importance to ensure a safe and healthy workplace for our employees. The Group's safety management systems of respective regions ensure any latest updates related to legislation and industry practices are identified and addressed. During the Reporting Year, the Group has not encountered any incidents of non-compliance with all applicable laws and regulations related to occupational health and safety at all operating regions. Major applicable laws and regulations include, but are not limited to, "Law on Work Safety" of the PRC and the "Occupational Safety and Health Ordinance" of Hong Kong.

The Group spares no effort to safeguard the safety of our employees and workplace. During the Reporting Year, we have adopted the best practices through the following safety policies and procedures:

- Establishes safety guidelines and practices to ensure healthy and safe working conditions for our employees;
- Provides safety orientation to new employees to ensure a thorough understanding of health and safety, and their roles and responsibilities;
- Provides necessary protective equipment, such as safety shoes and ear protection, to warehouse workers;
- Conducts regular inspections and investigates any reported unsafe conditions;
- Conducts rescue, fire and evacuation drills according to statutory requirements; and
- Holds safety seminars and workshops on a regular basis in order to raise awareness of occupational safety.

層面B2：工作場所的健康與安全

向僱員提供安全及健康的工作場所至關重要。本集團各地區的安全管理系統隨時處理及識別與法規及行業慣例有關的更新。於報告年度，本集團所有經營地區均未發生任何違反與職業健康及安全有關的所有適用法律及法規的事件。主要適用的法律及法規包括但不限於中華人民共和國《安全生產法》及香港《職業安全及健康條例》。

本集團不遺餘力保障僱員及工作場所的安全。於報告年度，我們通過以下安全政策及程序採取最佳實踐方法：

- 制訂安全指引及常規，確保僱員具備健康與安全之工作條件；
- 為新僱員提供入職安全指導，確保清楚了解健康與安全，以及彼等的角色及責任；
- 向倉管人員提供必要的保護裝備，例如安全鞋及聽覺保護裝備；
- 進行定期檢查，及調查任何已報告的不安全狀況；
- 按照法定要求進行救援、消防及疏散演練；及
- 定期舉辦安全講座及工作坊，以提高職業安全意識。

Regarding the occupational hazards of harmful chemical factors and dust, the Group will provide the employees with anti-poison and dust-proof masks, the concentration of harmful chemical factors and dust conform to the limit of national occupational health standards. The Group also cleans and maintains the ventilation facilities on a regular basis.

COVID-19 outbreak was one of the biggest challenges during the Reporting Period. We continued to take proactive measures to protect our clients and employees during the year. Disinfection and cleansing measures have been constantly conducted by the Group, especially for the common areas that will be frequently contacted such as door knobs and reelings while the maintenance of air ventilation systems will also be conducted on a regular basis at the workplace. For any individuals arrive our offices, they are required to check the temperature and we have provided protective and disinfection products to them, such as face masks and alcohol-based hand sanitisers. In response to the government's social distancing restrictions, the Group adopts special working arrangements during the Reporting Year, such as work-from-home policies and flexible working hours. In addition, the Group suspends the employees' business travel plans to further avoid the infections of the employees.

To cope with the COVID-19, we have integrated pandemic risks into our enterprise risk management mechanism and established policies related to new management guidelines. To support government program on easing the impacts of COVID-19, we suspended public activities, events and any site-visits during the Reporting Period.

During the last three years, the Group's operations recorded 0 fatalities (i.e. 0%) and 0 lost days due to work injury.

針對化學有害因素及粉塵的職業危害，本集團將為員工提供防毒防塵口罩，且化學有害因素及粉塵濃度符合國家職業衛生標準限值。本集團亦定期清潔及維護通風設施。

COVID-19疫情爆發是報告期內的最大挑戰之一。年內，我們繼續採取積極措施保護客戶及員工。本集團持續採取消毒及清潔措施，尤其是對門把及欄杆等接觸頻密的公共區域，同時定期維護工作場所的通風系統。進入辦公室的人員須檢測體溫，我們亦為彼等提供口罩、含酒精洗手液等防護及消毒產品。為響應政府的社交距離限制，本集團於報告年度採納特別工作安排，如居家辦公及彈性工作時間等政策。此外，本集團暫停員工差旅計劃，以進一步避免員工受感染。

為應對COVID-19疫情，我們已將疫情風險納入自身的企業風險管理機制，並根據新管理指引制定相關政策。為支持紓緩COVID-19疫情影響的政府計劃，我們於報告期內暫停公開活動及一切出訪。

於過去三年，本集團的營運錄得因工傷而導致的意外死亡事故為零（即0%）及損失工作天數為零。

Aspect B3: Development and Training

The Group regards the staff as the most valuable assets. The Group dedicates significant resources to attract and retain the talented employees, and to ensure that people will grow along with the business.

In addition, the Group's management held on-the-job trainings and off-the-job seminars from time to time during the Reporting Year. Such sessions typically provide detailed explanations and discussions of technical knowledge encountered by the staffs in the recent projects. The Group highly encourages staffs to attend internal training courses to develop personal skills and expand their knowledge base.

During the Reporting Year, the Group has provided different types of training for the top management and general staff to enhance their level of communication and team building skills.

Furthermore, the Group provides guidance and trainings to the directors regarding the Group's business and his/her duties and responsibilities under the Listing Rules and the relevant statutory and regulatory requirements when newly appointed. The directors will be briefed regularly on the latest development regarding the Listing Rules and other applicable statutory requirements to ensure compliance and upkeep of good corporate governance practices.

層面B3：發展及培訓

本集團視員工為最寶貴之資產，並投入大量資源吸引及挽留人才，確保彼等與業務同步成長。

另外，本集團管理層於報告年度不時舉辦在職培訓及工餘講座。有關環節通常會詳細解釋及討論員工在近期項目所遇到之技術知識。本集團大力鼓勵員工參與內部培訓課程，發展個人技能，增進知識基礎。

於報告年度，本集團已為最高管理層及一般員工提供不同類型的培訓，加強彼等的溝通能力及團隊建設技巧。

此外，本集團會於新董事獲委任時向彼等提供有關本集團業務及其於上市規則及相關法定及監管規定下職責之指引及培訓。董事定期參與上市規則及其他適用法定規定之最新發展簡報，確保合規及恪守良好企業管治常規。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Development and Training ⁽¹⁾		FY2023 二零二三財年		FY2022 二零二二財年	
		Trained Employee 受訓僱員 (in percentage) (百分比)	Average Training hours 平均 培訓時數 (in hour) (小時)	Trained Employee 受訓僱員 (in percentage) (百分比)	Average Training hours 平均 培訓時數 (in hour) (小時)
Group	本集團	51%	10.0	30%	0.5
By Gender	按性別				
Male	男性	52%	10.5	56%	0.4
Female	女性	48%	9.0	44%	1.3
Employee Category	僱員類別				
Director	董事	12%	10.0	36%	1.3
Managerial	經理	29%	8.0	16%	2.8
General staff	一般員工	59%	7.5	48%	0.3

Note (1): The employee's training data are obtained from the Company's human resources department. Training refers to the vocational training that the employees of the Company participated in during the year. The method adopted for the above report on the number and percentage of trained employees are based on "How to prepare an ESG Report Appendix 3: Reporting Guidance on Social KPIs" issued by HKEX.

附註(1): 僱員培訓數據來自本公司人力資源部。培訓指本公司僱員於年內參加的職業培訓。以上受訓僱員人數及百分比報告所採用的方法乃基於聯交所發佈的《如何準備環境、社會及管治報告—附錄三：社會關鍵績效指標匯報指引》。

Aspect B4: Labor Standard

The Group strictly prohibits all forms of child labour and forced labour or modern slavery. It establishes and implements the staff handbook which contains clear policies relating to relevant labour laws, regulations and industry practices, covering areas such as compensation, dismissal, promotion, working hours, recruitment, rest periods, diversity and other benefits and welfare. 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 labour in our businesses are averted by conducting age verification of all job applicants.

During the Reporting Year, the Group has not encountered any incidents of non-compliance with all applicable laws and regulations related to anti-child and anti-forced labour practices at all operating regions. Major applicable laws and regulations include, but are not limited to, the “Labour Law” of the PRC and “Employment Ordinance” of Hong Kong.

層面B4：勞工準則

本集團嚴格禁止一切形式的童工及強制勞工或現代奴役。其已制訂及實施員工手冊，當中載有與相關勞動法律、法規及行業慣例有關的明確政策，涵蓋內容包括薪酬、解僱、晉升、工作時數、招募、休息時間、多元化以及其他利益及福利等方面。每個人的權利及自由受到保護，概無任何員工須以交出身份證明文件或繳納按金作為僱傭條件。通過對所有求職者進行年齡核實，我們避免了僱用童工。

於報告年度，本集團所有經營地區均未發生任何違反與反童工與強制勞工常規有關的所有適用法律及法規的事件。主要適用的法律及法規包括但不限於中華人民共和國《勞動法》及香港《僱傭條例》。

Aspect B5: Supply Chain Management

The Group is committed to developing and maintaining effective and mutually beneficial working relationships with the business partners (such as suppliers, subcontractors and transporter etc.). The Group requires each business partner to comply with the Group's code of conduct of social responsibility and business ethics. The Group assesses whether the business partners fulfill the code requirement annually. Any violation of the code will lead to instant termination of the business partnership.

Food product quality is essential to the green food products business as they are the main products. All suppliers must pass our stringent assessment procedures in order to be qualified as our approved suppliers, such as whether they have obtained relevant permits, whether their food products comply with the standards, and whether the suppliers meet the sewage and emission requirements in their own regions. The Group would not approve or purchase from unqualified suppliers.

For the rental business of logistics and office facilities, the suppliers mainly comprise of general office supplies, for example, paper and stationery. The Group generally selects suppliers based on their scale of business and reputation. The Group will take a fair and open principle on procurement of materials and services.

For the mineral products business, we have formulated a series of supplier related policies to regulate the code of conduct of suppliers. In particular, the subsidiaries of the Group will also formulate relevant systems according to the Group's system and based on their own actual conditions. Relevant management systems set out in detail a sound supplier supervision, review and management mechanism. The Group reviews the quality of mineral product on a regular basis. Furthermore, the Group supports and encourages the suppliers to promote efficient use of resources and environmental protection and fulfill corporate social responsibility.

層面B5：供應鏈管理

本集團致力與業務夥伴(如供應商、分包商及運輸商等)建立並維繫有效之互惠合作關係。本集團要求各個業務夥伴遵守本集團所訂之社會責任及商業道德操守守則。本集團會每年評核業務夥伴是否符合守則規定。任何違反守則的行為會導致即時終止業務夥伴關係。

食品乃綠色食品業務之主要產品，故食品質量至關重要。所有供應商必須通過我們嚴格的評核程序，方合資格成為我們的認可供應商，例如供應商是否已取得相關許可證，食品是否符合標準，以及供應商是否符合自身所在地區之污水及排放規定。本集團不會認可不合資格之供應商或向彼等進行採購。

至於租賃物流設施及辦公設施業務，供應商主要包含一般文儀供應，例如紙張及文具。本集團通常根據供應商之業務規模及聲譽進行篩選。本集團在採購物料及服務時將採取公平公開原則。

對於礦產品業務，我們制定了一系列供應商相關政策，以規範供應商的行為守則。其中，本集團附屬公司亦將根據本集團制度並按自身實際情況編製相關制度。相關管理制度均詳細載明完善的供應商監督、檢討及管理機制。本集團會定期檢討礦產品的質量。本集團亦會支持及鼓勵供應商促進有效運用資源及保護環境，並履行企業社會責任。

When selecting suppliers, we comprehensively take into consideration their performance including the compliance procedures, the quality of products supplied, the delivery period, product prices, after-sale services and other factors. According to relevant regulations of the management measures, the Group will arrange personnel to conduct on-the-spot investigation and reviews based on actual conditions of the Company before entering into contracts with new suppliers, thus to ensure that the quality and operations of suppliers meet the requirements of the Group. Annual assessment to suppliers is conducted by the Group with filling in the Qualified Supplier Review Form. In addition to quality and service, we also attach importance to suppliers' environmental and social performance, including sustainable development management standards, environmental management, employment of child labour or forced labour, etc., and include them in the scope of assessment. The unqualified suppliers will be warned or disqualified based on the degree of violation.

Furthermore, the Group gradually takes environmental consideration into account in the procurement processes. To integrate the environmental vision into the procurement of product supplies, the Group avoids disposable products and chooses suppliers who provide durable products with less packaging materials. Priority will be given to environmentally friendly materials and office goods, so as to raise the suppliers' awareness of sustainable development.

Besides, for suppliers who provide special and important products, we will organize field inspection personnel to conduct on-site review according to actual needs. After the inspection, a written report will be issued to detail the overall situation of the inspected suppliers to effectively identify and reduce the potential environmental and social risks of the suppliers. As at the end of the Reporting Period, the Group's subsidiaries had a total of approximately 40 suppliers in the PRC. The Group has implemented relevant supplier management practices for all of them.

篩選供應商時，我們綜合考慮彼等的表現，包括合規程序、供貨質量、交貨週期、產品價格、售後服務及其他因素。根據管理措施相關規定，在與新供應商訂立合同前，本集團將根據公司實際情況安排人員進行實地考察及審查，確保供應商的質量及經營符合本集團的要求。本集團每年度對供應商進行評估，並填寫《合格供應商估審表》。除質量及服務外，我們同樣重視供應商的環境與社會表現，包括可持續發展管理標準、環境管理、僱用童工或強制勞工等方面，並將彼等納入考核範圍。不合格供應商將按違規程度給予警告或取消資格。

再者，本集團逐步在採購過程中考慮環境因素。為將環境考量納入產品供應採購，本集團避免使用即棄產品，並選用產品耐用及使用較少包裝材料的供應商。本集團優先使用環保物料及文儀用品，藉此提高供應商之可持續發展意識。

另外，對於提供具有特殊性、重要性產品的供應商，我們將根據實際需要組織考察人員進行現場審查。考察後會出具書面報告，詳細描述被考察供應商的全面狀況，以有效識別及減低供應商的潛在環境與社會風險。於報告期末，本集團附屬公司於中國共有供應商約40家。本集團對所有供應商均已執行相關供應商管理慣例。

Aspect B6: Product Responsibility

The Group offers quality products and services grounded on responsible operating practices. We commit to meeting customer needs through innovation and sound business ethics.

Product quality and safety

Although the Group does not engage in the production of green food products, it pays close attention to the quality and certification of food products distributed. The Group only selects food product under strict control, and mainly distributes rice, grain and oil, including Qinmin Organic Noodles (親民有機掛麵), Meiming Wenshi 1986 and 1997 product series (美名問世1986、1997系列產品), and other food products including but not limited to corn, cooking oils and cereals.

The mineral products business take the enhancement of quality, benefits and core competitiveness as its focus and with “sustainable utilisation of resources” and “realisation of high-quality development” as its objects, we promise to continuously improve the sustainability of resource utilization to promote the standardisation on the management of products responsibility. Besides, we set goals such as improving utilisation rate of resources, safe and clean processing, reducing processing costs, and increasing product quality and economic benefits. We follow the quality system standards and always provide customers with high-quality products. The Group has implemented stringent quality monitoring work to ensure that the requirements of customers and national laws and regulations are met.

層面B6：產品責任

本集團秉承良心營運慣例提供優質產品及服務。我們致力於通過創新及良好商業道德以滿足客戶需求。

產品質量及安全

儘管本集團並無從事綠色食品生產業務，但仍有密切關注獲分銷食品之質量及認證。本集團僅選購經嚴格監控之食品，主要分銷大米及糧油，包括親民有機掛麵、美名問世1986、1997系列產品以及其他食品，包括但不限於玉米、食用油及穀類食品。

礦產品業務以提高質量、效益及核心競爭力為中心，並以「資源的可持續利用」及「實現高質量的發展」為宗旨。我們承諾將持續提高資源利用的可持續性，以推進產品責任標準化管理。同時，我們設定提高資源利用率、進行安全清潔、降低處理成本、提高產品質量和經濟效益等目標，遵循質量體系標準，始終為客戶提供高質量的產品。本集團已實施嚴格的質量監控工作，以確保滿足客戶及國家法律及法規的要求。

The quality inspection of the Group's products is carried out in accordance with the relevant national inspection and quality standards. The Group has continuously improved its product quality management system. In order to ensure product quality, a quality inspection center has been set up to conduct inspections at all stages in the process of production. If any quality problems are found in the process, relevant departments will carry out research, handle and timely rectify them to ensure that customers are provided with high-quality products.

During the Reporting Year, the Group has not encountered any incidents of non-compliance with all applicable laws and regulations related to product/service quality and safety at all operating regions, and no products were subject to recalls for safety and health reasons. Furthermore, the Group has not received any product and services complaints. In case of any product and services complaints, the Group will follow up, investigate and handle the complaints received from customers in a timely manner in accordance with the Group's guidelines. The sales department is responsible for receiving and tracking the customer complaints. If there is a product quality or service-related issue, the relevant department will propose a solution and handle immediately upon approval by the department head. The sales department will then reply to the customers regarding the handling measures until being confirmed by the customers. The Group will also implement precaution measures for the issues raised by customers. Major applicable laws and regulations include, but are not limited to, the "Administrative Measures for Food Operation Licensing" and the "Food Safety Law" of the PRC.

本集團的產品質量檢驗按照國家相關檢驗及質量標準實施，不斷完善產品質量管理制度。為確保產品質量，本集團建立質檢中心，對生產過程中各個階段進行檢測。如過程中發現有任何質量問題，相關部門會進行研究處理並及時整改，確保為客戶提供優質的產品。

於報告年度，本集團所有經營地區均未發生任何違反與產品／服務質量及安全有關的所有適用法律及法規的事件，概無產品因安全及健康原因須被召回。此外，本集團並無接獲任何有關產品及服務的投訴。如有任何有關產品或服務的投訴，本集團將按照集團的指引及時跟進、調查和處理相關投訴。銷售部負責接收和跟進客戶的投訴。如有產品質量或服務相關問題，經部門負責人批准後，由相關部門提出解決方案並立即處理。銷售部將會回覆客戶有關解決方案，直至客戶滿意。本集團亦會針對客戶提出的問題採取預防措施。主要適用的法律及法規包括但不限於中華人民共和國《食品經營許可管理辦法》及《食品安全法》。

Public Interest and Accountability

For the management of personal data privacy, the Group is committed to protecting privacy and confidentiality of personal data of the customers. The employees are instructed to handle customer information with due care. The Group collects and uses customer information in a responsible and non-discriminatory manner. Only designated employees can assess customer information for business use. They are required to sign non-disclosure agreement upon employment to state that they are not allowed to disclose any information to unauthorised third parties.

The Group ensures operations are conducted in a manner consistent with the highest ethical standards, which is essential to gain the confidence of customers and the public. During the Reporting Year, the Group has not encountered any incidents of non-compliance with all applicable laws and regulations related to the protection of data privacy, advertising and labelling at all operating regions.

Fair and Open Competition

The Group promotes fair and open competition that aims to develop long-term relationships based on mutual trust. The Group ensures that all parties involved in the procurement process participate fairly, honestly and in good faith. The Group recognises that adherence to the principles of competition is essential to the maintenance of the integrity of the procurement process.

公眾利益及問責

本集團管理個人資料私隱，力求保障客戶之個人資料私隱及保密，並指示僱員審慎處理客戶資料。本集團以負責任及不歧視的方式收集並使用客戶資料。只有指定僱員能接觸客戶資料作業務用途。該等僱員須於受僱時簽署保密協議，表明彼等不得向未獲授權的第三方披露任何資料。

本集團確保以符合最高道德標準的方式開展業務活動，這對贏取客戶及公眾信任至關重要。於報告年度，本集團所有經營地區均未發生任何違反與保護資料私隱、廣告及標籤有關的所有適用法律及法規的事件。

公平公開競爭

本集團提倡公平公開競爭，以互信為基礎建立長期關係。本集團確保所有各方公平、誠實及真誠地參與採購過程。本集團確認遵守競爭原則乃維持採購過程誠信的關鍵。

Labeling and Advertising

Responsible marketing practices are crucial to gaining customer trust and confidence. The Group strictly follows national laws and legal requirements, as well as making a holistic policy and guideline to ensure the compliance with business ethic. All sales promotions, including direct marketing and digital marketing, should meet reasonable consumer expectations and uphold transparency. All sponsorship is based on contractual obligations between the sponsor and the sponsored party. All the policies will be reviewed by the Group on a regular basis and updated where necessary.

Aspect B7: Anti-corruption

The Group is committed to achieving and maintaining the highest standards of openness, probity and accountability. During the reporting period, the Group has arranged anti-corruption trainings, including but not limited to laws and regulations, for employees and directors. Employees at all levels are expected to conduct themselves with integrity, impartiality and honesty. It is every employee's responsibility and it is all interest of the company to ensure that any inappropriate behavior or organisational malpractice that compromises the interest of the shareholders, investors, customers and the wider public does not occur.

During the Reporting Period, the Group has encountered no incidents of non-compliance (resulting in a fine or penalty and/or a warning) with all applicable laws and regulations relating to anti-corruption practices at all operating regions and there is no concluded legal cases regarding corrupt practices brought against the Group or its employees. During the Reporting Year, the Group has adopted the Code of Conduct in the Group's compliance policy which includes provisions for conflicts of interest, privacy and confidentiality of information, use of computer software control, bribery and anti-corruption.

標籤及廣告

負責任的市場推廣慣例對獲取客戶信任至關重要。本集團嚴格遵守國家法例和法定要求，以及制定全面政策及指引以確保我們符合商業道德要求。所有包括直接和電子市場營銷以內的營業推廣手法應符合客人期望及維持透明度。所有贊助根據合約精神亦要履行雙方合約。本集團將定期審閱所有政策，必要時作出更新。

層面B7：反貪污

本集團致力落實及維持最高標準的公開、誠信及問責制度。於報告期內，本集團已為員工及董事安排反貪污培訓，包括但不限於法律及法規。各級僱員理應正直不阿、信實公平行事。每名僱員及本公司均有責任傾力確保不會發生有損股東、投資者、客戶及大眾利益之任何不當行為或有組織的舞弊行為。

於報告期內，本集團所有經營地區均未發生任何違反與反貪污實踐有關的所有適用法律及法規的事件（從而導致罰款或處罰及／或警告）及沒有關於針對本集團或其僱員的貪污行為的已結案法律案件。於報告年度，本集團於其合規政策中採納操守守則，當中載有關於利益衝突、資料私隱及保密、電腦軟件監控應用、賄賂及反貪污之條文。

Whistle-blowing policy is also implemented to encourage employees and others who have serious concerns to voice any suspected misconduct, illegal acts or failure to act. Employees who breach the anti-corruption policy will face disciplinary action, which could result in dismissal for serious misconduct. During the Reporting Year, the Group has not encountered any incidents of non-compliance with all applicable laws and regulations at all operating regions. Major applicable laws and regulations include, but are not limited to, the “Criminal and Civil Law” of the PRC and the “Prevention of Bribery Ordinance” of Hong Kong.

Our Group has provided relevant anti-corruption training materials particularly to Directors, Managers and General Staff working in the offices during the Reporting Period.

Aspect B8: Community Investment

For the Group’s long-term development, community participation is important. As a responsible corporate citizen, the Group is constantly aware of the needs and is committed to promoting development and construction activities of the community at which the Group operates.

The Group takes up corporate responsibilities with the best efforts and benefits the community through a variety of actions, such as investment, donation, time, products, services, influences, management knowledge and other resources. The Group also encourages staff to spend time and efforts in various community projects, making contributions to the community. The Group did not contribute significant amount in community involvement during the Reporting Period, but we will further focus on this area in the future.

本集團亦已實施舉報政策，鼓勵僱員及其他存有重大疑慮的人士舉報任何疑似不當行為、不法行為或不作為。違反反貪污政策的僱員將面臨紀律處分，觸犯嚴重不當行為者有可能被解僱。於報告年度，本集團所有經營地區均未發生任何違反所有適用法律及法規的事件。主要適用的法律及法規包括但不限於中華人民共和國《刑法及民法》以及香港《防止賄賂條例》。

本集團於報告期內已向尤其是在辦事處工作的董事、經理及一般員工提供相關反貪污培訓材料。

層面B8：社區投資

社區參與對本集團的長期發展而言意義重大。作為負責任的企業公民，本集團一直關注有需要人士，不遺餘力推動本集團業務所在社區的發展及建設活動。

本集團竭盡所能履行企業責任，透過不同活動惠澤社群，例如投資、捐贈、付出時間、產品、服務、影響力、管理知識及其他資源。本集團亦鼓勵僱員抽空參與不同社區項目，為貢獻社區出力。本集團於報告期內並未於社區參與方面投入顯著的金額，但我們於未來將會進一步關注該領域。

V. ENVIRONMENTAL KEY PERFORMANCE INDICATORS

The Group continually improves its ESG by managing, monitoring, and reporting its environmental Key Performance Indicators (“KPIs”) as described in the following table for our 2023’s quantitative data.

KPI A1.1

The types of emissions and respective emissions data

Item 項目		Unit 單位	2023 二零二三年	2022 二零二二年
Nitrogen oxides (NO _x)	氮氧化物(NO _x)	kg 千克	5.95	6.23
Sulphur oxides (SO _x)	硫氧化物(SO _x)	kg 千克	0.13	0.14
Particulate matter (PM)	顆粒物(PM)	kg 千克	0.43	0.46

V. 環境關鍵績效指標

本集團通過管理、監察及報告其環境關鍵績效指標（「關鍵績效指標」）持續改善ESG，下表所述為我們二零二三年量化數據。

關鍵績效指標A1.1

排放物種類及相關排放數據

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

KPI A1.2

Greenhouse gas emissions in total and, where appropriate, intensity

關鍵績效指標A1.2

溫室氣體排放總量及(倘適用)密度

Item 項目	Unit 單位	2023 二零二三年	2022 二零二二年
Scope I (Direct emissions) from sources 範圍I (直接排放) 來源	tCO ₂ e 噸二氧化碳當量	25.0	24.8
Mobile combustion 車輛燃燒	tCO ₂ e 噸二氧化碳當量	25.0	24.8
Scope II (Indirect emissions) 範圍II (間接排放)	tCO ₂ e 噸二氧化碳當量	140.0	119.8
Electricity purchased 外購電力	tCO ₂ e 噸二氧化碳當量	140.0	119.8
Scope III (Other indirect emissions) 範圍III (其他間接排放)	tCO ₂ e 噸二氧化碳當量	2.0	2.1
Business air and public vehicle travels 商務航空及公共車輛旅行	tCO ₂ e 噸二氧化碳當量	–	–
Paper waste disposed at landfills 堆填區處置的廢紙	tCO ₂ e 噸二氧化碳當量	2.0	2.1
Total (Scope I and II) 總計 (範圍I及II)	tCO ₂ e 噸二氧化碳當量	165.0	144.6
Total (Scope I, II and III) 總計 (範圍I、II及III)	tCO ₂ e 噸二氧化碳當量	167.0	146.7
Carbon intensity (Scope I and II) 碳排放強度 (範圍I及II)	tCO ₂ e per revenue of HKD million 每百萬港元收入噸二氧化碳當量	0.21	0.17
Carbon intensity (Scope I, II and III) 碳排放強度 (範圍I、II及III)	tCO ₂ e per revenue of HKD million 每百萬港元收入噸二氧化碳當量	0.22	0.17

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

KPI A2.1

Direct and/or indirect energy consumption by type in total and intensity

關鍵績效指標A2.1

按類型劃分的直接及／或間接能源消耗總量及密度

Item 項目	Unit 單位	2023 二零二三年	2022 二零二二年	
Energy consumption	能源消耗			
Direct	直接			
Vehicle fuel	汽車燃料	kWh 千瓦時	100,000	96,329.2
Indirect	間接			
Electricity purchased	外購電力	kWh 千瓦時	250,000	210,000
Total (Direct and indirect)	總計 (直接及間接)	kWh 千瓦時	350,000	306,329.2
Revenue	收入	HK\$ million 百萬港元	845.00	930.28
Energy consumption intensity	能源消耗密度	kWh/HK\$ million 千瓦時／百萬港元	443.1	352.3

KPI A2.2

Water consumption by type in total and intensity

關鍵績效指標A2.2

按類型劃分的總耗水量及密度

Item 項目	Unit 單位	2023 二零二三年	2022 二零二二年	
Total water consumption	總耗水量	m ³ 立方米	109	120
Revenue	收入	HK\$ million 百萬港元	845.00	930.28
Water consumption intensity	耗水密度	m ³ /HK\$ million 立方米／百萬港元	0.13	0.13

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

KPI B1.1

Employees' information

關鍵績效指標B1.1

僱員資料

Employees 僱員		Unit 單位	2023 二零二三年	2022 二零二二年
Group	本集團	person人	147	167
By Gender	按性別			
Male	男性	person人	73	83
Female	女性	person人	74	84
By Category	按類別			
Director	董事	person人	9	9
Manager	經理	person人	21	32
General staff	一般員工	person人	117	126
By Age	按年齡			
Under 30	30歲以下	person人	5	5
31-40	31-40歲	person人	22	22
41-50	41-50歲	person人	59	72
51-60	51-60歲	person人	58	65
Above 60	60歲以上	person人	3	3
By Region	按地區			
Mainland China	中國內地	person人	142	162
Hong Kong	香港	person人	5	5

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

KPI B1.2

Staff turnover

關鍵績效指標B1.2

員工流失率

Turnover rate		Unit	FY2023	FY2022
流失率		單位	二零二三財年	二零二二財年
Group	本集團	%	12.0	6.0
By Gender	按性別			
Male	男性	%	12.0	6.8
Female	女性	%	11.9	4.0
By Age Group	按年齡組別			
Below 30	30歲以下	%	–	40.0
30-39	30-39歲	%	–	–
40-49	40-49歲	%	18.1	2.8
50-59	50-59歲	%	10.8	6.9
Above 59	59歲以上	%	–	–
By Region	按地區			
Mainland China	中國內地	%	12.3	3.8
Hong Kong	香港	%	–	40.0

KPI B3.1 and 3.2

Employees' development and training

關鍵績效指標B3.1及3.2

僱員發展及培訓

Development and training		FY2023		FY2022	
		Trained Employees	Average Training Hours	Trained Employees	Average Training Hours
發展及培訓		(in percentage)	(in hours)	(in percentage)	(in hours)
Group	本集團	51%	10.0	30%	0.5
By Gender	按性別				
Male	男性	52%	10.5	56%	0.4
Female	女性	48%	9.0	44%	1.3
Employee category	僱員類別				
Director	董事	12%	10.0	36%	1.3
Manager	經理	29%	8.0	16%	2.8
General staff	一般員工	59%	7.5	48%	0.3

Subject Areas and Aspects

主要範疇及層面

Subject Area A – Environmental Responsibility

主要範疇A—環境責任

Aspect A1: Emissions and Waste generated

層面A1：產生的排放物及廢棄物

Aspect A1:

Emissions and

waste generated

層面A1：

產生的排放物及

廢棄物

General Disclosure

Description

描述

Information on:

- (a) the policies; and
- (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

一般披露

有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的：

- (a) 政策；及
- (b) 遵守對發行人有重大影響的相關法律及規例的資料。

KPI A1.1
 關鍵績效指標A1.1

The types of emissions and respective emissions data.
 排放物種類及相關排放數據。

KPI A1.2

Greenhouse gas emissions in total and, where appropriate, intensity.

關鍵績效指標A1.2

溫室氣體排放總量及(倘適用)密度。

KPI A1.3

Total hazardous waste produced (in tonnes) and where appropriate, intensity.

關鍵績效指標A1.3

所產生有害廢棄物總量(噸)及(倘適用)密度。

Section/Declaration

章節／聲明

Aspect A1: Emissions and Waste generated.

Page 17 to 23

層面A1：產生的排放物及廢棄物。

第17至23頁

Page 18
 第18頁

Page 19

第19頁

Waste management

Page 18 to 19

Not applicable – Explained
 廢棄物管理

第18至19頁

不適用—已解釋

KPI A1.4	Total non-hazardous waste produced (in tonnes) and where appropriate, intensity.	Waste management Page 22
關鍵績效指標A1.4	所產生無害廢棄物總量(噸)及(倘適用)密度。	Not applicable – Explained 廢棄物管理 第22頁
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	不適用—已解釋 Environment
關鍵績效指標A1.5	描述所訂立的排放量目標及為達到這些目標所採取的步驟。	環境
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Waste management Page 21 to 23
關鍵績效指標A1.6	描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	廢棄物管理 第21至23頁

Subject A2: Use of Resources

層面A2：資源使用

Aspect A2:

Use of resources

Description

Section/Declaration

層面A2：資源使用

描述

章節／聲明

General Disclosure

Policies on the efficient use of resources, including energy, water and other raw materials.

Aspect A2: Use of Resources

一般披露

有效使用資源(包括能源、水及其他原材料)的政策。

Page 23 to 30
層面A2：資源使用

KPI A2.1

Direct and/or indirect energy consumption by type in total and intensity.

第23至30頁
Use of Resources – Energy

關鍵績效指標A2.1

按類型劃分的直接及／或間接能源消耗總量及密度。

Page 24
資源使用－能源

KPI A2.2

Water consumption in total and intensity.

第24頁
Use of Resources – Water resources

關鍵績效指標A2.2

總耗水量及密度。

Page 26
資源使用－水資源

第26頁

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

KPI A2.3	Description of energy use efficiency target(s) set and steps taken into achieve them.	Environment Page 25
關鍵績效指標A2.3	描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	Not applicable – Explained 環境 第25頁
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	不適用—已解釋 Environment Page 26
關鍵績效指標A2.4	描述求取適用水源上是否有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	Not applicable – Explained 環境 第26頁
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	不適用—已解釋 Use of Resources – Packaging material
關鍵績效指標A2.5	製成品所用包裝材料的總量 (噸) 及 (倘適用) 每生產單位估量。	Not applicable – Explained 資源使用—包裝材料 不適用—已解釋

Aspect A3: The Environment and Natural Resources

層面A3：環境及天然資源

**Aspect A3:
The Environment
and Natural
Resources**

層面A3：環境及
天然資源

General Disclosure

Description

描述

Policies on minimizing the issuer's significant impacts on the environment and natural resources.

Section/Declaration

章節／聲明

Aspect A3: The Environment and Natural Resources

一般披露

減低發行人對環境及天然資源造成重大影響的政策。

Page 27
層面A3：環境及天然資源

KPI A3.1

Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.

第27頁
Aspect A3: The Environment and Natural Resources

Not applicable – Explained

關鍵績效指標A3.1

描述業務活動對環境及天然資源的重大影響及管理有關影響所採取的行動。

Page 27 to 30
層面A3：環境及天然資源

不適用—已解釋

第27至30頁

Aspect A4: Climate Change Response

層面A4：氣候變化應對

Aspect A4: Climate Change Response	Description	Section/Declaration
層面A4：氣候變化 應對	描述	章節／聲明
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Aspect A4: Climate Change Response
一般披露	識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	Page 27 to 30 層面A4：氣候變化應對
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	第27至30頁 Aspect A4: Climate Change Response
關鍵績效指標A4.1	描述已經及可能會對發行人產生影響的重大氣候相關事宜，及管理有關事宜所採取的行動。	Page 27 to 30 層面A4：氣候變化應對
		第27至30頁

Subject Area B – Social Responsibility

主要範疇B—社會責任

Aspect B1: Employment

層面B1：僱傭

Aspect B1:

Description

Section/Declaration

Employment

章節／聲明

層面B1：僱傭

描述

General Disclosure

Information on:

Aspect B1: Employment

(a) the policies; and

Page 31 to 46

(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.

一般披露

有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的：

層面B1：僱傭

第31至46頁

(a) 政策；及

(b) 遵守對發行人有重大影響的相關法律及規例的資料。

KPI B1.1

Total workforce by gender, employment type, age group and geographical region.

Aspect B1.1: Employees' information

Page 32

關鍵績效指標B1.1

按性別、僱傭類型、年齡組別及地區劃分的僱員總數。

層面B1.1：僱員資料

第32頁

KPI B1.2

Employee turnover rate by gender, age group and geographical region.

Aspect B1.2: Staff turnover

Page 34

關鍵績效指標B1.2

按性別、年齡組別及地區劃分的僱員流失率。

層面B1.2：員工流失率

第34頁

Aspect B2: Health and Safety

層面B2：健康與安全

Aspect B2:

Health and Safety Description

層面B2：健康與安全 描述

General Disclosure Information on:

Section/Declaration

章節／聲明

Aspect B2: Workplace
Health and Safety

Page 35 to 36

一般披露	<p>Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.</p> <p>有關提供安全工作環境及保障僱員避免職業性危害的：</p> <p>(a) 政策；及</p> <p>(b) 遵守對發行人有重大影響的相關法律及規例的資料。</p>	<p>層面B2：工作場所的健康與安全</p> <p>第35至36頁</p>
KPI B2.1	<p>Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.</p>	<p>Aspect B2: Workplace Health and Safety</p> <p>Page 36</p>
關鍵績效指標B2.1	<p>過去三年（包括報告年度）每年因工亡故的人數及比率。</p>	<p>層面B2：工作場所的健康與安全</p> <p>第36頁</p>
KPI B2.2	<p>Lost days due to work injury.</p>	<p>Aspect B2: Workplace Health and Safety</p> <p>Page 36</p>
關鍵績效指標B2.2	<p>因工傷損失工作日數。</p>	<p>層面B2：工作場所的健康與安全</p> <p>第36頁</p>
KPI B2.3	<p>Description of occupational health and safety measures adopted, and how they are implemented and monitored.</p>	<p>Aspect B2: Workplace Health and Safety</p> <p>Page 36</p>
關鍵績效指標B2.3	<p>職業健康與安全措施，以及相關執行及監察方法。</p>	<p>層面B2：工作場所的健康與安全</p> <p>第36頁</p>

Aspect B3: Development and Training

層面B3：發展及培訓

Aspect B3:

**Development
and Training**

層面B3：發展及培訓

General Disclosure

一般披露

KPI B3.1 and 3.2

關鍵績效指標B3.1
及3.2

KPI B3.1 and 3.2

關鍵績效指標B3.1
及3.2

Description

描述

Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.

有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。

The percentage of employees trained by gender and employee category.

按性別及僱員類別劃分的受訓僱員百分比。

The average training hours completed per employee by gender and employee category.

按性別及僱員類別劃分，僱員完成受訓的平均時數。

Section/Declaration

章節／聲明

Aspect B3: Development and Training

Page 37 to 38
層面B3：發展及培訓

第37至38頁
Aspect B3: Development and Training

Page 38
層面B3：發展及培訓

第38頁
Aspect B3: Development and Training

Page 38
層面B3：發展及培訓

第38頁

Aspect B4: Labour Standard

層面B4：勞工準則

Aspect B4:

Labour Standard

層面B4：勞工準則

General Disclosure

Description

描述

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.

一般披露

有關防止童工及強制勞工的：

(a) 政策；及

(b) 遵守對發行人有重大影響的相關法律及規例的資料。

KPI B4.1

Description of measures to review employment practices to avoid child and forced labour.

關鍵績效指標B4.1

描述檢討招聘慣例以避免童工及強制勞工的措施。

KPI B4.2

Description of steps taken to eliminate such practices when discovered.

關鍵績效指標B4.2

描述在發現違規情況時消除有關情況所採取的步驟。

Section/Declaration

章節／聲明

Aspect B4: Labour Standard

Page 39

層面B4：勞工準則

第39頁

Aspect B4: Labour Standard

Page 39

層面B4：勞工準則

第39頁

Aspect B4: Labour Standard

Page 39

層面B4：勞工準則

第39頁

Aspect B5: Supply Chain Management

層面B5：供應鏈管理

Aspect B5:

Supply Chain

Management

Description

Section/Declaration

層面B5：供應鏈管理 描述

章節／聲明

General Disclosure	Policies on managing environmental and social risks of the supply chain.	Aspect B5: Supply Chain Management
一般披露	管理供應鏈的環境及社會風險政策。	Page 40 to 41 層面B5：供應鏈管理
KPI B5.1	Number of suppliers by geographical region.	第40至41頁 Aspect B5: Supply Chain Management
關鍵績效指標B5.1	按地區劃分的供應商數目。	Page 40 to 41 層面B5：供應鏈管理
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	第40至41頁 Aspect B5: Supply Chain Management
關鍵績效指標B5.2	描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Page 40 to 41 層面B5：供應鏈管理
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	第40至41頁 Aspect B5: Supply Chain Management
關鍵績效指標B5.3	描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Page 40 to 41 層面B5：供應鏈管理
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	第40至41頁 Aspect B5: Supply Chain Management
關鍵績效指標B5.4	描述揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	Page 40 to 41 層面B5：供應鏈管理
		第40至41頁

Aspect B6: Product Responsibility

層面B6：產品責任

Aspect B6:

Product

Responsibility

層面B6：產品責任

General Disclosure

Description

描述

Information on:

- (a) the policies; and
- (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.

一般披露

有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：

- (a) 政策；及
- (b) 遵守對發行人有重大影響的相關法律及規例的資料。

KPI B6.1

Percentage of total products sold or shipped subject to recalls for safety and health reasons.

關鍵績效指標B6.1

已售或已運送產品總數中因安全與健康理由而須回收的百分比。

KPI B6.2

Number of products and service-related complaints received and how they are dealt with.

關鍵績效指標B6.2

接獲關於產品及服務的投訴數目以及應對方法。

Section/Declaration

章節／聲明

Aspect B6: Product Responsibility

Page 42 to 45

層面B6：產品責任

第42至45頁

Aspect B6: Product Responsibility

Page 42 to 45

層面B6：產品責任

第42至45頁

Aspect B6: Product Responsibility

Page 42 to 45

層面B6：產品責任

第42至45頁

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Aspect B6: Product Responsibility
關鍵績效指標B6.3	描述維護及保障知識產權有關的慣例。	Page 42 to 45 層面B6：產品責任
KPI B6.4	Description of quality assurance process and recall procedures.	第42至45頁 Aspect B6: Product Responsibility
關鍵績效指標B6.4	描述質量檢定過程及產品回收程序。	Page 42 to 45 層面B6：產品責任
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	第42至45頁 Aspect B6: Product Responsibility
關鍵績效指標B6.5	描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Page 42 to 45 層面B6：產品責任
		第42至45頁

Aspect B7: Anti-corruption

層面B7：反貪污

Aspect B7:

Anti-corruption

層面B7：反貪污

General Disclosure

Description

描述

Information on:

(a) the policies; and

(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.

一般披露

有關防止賄賂、勒索、欺詐及洗黑錢的：

(a) 政策；及

(b) 遵守對發行人有重大影響的相關法律及規例的資料。

KPI B7.1

Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.

關鍵績效指標B7.1

於報告期間對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。

KPI B7.2

Description of preventive measures and whistleblowing procedures, how they are implemented and monitored.

關鍵績效指標B7.2

描述貪污防範措施及舉報程序，以及相關執行及監察方法。

KPI B7.3

Description of anti-corruption training provided to Directors, Managers and General Staff.

關鍵績效指標B7.3

描述向董事、經理及一般員工提供的反貪污培訓。

Section/Declaration

章節／聲明

Aspect B7: Anti-corruption

Page 45 to 46

層面B7：反貪污

第45至46頁

Aspect B7: Anti-corruption

Page 45 to 46

層面B7：反貪污

第45至46頁

Aspect B7: Anti-corruption

Page 45 to 46

層面B7：反貪污

第45至46頁

Aspect B7: Anti-corruption

Page 45 to 46

層面B7：反貪污

第45至46頁

Aspect B8: Community Investment

層面B8：社區投資

Aspect B8:

Community

Investment

層面B8：社區投資

General Disclosure

一般披露

KPI B8.1

關鍵績效指標B8.1

KPI B8.2

關鍵績效指標B8.2

Description

描述

Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.

有關以社區參與來了解發行人營運所在社區需要和確保其業務活動會考慮社區利益的政策。

Focus areas of contribution such as education, environmental concerns, labour needs, health, culture, sport and so on.

專注貢獻的範疇（如教育、環境事宜、勞工需求、健康、文化、體育等）。

Resources contributed such as donation of money or time participation to the focus area.

在專注範疇所動用資源（如捐款或投入時間）。

Section/Declaration

章節／聲明

Aspect B8: Community Investment

Page 46

層面B8：社區投資

第46頁

Aspect B8: Community Investment

Page 46

層面B8：社區投資

第46頁

Aspect B8: Community Investment

Page 46

層面B8：社區投資

第46頁



China Beidahuang Industry Group Holdings Limited
中國北大荒產業集團控股有限公司