

North Asia Strategic Holdings Limited 北亞策略控股有限公司*

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock Code 股份代號 : 8080)

2023/24

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



* For identification purpose only 僅供識別

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告



CONTENTS

BOARD STATEMENT

ABOUT THIS REPORT

- Reporting Period
- Reporting Scope and Boundary
- Reporting Basis and Principal
- Review and Approval
- Information and Feedback

AWARDS AND RECOGNITIONS

- Junzi Award
- Forbes 2023 top 30 ESG entrepreneurs in the Greater Bay Area
- ESG Achievement Awards
- Commendation from Customers

ESG GOVERNANCE STRUCTURE

- United Nations' Sustainable Development Goals

STAKEHOLDER ENGAGEMENT

MATERIALITY ASSESSMENT

- Materiality Matrix

COMMUNITY INVESTMENT

- Contribution to Community and Environment

ENVIRONMENTAL PROTECTION

- Corporate Environmental Policy
- Emission Management
- Use of Resources
- The Environment and Natural Resources
- Climate Change

EMPLOYMENT AND LABOUR PRACTICES

- Employment
- Health and Safety
- Development and Training
- Labour Standards

OPERATING PRACTICES

- Supply Chain Management
- Product Responsibility
- Anti-corruption

APPENDIX I: HONG KONG STOCK EXCHANGE'S ESG

REPORTING GUIDE CONTENT INDEX

APPENDIX II: GRI CONTENT INDEX

APPENDIX III: TCFD CONTENT INDEX

APPENDIX IV: SDGS CONTENT INDEX

APPENDIX V: GUIDANCE FOR ENTERPRISE ESG

DISCLOSURE CONTENT INDEX

目錄

| | |
|---------------------|----|
| 董事會聲明 | 2 |
| 關於本報告 | 4 |
| 報告期 | 4 |
| 報告範圍及邊界 | 4 |
| 匯報基礎及原則 | 5 |
| 審閱與批核 | 6 |
| 反饋意見 | 6 |
| 獎項及榮譽 | 7 |
| 君子企業獎 | 7 |
| 福布斯2023年大灣區ESG企業家30 | 7 |
| 環境、社會及企業管治成就大獎 | 7 |
| 客戶表揚 | 10 |
| ESG管治架構 | 12 |
| 聯合國可持續發展目標 | 14 |
| 持份者參與 | 15 |
| 重要性評估 | 17 |
| 重要性矩陣 | 18 |
| 社區投資 | 20 |
| 對社區和環境的貢獻 | 20 |
| 環境保護 | 22 |
| 企業環境政策 | 22 |
| 排放管理 | 24 |
| 資源使用 | 29 |
| 環境及天然資源 | 32 |
| 氣候變化 | 35 |
| 僱傭及勞工常規 | 39 |
| 僱傭 | 39 |
| 健康及安全 | 48 |
| 發展及培訓 | 50 |
| 勞工準則 | 53 |
| 營運慣例 | 54 |
| 供應鏈管理 | 54 |
| 產品責任 | 56 |
| 反貪污 | 58 |
| 附錄一：香港聯交所 | |
| 《環境、社會及管治報告指引》內容索引 | 61 |
| 附錄二：GRI內容索引 | 72 |
| 附錄三：TCFD內容索引 | 87 |
| 附錄四：可持續發展目標內容索引 | 89 |
| 附錄五：企業ESG披露指南內容索引 | 94 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

BOARD STATEMENT

On behalf of the board (the “Board”) of directors (the “Directors”) of the North Asia Strategic Holdings Limited (the “Company”) and its subsidiaries (collectively, the “Group” or “we” or “us”), I hereby present to you the 2023/24 Environmental, Social and Governance (“ESG”) Report (the “Report”), providing an overview of the Group’s approach, performance and commitment on material corporate sustainability issues that have impacts on our operation.

In recognition for the Group’s ongoing efforts to create positive social and environmental impact through our business practices, we are thrilled to announced that we have been awarded 2023 Greater Bay Area Top 30 ESG Entrepreneurs by the Forbes China. Later in June, we were honoured with the 12th Junzi Corporation Award presented by the Hang Seng University of Hong Kong. Additionally, in September, we were honoured with the ESG Achievement Awards 2022/2023 Outstanding ESG Awards (List Company) by the Institute of ESG & Benchmark.

The climate crisis, recent geopolitical conflicts and the ongoing COVID-19 pandemic create economic uncertainty, reminding us that it is crucial to incorporate sustainability into our long-term business strategic planning. The Group puts the sustainable development of its business as the top priority of its long-term development goals. As the most important leading role of the Group, the Board has the sole responsibility to oversee, manage and monitor the Group’s ESG issues and progress directly.

The Group has set clear short-term and long-term sustainable development vision and goals to achieve ongoing emission reduction according to governmental requirements of different countries and regions progressively, establish relevant emission reduction targets and corresponding strategies, and incorporate sustainable development factors into the Group’s strategic planning, business model and other decision-making processes. The Board regularly monitors and reviews the effectiveness of management approach, including reviewing the Group’s ESG performance and adjusting corresponding action plans. Effective implementation of ESG policies relies on the collaboration of different departments. Following the recommendations given by the Stock Exchange, the Group has established an inter-departmental ESG Working Group to coordinate different departments and enhance their mutual co-operation, for ensuring consistent work performance which could be aligned with the stakeholders’ expectations.

董事會聲明

本人謹代表北亞策略控股有限公司(「本公司」)及其附屬公司(統稱為「本集團」、「集團」或「我們」)的董事會(「董事會」)，欣然提呈2023/24年度環境、社會及管治(「ESG」)報告(「本報告」)，概述本集團對影響我們營運的重要企業可持續發展議題的方針、表現和承諾。

本集團很高興地宣佈我們獲福布斯中國評為2023年大灣區ESG企業家30，以表彰我們不斷努力通過業務實踐創造正面的社會和環境影響。同年6月，集團榮獲由香港恒生大學頒發的第12屆君子企業獎。此外，今年9月，我們還榮獲了由環境社會及企業管治基準學會頒發的環境、社會及企業管治成就大獎2022/2023中的傑出環境、社會、企業管治大獎(上市公司)。

氣候危機、最近的地緣政治衝突和持續的2019冠狀病毒病大流行造成的經濟不確定性，提醒我們將可持續性納入我們的長期業務戰略規劃至關重要。集團將業務的可持續發展作為其長期發展目標的首要任務。作為集團最重要的領導角色，董事會有責任直接監督、管理和監察集團有關ESG議題和進度。

集團制定了明確的短期和長期可持續發展願景和目標，根據不同國家和地區的政府要求逐步達成持續減排，建立相關的減排目標和相應策略，並將可持續發展因素納入集團的戰略規劃、商業模式和其他決策過程。董事會定期監督和審查管理方法的有效性，包括審查集團的ESG表現和調整相應的行動計劃。ESG政策的有效實施有賴於不同部門的合作。根據聯交所的建議，本集團成立了一個跨部門的ESG工作小組以協調不同部門，加強他們之間的合作，確保工作表現一致，符合持份者的期望。



The Group strives to ensure the establishment of appropriate and effective risk management and internal control systems for supervision of the identification and assessment of ESG and climate-related risks and opportunities, and to respond to the challenges and impacts of different times. In response we worked with external consultants to conduct ESG and climate-related risk assessment. Looking ahead, the Board will continue to review and monitor the ESG performance of the Group and provide reliable, consistent and comparable material ESG information to its stakeholders for making collaborative contributions to create a better environment. Last but not least, I would like to thank our stakeholders, customers and business partners for their support. I would also like to express the sincere gratitude to the management team and all of our staff for their dedication and contribution towards the Group.

For and on behalf of the Board

Zhang Yifan

Chairlady

North Asia Strategic Holdings Limited

Hong Kong, 27 June 2024

集團努力確保建立適當和有效的風險管理和內部監控制度，以監督ESG和氣候相關風險和機遇的識別和評估，並應對不同時期的挑戰和影響。為此我們與外部顧問合作進行了ESG和氣候相關的風險評估。展望未來，董事會將繼續審查和監測本集團的ESG表現，並向其持份者提供可靠、一致和可比較的重要ESG資訊，為創造更好的環境作出合作貢獻。最後，我要感謝我們的持份者、客戶和商業夥伴的支持，同時為管理團隊及所有員工的付出和貢獻表達衷心的感謝。

代表董事會

主席

張一帆

北亞策略控股有限公司

香港，2024年6月27日

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ABOUT THIS REPORT

The Group publishes ESG Report annually. This Report covers environmental and social performance of the Group to demonstrate our continuous commitment to sustainability. Additional information in relation to the Group's corporate governance and financial performance can be found in our 2023/24 Annual Report.

Reporting Period

This Report covers the period from 1 April 2023 to 31 March 2024 (the “Reporting Period”, “2023/24”). The Reporting Period aligns with the Group's financial year.

Reporting Scope and Boundary

The scope of the environmental aspect of this Report covers the operating activities of the Company and the principal operating activities of the Group's Hi-Tech Distribution and Services Division in Hong Kong and in the People's Republic of China (the “PRC”), including our wholly-owned subsidiaries, American Tec Company Limited (“AMT”) and American Tec (Shenzhen) Co Limited (“Amtec Shenzhen”), accounted for approximately 88% of the Group's total revenue in the Reporting Period. The scope of social aspect of this Report covers the whole Group. There is no significant change in the scope of this Report from that of the 2022/23 ESG Report. If the scopes and boundaries of the specific contents vary, they are noted in the relevant sections of this Report. Although this Report does not cover all the operations of the Group, we are committed to improving internal data collection procedures and gradually expanding the scope of the disclosure.

With reference to the definition stated in the ESG Reporting Guide, the presentation of this Report will divide those aspects and key performance indicators (“KPI(s)”), which are considered to be relevant and material to the Group's businesses and operations, into four subject areas: Environmental, Employment and Labour Practices, Operating Practices and Community.

關於本報告

本集團每年刊發ESG報告。本報告涵蓋本集團的環境及社會表現，以展示我們對可持續發展的持續承諾。有關本集團企業管治及財務表現的其他資料請參閱2023/24年報。

報告期

本報告之報告期為2023年4月1日至2024年3月31日（「報告期」、「2023/24」）。報告期與集團的財政年度一致。

報告範圍及邊界

本報告有關環境方面的範圍包括本公司之營運活動及本集團高科技產品分銷及服務部門在香港及中華人民共和國（「中國」）的主要營運活動，包括我們的全資子公司美亞電子科技有限公司（「美亞科技」）和比亞美亞電子科技（深圳）有限公司（「美亞深圳」），這些活動佔本集團在報告期內總收入約88%。本報告有關社會方面的內容涵蓋整個集團。本報告的範圍與2022/23年ESG報告的範圍沒有重大變化。若特定內容涵蓋的範圍及邊界不同，則已在本報告的相關部分特別註明。本報告雖然並未涵蓋本集團的所有營運，但我們矢志改善內部數據收集程序並逐步擴大披露範圍。

參照《環境、社會及管治報告指引》中的定義，本報告將那些被認為與本集團的業務和營運相關和重要的方面和關鍵績效指標（「KPI」）分為四個主要範疇：環境、僱傭及勞工常規、營運慣例和社區。



Reporting Basis and Principal

The Company is listed on the GEM Board of the Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) under the stock code “8080”, headquartered in Hong Kong. This Report is prepared in accordance with Rule 17.103 and the ESG Reporting Guide under Appendix C2 of the GEM Listing Rules of the Stock Exchange, with reference to the Global Reporting Initiative (“**GRI**”) Standards, the Task Force on Climate-related Financial Disclosure (“**TCFD**”) Recommendations, the Sustainable Development Goals (“**SDGs**”) and the Guidance for Enterprise ESG Disclosure of the PRC. This Report has complied with “comply or explain” provisions of the ESG Reporting Guide and the following four reporting principles underpinning the preparation of this Report: materiality, quantitative, balance and consistency.

- “**Materiality**” Principle:

The Group determines relevant ESG issues through stakeholder engagement and materiality assessment. Details are set forth in the sections headed “Stakeholder Engagement” and “Materiality Assessment”.

- “**Quantitative**” Principle:

The Group’s disclosure of KPIs related to historical data can be measured and the Group is committed to disclosing information on standards, methods, assumptions or calculation tools used in quantitative data and the source of conversion factors used when feasible.

- “**Balance**” Principle:

The Group’s disclosure avoids selections, omissions or presentation formats that may inappropriately affect a decision or judgment by the Report reader. This Report identifies both the achievements and challenges faced by the Group.

- “**Consistency**” Principle:

The Group is committed to using consistent disclosure methodologies for meaningful comparisons of ESG data provided in previous reports and describe any changes that may affect them.

匯報基礎及原則

本公司於香港聯合交易所有限公司(「**聯交所**」) GEM 上市，股份代號「8080」，總部位於香港。本報告乃根據聯交所的《GEM上市規則》第17.103條、附錄C2所載《環境、社會及管治報告指引》，並參考全球報告倡議組織(「**GRI**」)準則、氣候相關財務信息披露工作組(「**TCFD**」)建議、可持續發展目標(「**SDGs**」)及中國企業 ESG 披露指南而編製。本集團已遵守《環境、社會及管治報告指引》所載的「不遵守就解釋」規定及當中列明的四大報告準則編製本報告，包括：重要性、量化、平衡及一致性。

- 「**重要性**」準則：

本集團透過持份者參與及重要性評估釐定有關 ESG 議題。有關詳情請參閱本報告中的「持份者參與」及「重要性評估」章節。

- 「**量化**」準則：

本集團披露有關歷史數據之 KPI 可予計量，並致力於可行情況下披露量化資料所用之標準、方法、假設或計算工具的資料及以及所使用的轉換因子的來源。

- 「**平衡**」準則：

本報告避免可能會不恰當地影響報告讀者決策或判斷的選擇、遺漏或呈報格式，並已識別本集團之成就及所面臨的挑戰。

- 「**一致性**」準則：

本集團沿用了一致的數據統計及換算方式，對之前報告中提供的 ESG 數據進行有意義的比較，並描述可能影響這些數據的任何變化。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

The information contained herein is derived from official documents and statistics of the Group, as well as the combined control, management and operations information provided by the subsidiaries in accordance with the Group's internal management systems. Complete lists of indexes in compliance with the ESG Reporting Guide and with reference to the GRI Standards, TCFD recommendations, SDGs and the Guidance for Enterprise ESG Disclosure are also available at the end of this Report for reference. This Report is prepared and published in both Chinese and English and is available on the website of the Stock Exchange (www.hkexnews.hk) and the Company's website (www.nasholdings.com). In the event of contradiction or inconsistency between the Chinese version and the English version, the English version shall prevail.

The English translation of Chinese names or terms in this Report are included for information purpose only, and should not be regarded as its official English translation of such Chinese names or terms.

Review and Approval

The Board acknowledges its responsibility for ensuring the accuracy and completeness of this Report and to the best of their knowledge, this Report has addressed all relevant material issues and has fairly presented the ESG performance of the Group during the Reporting Period. This Report was reviewed and approved by the Board on 27 June 2024.

Information and Feedback

We are committed to maintaining a long-term partnership with our stakeholders and are actively engaged in addressing their concerns with timely follow-up actions. If you, as one of our stakeholders, have any questions about the content of this Report or comment on the Group's sustainability issues, please contact us via enquiry@nasholdings.com.

本報告所載資料來自本集團的官方文件和統計數據，以及由附屬公司依循本集團內部管理系統提供的監測、管理和營運資料整合匯總。本報告末亦有完整的環境、社會及管治報告指引、GRI準則、TCFD建議、SDGs及企業ESG披露指南內容索引，以供參考。本報告以中英文編寫並在聯交所網站(www.hkexnews.hk)和本公司網站(www.nasholdings.com)上發佈。倘若本報告之中英文版本有任何抵觸或不符之處，概以英文版本為準。

本報告中的中文名稱或術語的英文譯文僅供參考，不應被視為該等中文名稱或術語的官方英文翻譯。

審閱與批核

董事會知悉其對確保本報告準確性及完整性的責任，而就其所深知，本報告已闡述所有相關重要議題，並公平呈列本集團於報告期間ESG的表現。本報告於2024年6月27日經董事會審批刊發。

反饋意見

我們致力於與我們的持份者保持長期的夥伴關係，並積極參與解決他們所關注的問題，及時採取後續行動。作為我們的持份者之一，如果您對本報告的內容有任何疑問或對集團的可持續發展問題有任何意見，請通過以下方式與我們聯絡：enquiry@nasholdings.com。



AWARDS AND RECOGNITIONS

Junzi Award

The Group always emphasises the significance of business ethics, in which we have been practising the “Five Virtues” of Confucianism (i.e. “Benevolence”, “Rightness”, Propriety”, “Wisdom” and “Trustworthiness”) through our business and community services. During the Reporting Period, the Group was awarded the 12th Junzi Corporation Award presented by the Hang Seng University of Hong Kong. The award accentuates our outstanding performance in corporate social responsibility fulfilment and high engagement in ethical business activities.

Forbes 2023 top 30 ESG entrepreneurs in the Greater Bay Area

The Group has been recognised as one of the 2023 Greater Bay Area Top 30 ESG Entrepreneurs by the Forbes China. This award acknowledges the Group and Ms. Zhang’s contributions in the areas of “Corporate Leadership”, “Industry Foresight”, “Innovation Driving Force” and “Personal Influence” within the industry.

ESG Achievement Awards

The Group was honoured with the Outstanding ESG Awards (List Company) Silver Award in the ESG Achievement Awards 2022/2023 by the Institute of ESG & Benchmark. The Award assessed aspects of “Sustainability Strategy”, “Corporate Governance”, “Social”, “Environment” and the Group’s “Overall Disclosure and Communication”. The theme of this year’s Awards: “Driving Positive Change: Innovations in Sustainable Practices and Responsible Risk Management” reflects the Group’s efforts in acting as catalysts for positive transformation through their sustainable practices.

獎項及榮譽

君子企業獎

集團一直強調商業道德的重要性，我們一直通過我們的業務和社區服務實踐儒家思想的「五德」（即「仁」、「義」、「禮」、「智」和「信」）。報告期內，本集團榮獲由香港恒生大學頒發的第十二屆君子企業獎。該獎項突顯我們在履行企業社會責任和高度參與道德商業活動方面的傑出表現。

福布斯 2023 年大灣區 ESG 企業家 30

獲福布斯中國評為2023大灣區ESG企業家30之一。該獎項旨在表彰集團和張女士在「企業領導力」、「行業前瞻力」、「創新驅動力」和「個人影響力」等方面為行業做出的貢獻。

環境、社會及企業管治成就大獎

本集團榮獲由環境社會及企業管治基準學會頒發的環境、社會及企業管治成就大獎2022/2023中的傑出環境、社會、企業管治大獎(上市公司)銀獎。該獎項從「可持續發展策略」、「企業管治」、「社會責任」、「環境保護」以及集團的「整體披露及溝通」等方面進行評估。今年獎項的主題是「推動正向轉變：永續實踐及負責任風險管理之創新」，反映了集團通過可持續發展實踐推動積極變革的努力。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

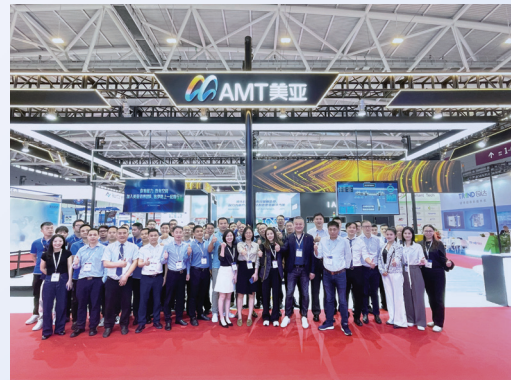
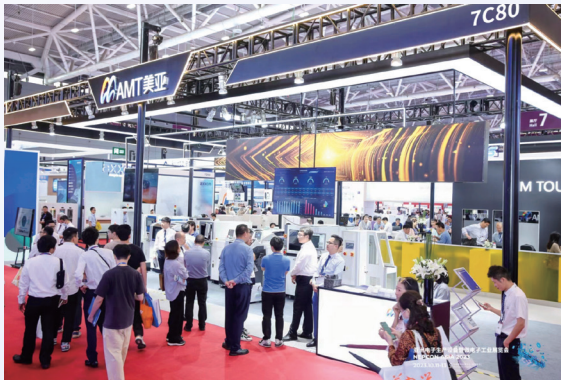
環境、社會及管治報告

Nepcon Asia 2023 at Shenzhen

During the Reporting Period, AMT participated in the Nepcon Asia 2023 at Shenzhen International Convention and Exhibition Centre. We brought the entire intelligent production line and 12 models of equipment to this professional exhibition for the electronics manufacturing industry in Asia. The sharing of visitors and our colleagues enhanced the development of intelligent production line and brought a positive impact to the industry.

深圳 Nepcon Asia 2023

報告期內，美亞科技參加了在深圳國際會展中心舉辦的Nepcon Asia 2023展會。我們攜帶智能生產整線及12款設備參加這場亞洲電子製造業的專業展會。參觀者和同行的分享促進了智能生產線的發展，為行業帶來了正面的影響。



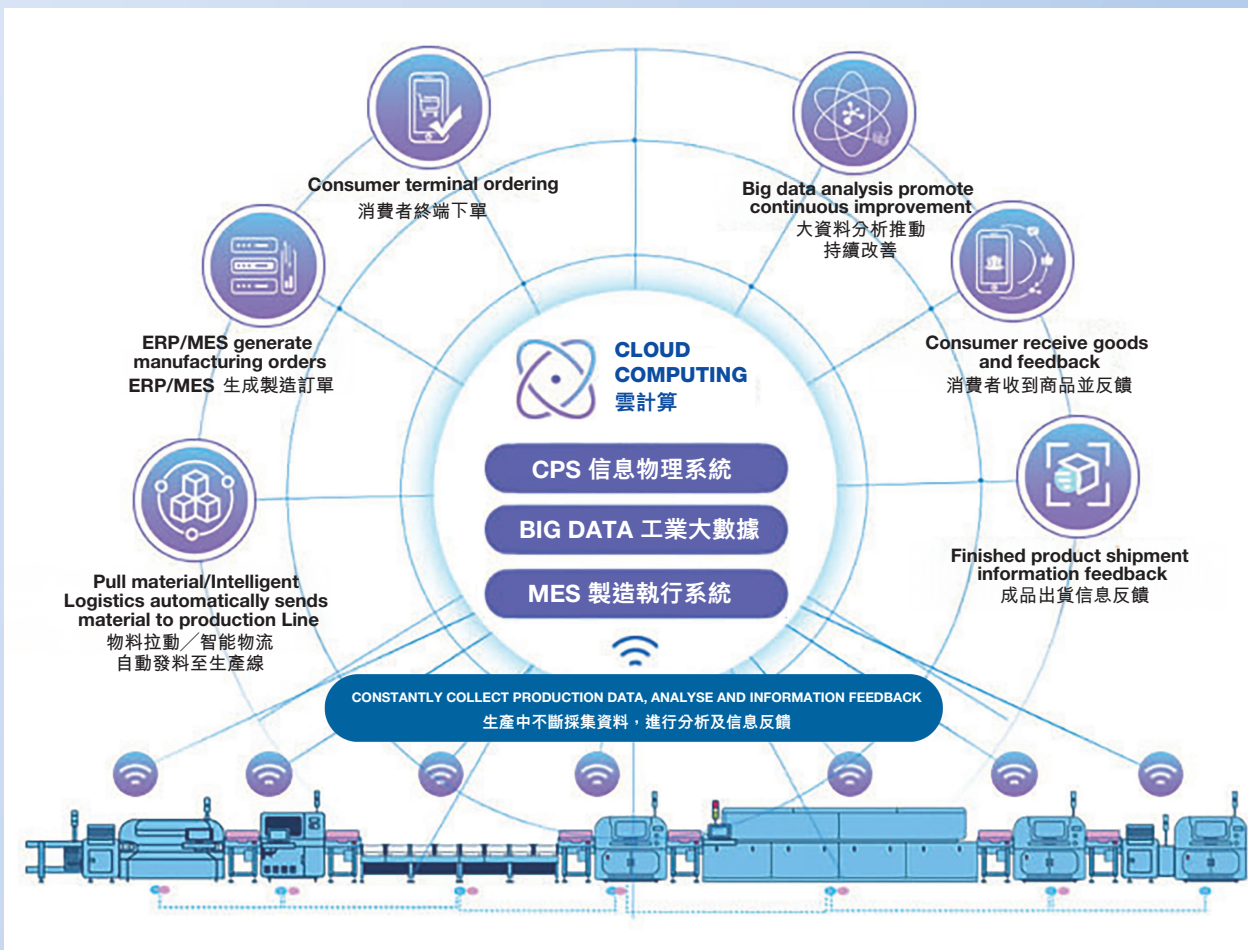


Dynamic Smart Manufacturing

With the continuous advancement of automation, the increasing demand for SMT automation, and the related equipping of AOI and automatic testing, etc., it has become imperative to eliminate the uncertainty on the SMT automated line due to the human factor. ATS3000 offered by AMT increases the level of automation in the production line and reduces human factors in the production processes, successfully bringing numerous benefits to the customers and at the same time showcasing its technological advantages. Furthermore, automation solution can also reduce the chance of injury to the operator due to high strength and workload.

智能工廠管理

隨著自動化技術的不斷推進，SMT自動化需求的日益增加，以及相關AOI和自動測試等配備，消除SMT自動化生產線上由於人為而導致的不確定性已成為當務之急。美亞科技提供的ATS3000提高了生產線的自動化水平，減少了生產過程中的人為因素，成功地為客戶帶來了諸多益處，同時也展示了其技術優勢。此外，自動化解決方案還能降低操作人員因高強度和高負荷工作而受傷的機率。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

This contributes to the SDG 8: achieve higher levels of economic productivity through technological upgrading and innovation and 9: Industry, Innovation and Infrastructure.

這有助於實現可持續發展目標8：通過技術升級和創新實現更高水平的經濟生產力，以及可持續發展目標9：工業、創新和基礎設施。



SDG 8: 體面工作和經濟增長

SDG 9: 產業、創新和基礎設施

Commendation from Customers

With the constant efforts in maintaining relationships with our customers and company reputation, we have received commendation awards from our customers during the Reporting Period, including the “Quality Service Award”, the “Outstanding Service Award” and the “Excellent Service Provider” Award from our customers.

Several employees from different departments have received formal commendation letters from customers for their patience, attentiveness and professional knowledge in solving customers’ inquiries and problems. With their photos and job position shown to all employees through internal mass email to the whole Group, it is hoped that their good work will set an example for every employee to deliver products and services with excellent quality.

客戶表揚

經過不斷努力維繫與客戶的關係和公司的聲譽，報告期內，我們獲得了客戶的表彰獎項，包括客戶頒發的「優秀服務獎」、「最佳服務獎」和「優秀服務供應商」獎。

來自不同部門的多位員工因耐心、細心及以其專業知識解決客戶的查詢和問題而收到客戶的正式表揚信。他們的照片和工作崗位通過內部郵件群發到整個集團，希望他們的良好工作能夠為每一位員工樹立榜樣，以提供優質的產品和服務。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG GOVERNANCE STRUCTURE

The Group is committed to integrating ESG factors (including climate-related factors) into its operations, creating sustainable value for stakeholders and fulfilling its responsibilities as a corporate citizen. In 2021, the Group established an ESG Working Group (the “**Working Group**”). The Working Group is composed of core members from different departments of the Group. It is responsible for communicating with external consultants and collecting ESG data. The Working Group meets at least once every half year to identify ESG issues and opportunities, provide recommendations on ESG-related matters and regularly report to the management on the implementation of ESG measures and performance of the business units. During the Reporting Period, the Working Group held 4 meetings.

Under a systematic ESG management approach, the Board takes the lead on and has the oversight of the execution of ESG policies within the Group and assumes the ultimate responsibility of the ESG Report. With a clear message instructing the building of corporate sustainability goals and metrics, the management of the Group oversees and supervises the implementation of relevant policies, and reports the progress of targets and the effectiveness of the execution to the Board through emails and meetings on a regular basis. The Board identifies and evaluates the business risks and opportunities together with the market changes based on the feedback and makes informed decisions accordingly.

ESG 管治架構

本集團致力於將ESG因素(包括氣候相關因素)納入其營運，為持份者創造可持續價值，並履行其作為企業公民的責任。在2021年，本集團成立了ESG工作小組(「**工作小組**」)。工作小組由來自集團不同部門的核心成員組成。它負責與外部顧問溝通並收集ESG數據。工作小組至少每半年召開一次會議，以識別ESG議題及機遇，就ESG相關事宜提出建議，並定期向管理層報告ESG措施的落實情況及各業務單位的表現。報告期內，工作小組共舉行了4次會議。

在系統性的ESG管理方針下，董事會領導並監督集團內ESG政策的執行，並承擔ESG報告的最終責任。本集團管理層以明確的信息指示建立企業可持續發展目標及指標，監察及監督相關政策的執行，並通過定期發送電子郵件及舉行會議直接向董事會報告目標的進度及執行的成效。董事會根據反饋意見識別和評估業務風險和機遇以及市場變化，並做出相應的知情決定。



The terms of reference include the following:

職責範圍包括以下內容：

| | |
|---|--|
| <p>Board of Directors 董事會</p> | <ul style="list-style-type: none"> • Oversee the ESG strategies, policies, objectives and targets 監督 ESG 戰略、政策、目標和指標 • Develop and review the Group's ESG responsibilities, vision, strategies, frameworks, principles and policies 建立和審查集團的 ESG 責任、願景、戰略、框架、原則和政策 |
| <p>ESG Committee at Board level 董事級 ESG 委員會</p> | <ul style="list-style-type: none"> • Compose of Chairlady, one Executive Director and one Non-executive Director 由主席、一名執行董事和一名非執行董事組成 • Guide and review the ESG strategies, policies, objectives and targets progress 指導和審查 ESG 戰略、政策、目標和指標的進展情況 • Help the Board to identify and assess potential risks and opportunities regarding ESG matters 幫助董事會識別和評估與 ESG 相關的潛在風險和機遇 |
| <p>Senior Management 高級管理層</p> | <ul style="list-style-type: none"> • Advise and support the Board on ESG matters, strategies, policies 就 ESG 事項、戰略及政策向董事會提供建議和支持 • Review and monitor the Group's ESG policies, measures and progress to ensure compliance with legal and regulatory requirements 審查和監督集團的 ESG 政策、措施和進展，確保符合法律和監管要求 • Overall management and monitoring of ESG performance and targets ESG 表現及目標之全面管理 |
| <p>ESG Working Group ESG 工作小組</p> | <ul style="list-style-type: none"> • Compose of department heads, including Finance Department, Company Secretarial Department and Human Resources and Administration Department 由各部門主管組成，包括財務部門、公司秘書部門、人力資源部門和行政部門 • Report to the Board and senior management regarding relevant KPIs and target progress 向董事會和高級管理層報告有關的 KPI 和目標進展 • Enhance the materiality assessment and reporting process 加強重要性評估和報告程序 • Implement and enforce the ESG policies approved by the Board on a continuous basis 持續實施和執行董事會批准的 ESG 政策 • Review the achievement of ESG goals regularly 定期審查 ESG 目標的成果 • Review the ESG megatrend and related risks and opportunities, including climate-related issues 審查 ESG 大趨勢和相關的風險和機遇，包括與氣候有關的議題 |
| <p>Department Heads and other Employees 部門主管和其他僱員</p> | <ul style="list-style-type: none"> • Implement ESG action plan and related initiatives 實施 ESG 行動計劃和相關舉措 • Collect environmental performance data on the projects we build and manage 收集我們建造和管理的項目的環境績效數據 • Refine our data collection methodology and system 完善我們的數據收集方法和系統 • Improve the communication of KPIs and targets to better track and monitor the sustainability 改善關鍵績效指標和目標的溝通，以更好地跟蹤和監測可持續性 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

United Nations' Sustainable Development Goals

The Group is a supporter of the United Nations' Sustainable Development Goals which aim to tackle climate change and address a range of social needs.

As a responsible corporate citizen, we acknowledge the emerging global trends outlined in the SDGs and we are committed to contribute and tackle the sustainability challenges.

We believe that 11 of the SDGs are relevant to our business operations and corporate policies, including:

聯合國可持續發展目標

本集團是聯合國可持續發展目標的支持者，這些目標旨在應對氣候變化和滿足一系列社會需求。

作為負責任的企業公民，我們承認可持續發展目標中概述的新興全球趨勢，致力於為應對可持續發展挑戰作出貢獻。

我們認為可持續發展目標其中11個目標與我們的業務營運和企業政策相關，其中包括：





STAKEHOLDER ENGAGEMENT

The Group recognises that the views and expectations of our stakeholders are vital to the Group. In order to define the issues that are relevant and material to our business with respect to sustainability, the Group actively engage with our stakeholders to understand what issues they are most concerned with. In our daily operation, we actively exchange information with our stakeholders through our transparent platform while devoting to continuous improvement of our communication system.

Stakeholder engagement helps the Group's business strategies which meet the needs and the expectations of the stakeholders, thereby reduces the potential risks, and strengthens the important relationships. The Group actively communicates with its identified key stakeholders through various channels, as set forth below:

持份者參與

本集團知悉持份者的觀點和期望對本集團至關重要。為了界定與我們業務有關和重要的可持續發展議題，本集團積極與我們的持份者接觸，了解他們所關心的議題。在我們的日常運作中，我們通過透明的平台積極與持份者交流資訊，同時我們致力於不斷改進我們的溝通系統。

持份者的參與有助於集團的業務戰略以滿足持份者的需求和期望，從而減低潛在的風險，並加強重要的關係。本集團通過以下各種渠道積極與已識別的關鍵持份者進行溝通。

| Stakeholders 持份者 | Expectations and Concerns 期望與關注 | Communication Channels 溝通渠道 |
|--|--|---|
| Government and Regulatory Authorities 政府及監管機構 | <ul style="list-style-type: none"> Compliance with laws and regulations 遵守法律和法規 Anti-corruption policies 反貪污政策 Contribution to the local economy 對當地經濟的貢獻 | <ul style="list-style-type: none"> Supervision and inspection 監督和檢查 Annual reports, interim reports, ESG reports and other public information 年度報告、中期報告、ESG 報告和其他公開資訊 |
| Shareholders and Investors 股東和投資者 | <ul style="list-style-type: none"> Return on investments 投資回報 Corporate governance 公司管治 Business ethics 商業道德 | <ul style="list-style-type: none"> Annual general meetings and other general meetings 年度股東大會和其他股東會議 Company website 公司網站 Press releases/announcements 新聞發佈/公告 Annual reports, interim reports, ESG reports and other public information 年度報告、中期報告、ESG 報告和其他公開資訊 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| Stakeholders 持份者 | Expectations and Concerns 期望與關注 | Communication Channels 溝通渠道 |
|------------------------|---|--|
| Employees 僱員 | <ul style="list-style-type: none"> Employees' remuneration and benefits 員工的薪酬和福利 External and internal training and development opportunities 外部與內部培訓和發展機會 Health and safety in the workplace 工作場所的健康和安全 | <ul style="list-style-type: none"> Performance appraisals 績效評估 Regular meetings and trainings 定期會議和培訓 Emails, notice boards and team building activities 電子郵件、通知欄以及團隊建設活動 |
| Customers 客戶 | <ul style="list-style-type: none"> Product and service quality assurance 產品和服務質量的保證 Protection of customers' privacy and rights 保護客戶的私隱和權利 Continuous promotion of reliable products/services to customers 持續向客戶推廣可靠的產品/服務 | <ul style="list-style-type: none"> Customers' satisfaction surveys 客戶的滿意度調查 Face-to-face meetings and onsite visits to customers 面對面會議和現場訪問客戶 Customer service hotline and emails 客戶服務熱線和電子郵件 |
| Suppliers 供應商 | <ul style="list-style-type: none"> Fair and open procurement 公平、公開的採購 Win-win cooperation 合作雙贏 | <ul style="list-style-type: none"> Contracts and agreements 合同和協議 Suppliers' satisfaction assessment 供應商的滿意度評估 Meetings and site visits 會議和現場訪問 Telephone discussions 電話討論 Emails 電子郵件 Respond to suppliers on customer and market news 就客戶和市場消息向供應商作出回應 |
| General Public 一般公眾 | <ul style="list-style-type: none"> Involvement in communities 參與社區活動 Code of conduct 行為準則 Environmental protection awareness 環境保護意識 | <ul style="list-style-type: none"> Public welfare activities 公益活動 Company website 公司網站 Enquiry mailbox 查詢信箱 |



MATERIALITY ASSESSMENT

Focusing on the most important ESG issues can help the Group better utilise its resources to address issues and reduce associated risks. In preparing the ESG Report, the Group directly engaged with stakeholders as part of the materiality assessment process to identify and prioritise the issues to be included in this ESG Report which the Board believes would have significant impact on the Group's business and its stakeholders.

重要性評估

關注最重要的 ESG 議題可以幫助集團更好地利用其資源來應付議題並降低相關風險。在編寫 ESG 報告的過程中，作為重要性評估過程的一部分，集團直接與持份者接觸，以確定將列入 ESG 報告的議題並確定其優先次序。董事會認為這些議題將對集團的業務及其持份者產生重大影響。

| |
|--|
| <p>Stage 1 – Identification</p> <p>第一階段 — 識別</p> |
| <p>A selection of ESG issues that may reasonably be considered important for the Group and its stakeholders from various sources, including listing rules requirement, internationally recognised standards, industry trends and internal policies. 28 issues were identified and grouped into 4 categories: Environmental, Employment and Labour Practices, Operating Practices and Community.</p> <p>從不同的來源，包括上市規則要求、國際認可的標準、行業趨勢和內部政策，選擇可能被合理地認為對集團及其持份者重要的 ESG 議題。我們總共識別了 28 個議題，並將其歸為 4 個類別：環境、僱傭及勞工常規、營運慣例和社區。</p> |
| <p>Stage 2 – Prioritisation</p> <p>第二階段 — 確定優先次序</p> |
| <p>Conducted online surveys to rate the importance of each issue from the perspective of a stakeholder and the Group using a scale of 1 to 5. Developed the materiality matrix based on the scores of the surveys, set the threshold for materiality (i.e. at a score of average) and prioritised a list of sustainability issues.</p> <p>我們進行在線調查，從持份者和集團的角度對每個議題的重要性進行評分，評分標準為 1 至 5。根據調查的分數制定了重要性矩陣，設定了重要性的門檻（即平均分），並確定了可持續性議題的優先次序。</p> |
| <p>Stage 3 – Validation</p> <p>第三階段 — 驗證</p> |
| <p>Management reviewed the materiality matrix and the threshold for materiality. ESG issues, with a score of average or above from the perspective of a stakeholder and the Group, were prioritised as the most important sustainability issues for the Group to address and report on.</p> <p>管理層審查了重要性矩陣和重要性的門檻。從持份者和集團的角度來看，ESG 議題的得分在平均分或以上，將被優先列為集團要處理和報告的最重要的可持續發展議題。</p> |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Materiality Matrix

Based on the result of the materiality assessment, the Board believes that the most pertinent sustainability issues which are material to both the Group and its stakeholders include the following:

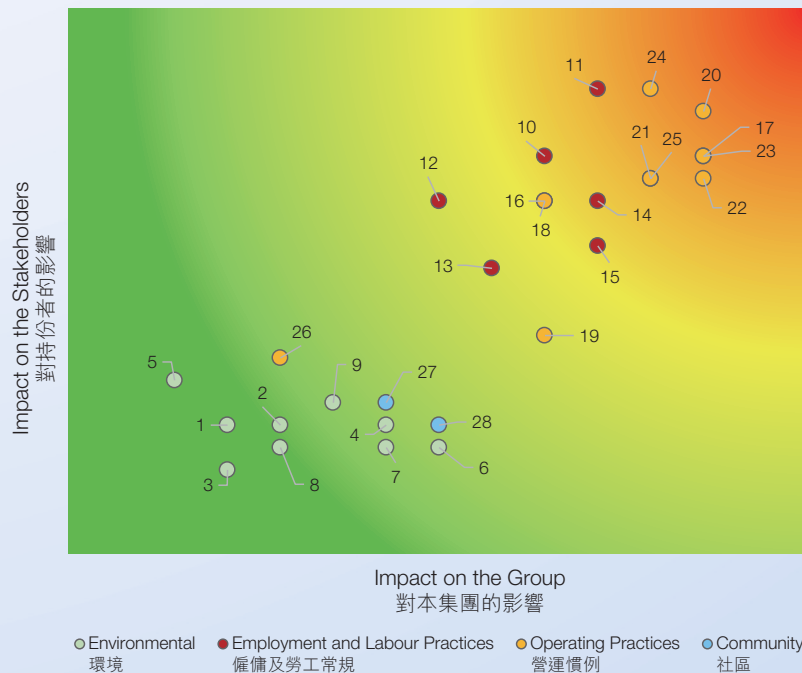
重要性矩陣

根據重要性評估的結果，董事會認為對集團及其持份者最重要且最相關的可持續性議題包括如下：



The feedback collected from the internal and external assessments was reviewed and analysed. The result of the materiality assessment is illustrated below:

審查和分析了從內部和外部評估中收集的反饋。重要性評估的結果如下圖所示：





| | | Employment and Labour | | | | | |
|---------------|---|-----------------------|---|---------------------|--|----|--|
| Environmental | | Practices | | Operating Practices | Community | | |
| 環境 | | 僱傭及勞工常規 | | 營運慣例 | 社區 | | |
| 1 | Air emissions management 大氣污染物排放管理 | 10 | Employment practices 僱傭措施 | 18 | Responsible supply chain management 負責任的供應鏈管理 | 27 | Contributions to the society 社區貢獻 |
| 2 | Greenhouse gas (“GHG”) emissions management 溫室氣體排放管理 | 11 | Talent attraction and retention 人才吸引與留任 | 19 | Compliance with regulations on marketing, product and service labelling 遵守市場推廣及產品和服務標籤的法規 | 28 | Communication and connection with local community 與當地社區的交流和聯繫 |
| 3 | Waste management 廢棄物管理 | 12 | Diversity and equal opportunities 多元法及平等機會 | 20 | Customers’ privacy and confidentiality 客戶的私隱和保密 | | |
| 4 | Energy management 能源管理 | 13 | Anti-discrimination 反歧視 | 21 | Customer satisfaction 顧客滿意度 | | |
| 5 | Water and effluent management 用水及污水管理 | 14 | Occupational health and safety 職業健康與安全 | 22 | Intellectual property 知識產權 | | |
| 6 | Use of materials 材料使用 | 15 | Staff development and training 僱員發展與培訓 | 23 | Safety and quality of projects/services/products 項目／服務／產品安全及質量 | | |
| 7 | Use of natural resources 天然資源使用 | 16 | Human rights in the workplace 工作場所人權 | 24 | Business ethics 商業道德 | | |
| 8 | Biodiversity 生物多樣性 | 17 | Prohibition of child labour or forced labour 禁止使用童工或強制勞工 | 25 | Anti-corruption 反貪污 | | |
| 9 | Climate change 氣候變化 | | | 26 | Public policy 公共政策 | | |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

COMMUNITY INVESTMENT

社區投資

Contribution to Community and Environment

對社區和環境的貢獻

The Group believes that community contribution is important for sustainable development as it helps to establish a harmonious society. We aim to develop long-term relations with our stakeholders based on mutual trust, respect and integrity. In recognition of our social duty as a responsible corporate citizen, the Group is committed to investing in different focus areas in a diverse manner, involving aspects such as well-being and inclusiveness, education and caring, and environmental awareness. The Group contributes to the following SDGs by its community involvement and the conservation of ecosystem:

本集團認為社區貢獻對可持續發展非常重要，因為它有助於建立一個和諧的社會。我們的目標是在相互信任、尊重和誠信的基礎上與我們的持份者發展長期關係。作為一個負責任的企業公民，我們認清本集團的社會責任，致力以多樣化的方式投資於不同的重點領域，包括福祉與包容性、教育與關愛、環保意識等方面。本集團通過多樣化的社區參與和促進生態系統保護，為以下可持續發展目標作出貢獻：



Education and Caring

教育與關懷

During the Report Period, we sponsored HKD\$4,800 to the Love Link of Hong Kong to empower and foster the Youth Training and Empowerment program, with the spirit of caring, connecting, giving back to the community. The project's objective is to inspire and exert influence on individuals in their vicinity, encouraging their active involvement in promoting Hong Kong's charitable endeavours through conducting interviews, filming, and engaging in video post-production.

報告期內，我們向香港愛心連線贊助了4,800港元，用以積極參與、推動香港青少年培訓及就業機會計劃，愛心關懷、連成一線、回饋社會。該項目旨在通過採訪、拍攝和視頻後期制作，啟發和影響身邊的人，鼓勵他們積極參與推動香港的慈善事業。





In October 2023, AMT supported the Hang Seng University of Hong Kong (“**HSUHK**”)s “Uniquely Common” Concert by donating HK\$50,000. HSUHK is a non-profit private university and the donation will be the funds for their campus expansion project “Creative Humanities Hub”. This donation is crucial to the advancement of local tertiary education.

2023年10月，美亞科技捐出50,000港元，支持香港恒生大學的「不一樣的平凡」音樂會。香港恒生大學是一所非牟利私立大學，這筆捐款將作為其校園擴建項目「創意人文館」的資金，對推動本地高等教育的發展至關重要。



Environmental awareness

In June 2023, the Group participated in the Caritas Jockey Club ‘One More Lap’ Computer Donation Programme. 8 notebooks and 1 LCD Mon were donated to the Caritas Jockey Club. The donated electronic products will be tested and recovered to produce remanufactured laptops with good performance. Then, the refurbished items will be provided to NGOs and needy people at an affordable price, and some of them will be donated to the needy free of charge. This programme demonstrates our efforts in environmental protection through the electronic products recycling.

環保意識

2023年6月，集團參與了明愛賽馬會「提步向前」電腦捐贈計劃。集團向明愛賽馬會捐贈了8台手提電腦及1台顯示器。捐贈的電子產品將經過測試和復原，以生產性能良好的再造手提電腦。然後，翻新後的產品將以合理價格提供給非政府機構和有需要的人士，部分產品將免費捐贈給有需要的人士。這項計劃體現了我們通過回收電子產品在環境保護方面所作出的努力。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ENVIRONMENTAL PROTECTION

Corporate Environmental Policy

We pledge to reduce our environmental impact throughout our operation. We are accountable to protect the earth and to build a sustainable future for our future generations. The Group is committed to upholding high environmental standards to fulfil relevant requirements under applicable laws or ordinances during the operation of the business. The Group has obtained ISO 9001:2015 Quality Management System and ISO 14001:2015 Environmental Management System certifications for its standardised management systems in monitoring environmental performance.

The Group has set clear emission reduction targets. In short-term, we are aiming to reduce GHG emissions intensity, emissions intensity regarding air pollutants, waste and wastewater, energy consumption and resources consumption by 3% before 2026 from the 2022 baseline. In mid-term, we are aiming to reduce GHG emissions intensity, emissions intensity regarding air pollutants, waste and wastewater, energy consumption and resources consumption by 9% before 2036 from the 2022 baseline. These emissions reduction and energy conservation targets will be reviewed dynamically by the Board. The Group's long-term goal aligns with the sustainability goals of the Hong Kong Government to achieve carbon neutrality before 2050.

During the Reporting Period, the Group engaged a 3rd party consultant to conduct a sustainability assessment and develop a net-zero roadmap for the Group. The consultant performed a review of the Group's ESG Policy and Strategy using their In-house Sustainability Assessment Tool, covering aspects such as "Risk Management", "Labours and Employment", "Resources and Pollution", "Community", "Land", "Biodiversity", "Indigenous People" and "Cultural Heritage". Additionally, the consultant reviewed the available GHG emissions data of the Group and utilized their In-house Net-Zero Trajectory model to develop a net-zero roadmap for the Group, referencing the "Practical Net-Zero Guide for Business" published by the Hong Kong Stock Exchange and the "SBTi Corporate Net-Zero Standard" published by the Science Based Targets initiative. The Group will consider the recommendations from consultant to enhance the Group's ESG performances in the future.

環境保護

企業環境政策

我們承諾在整個營運過程中減少對環境的影響。我們有責任保護地球，為我們的後代建立一個可持續的未來。本集團致力維持高環境標準，在業務營運期間符合適用法律或條例的相關要求。於報告期內，本集團已為其監管環境績效之標準化管理系統取得ISO 9001:2015質量管理體系及ISO 14001:2015環境管理體系認證。

本集團制定了明確的減排目標。在短期而言，我們的目標是在2026年之前將溫室氣體排放強度、空氣污染物排放強度、廢物和廢水排放強度、能源消耗強度和資源消耗強度在2022年的基礎上減少3%。在中期而言，我們的目標是在2036年之前，將溫室氣體排放強度、空氣污染物排放強度、廢物和廢水排放強度、能源消耗強度和資源消耗強度在2022年基線的基礎上減少9%。這些減排和節能目標將由董事會動態審查。本集團的長遠目標與香港政府在2050年前實現碳中和的可持續發展目標一致。

報告期內，本集團聘請了一家第三方顧問公司進行可持續發展評估，並為集團制定了淨零排放路線圖。該顧問利用其內部可持續發展評估工具對集團的ESG政策和戰略，包括「風險管理」、「勞工和就業」、「資源和污染」、「社區」、「土地」、「生物多樣性」、「原住民」和「文化遺產」等方面進行了審查。此外，顧問審查了集團現有的溫室氣體排放數據，並利用其內部淨零排放軌跡模型，為集團制定了淨零排放路線圖，同時參考了聯交所發布的《企業淨零排放實用指南》和科學目標倡議組織發布的《SBTi企業淨零排放標準》。集團將考慮顧問的建議，以提升集團未來在ESG方面的表現。



Our Environmental Management System and emission reduction target align with SDG 12 and SDG 14.

我們的環境管理系統和減排目標與可持續發展目標 12 和可持續發展目標 14 保持一致。



SDG 12: 負責任消費和生產



SDG 14: 水下生物

Compliance information for relevant laws and regulations

The Group strictly abides by all the applicable laws and regulations regarding air and GHG emissions, wastewater discharge, noise, waste generation and disposal, as set out in the countries and regions where the Group operates, including but not limited to:

Hong Kong

- Air Pollution Control Ordinance (Cap. 311);
- Waste Disposal Ordinance (Cap. 354);
- Water Pollution Control Ordinance (Cap. 358); and
- Noise Control Ordinance (Cap. 400).

PRC

- The Environmental Protection Law of the PRC;
- Law of the PRC on Environmental Impact Assessment;
- Law of the PRC on the Prevention and Control of Atmospheric Pollution;
- Law of the PRC on the Prevention and Control of Environmental Pollution by Solid Wastes;
- Law of the PRC on Prevention and Control of Water Pollution; and
- Law of the PRC on Prevention and Control of Environmental Noise Pollution.

相關法律和法規的合規資訊

本集團嚴格遵守於經營所在國家和地區的有關空氣污染物和溫室氣體排放、廢水排放、噪音、廢物產生和處置的所有適用法律法規，包括但不限於：

香港

- 《空氣污染管制條例》(第 311 章)；
- 《廢物處置條例》(第 354 章)；
- 《水污染管制條例》(第 358 章)；及
- 《噪音管制條例》(第 400 章)。

中國

- 《中華人民共和國環境保護法》；
- 《中華人民共和國環境影響評價法》；
- 《中華人民共和國大氣污染防治法》；
- 《中華人民共和國固體廢物污染環境防治法》；
- 《中華人民共和國水污染防治法》；及
- 《中華人民共和國環境噪聲污染防治法》。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

During the Reporting Period, the Group complied with all the relevant laws and regulations and did not receive any fine, complaint or warning related to any material non-compliance in this regard.

Emission Management

The major focus of the Group's emission management strategy is to limit its emissions by reducing energy consumptions within our operation. Specific measures have already been taken in place, which include maintaining indoor temperature at an optimal level for comfort, installing LED lighting system in offices, encouraging the employees to switch off the computers and monitors when not utilised, setting office machines such as copiers and TV monitors to switch off automatically after office hours, avoiding unnecessary travel arrangement by utilising modern telecommunication system, planning driving routes and sustainable air travel, and putting up signage emphasising the importance of energy saving at offices.

Our environmental management strategy aligns with SDG 8, SDG 11 and SDG 12.

在報告期內，本集團遵守所有相關法律法規，並未因重大違規而受到任何罰款、投訴或警告。

排放管理

本集團的排放管理策略主要是通過減少營運的能源消耗來限制我們的排放。我們已採取具體措施，包括將室內溫度保持在最佳舒適度、在辦公室安裝LED燈照明系統、鼓勵員工在不使用電腦和顯示器時關閉裝置、在複印機和電視等辦公設備設置在辦公時間後的自動關閉模式、充分利用現代電訊系統以避免不必要的行程安排、規劃行車路線和可持續航空旅行、並在辦公室張貼強調節能重要性的標誌。

我們的環境管理策略與可持續發展目標8、可持續發展目標11和可持續發展目標12保持一致。



Air emissions

Based on our assessment, the Group's main source of air pollutant emissions during the Reporting Period was generated from the vehicle fleets that consumed unleaded petrol.

空氣排放物

根據我們的評估，於報告期內，本集團大氣污染物排放的主要來源是消耗無鉛汽油的車隊。



The Group's air pollutant emissions data during the Reporting Period are tabulated below:

報告期內，本集團大氣污染物排放數據如下表：

| Air Pollutant data ¹ as at 31 March | | Unit | 2023/24 | 2022/23 | 2021/22 |
|--|------------------------|-------|-------------|---------|---------|
| 截至3月31日的大氣污染物數據 ¹ | | 單位 | | | |
| Nitrogen Oxides (NO _x) | 氮氧化物(NO _x) | kg 千克 | 6.56 | 10.74 | 8.87 |
| Sulphur Oxides (SO _x) | 硫氧化物(SO _x) | kg 千克 | 0.26 | 0.96 | 0.73 |
| Particulate Matters (PM) | 懸浮粒子(PM) | kg 千克 | 0.52 | 1.57 | 1.07 |

GHG emissions

溫室氣體排放

The Group's direct GHG emissions (Scope 1) were mainly generated from the vehicle fleets that consumed unleaded petrol during the Reporting Period. The Group's indirect GHG emissions were mainly generated from purchased electricity of Scope 2, and the purchased goods and services, fuel- and energy-related activities (not included in scope 1 or scope 2), waste generated in operations and business air travel of Scope 3.

在報告期內本集團的直接溫室氣體排放(範圍1)主要來自消耗的無鉛汽油的車隊。本集團的間接溫室氣體排放主要來自範圍2的外購電力，以及範圍3的採購的產品和服務、燃料與能源相關活動(不包括在範圍1或範圍2中)、營運過程產生的廢棄物和商務航空旅行。

During the Reporting Period, the total GHG emissions intensity increased compared to the previous financial year. This was mainly due to the return to normal office operations after the epidemic, hence increased the usage of electricity and the frequency of business travel. Looking ahead, the Group strives to enhance the data collection system to provide a more comprehensive environmental disclosure, especially for Scope 3 emissions. Our GHG reduction target will be reviewed regularly based on our continuously improving emissions data collection system for fair comparison.

報告期內，溫室氣體總排放強度與上一財政年度相比有所增加。這主要是由於疫情過後，公司恢復了正常辦公運作，因此增加了電力的使用和商務旅行的頻率。展望未來，集團致力於加強數據收集系統，以提供更全面的環境披露，尤其是範圍3排放。我們的溫室氣體減排目標將根據我們不斷改進的排放數據收集系統進行定期審查，以進行公平比較。

¹ Emissions from mobile source fuel consumption of the Group are covered. Air emissions are calculated using methodologies and emission factors based on i) "How to prepare an ESG Report? Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange; ii) the "Technical Guide for Compilation of Emission Inventory of Air Pollutants from Road Motor Vehicles (Trial)" and the "Technical Guide for Compilation of Emission Inventory of Air Pollutants from Non-road Mobile Sources (Trial)" issued by the Ministry of Ecology and Environment of the PRC ("MEE"); and iii) the "Energy Statistics Manual" issued by the International Energy Agency ("IEA").

¹ 涵蓋了本集團移動源燃料消耗的排放。空氣排放物的計算方法和排放因子基於一)聯交所發佈的《如何編備環境、社會及管治報告？附錄二：環境關鍵績效指標匯報指引》；二)中華人民共和國生態環境部發佈的《道路機動車大氣污染物排放清單編製技術指南(試行)》和《非道路移動源大氣污染物排放清單編製技術指南(試行)》；及三)國際能源署發佈的《能源統計手冊》。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

The Group's GHG emissions data during the Reporting Period are tabulated below: 報告期內，本集團溫室氣體排放數據如下表：

| GHG emissions data as at 31 March ² 截至3月31日的溫室氣體排放數據 ² | Sources 來源 | Unit 單位 | 2023/24 | 2022/23 | 2021/22 |
|---|--|---|---------------|---------------|---------------|
| Scope 1 ³ 範圍 1 ³ | Vehicle fuel combustion and heating 汽車燃料及供暖 | tonnes CO ₂ -equivalent 公噸二氧化碳當量 | 45.39 | 150.28 | 115.89 |
| Scope 2 ⁴ 範圍 2 ⁴ | Purchased electricity ⁵ 外購電力 ⁵ | tonnes CO ₂ -equivalent 公噸二氧化碳當量 | 222.42 | 129.48 | 152.78 |
| Scope 3 ⁶ 範圍 3 ⁶ | Business air travel 商務航空旅行 | tonnes CO ₂ -equivalent 公噸二氧化碳當量 | 84.73 | 53.59 | 62.70 |
| | Purchased goods and services ⁷ 採購的產品和服務 ⁷ | tonnes CO ₂ -equivalent 公噸二氧化碳當量 | 2.78 | - | - |
| | Fuel- and energy-related activities ⁷ 燃料與能源相關活動 ⁷ | tonnes CO ₂ -equivalent 公噸二氧化碳當量 | 49.25 | - | - |
| | Waste generated in operations ⁷ 營運過程產生的廢棄物 ⁷ | tonnes CO ₂ -equivalent 公噸二氧化碳當量 | 1.27 | - | - |
| Total 總計 | | tonnes CO ₂ -equivalent 公噸二氧化碳當量 | 405.84 | 333.35 | 331.36 |
| Intensity 強度 | | tonnes CO ₂ -equivalent per employee ⁸ 每位員工公噸二氧化碳當量 ⁸ | 1.53 | 1.03 | 1.06 |

² GHG emissions from direct and indirect emission of the Group's business operations in the PRC and Hong Kong are covered. GHG emissions are calculated using methodologies, emission factors and global warming potential rates based on i) "How to prepare an ESG Report? Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange; ii) "General Guideline of the Greenhouse Gas Emissions Accounting and Reporting for Industrial Enterprises (Trial)" issued by the National Development and Reform Commission of the PRC; iii) "Emission Factors of China's Regional Power Grid Baseline for Emission Reduction Projects" issued by the MEE of the PRC; iv) "ICAO Carbon Emissions Calculator" developed by the International Civil Aviation Organisation ("ICAO"); v) the "Energy Statistics Manual" issued by the IEA; vi) "Synthesis Report of the Fifth Assessment Report" issued by the Intergovernmental Panel on Climate Change ("IPCC"); vii) "Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-6" issued by the U.S. Environmental Protection Agency; viii) "Greenhouse gas reporting: conversion factors 2023" issued by the U.K. Department for Environment Food & Rural Affairs; ix) "Life cycle Upstream Emission Factors 2023 (Pilot Edition)" issued by the IEA; and x) HK Electric 2023 Sustainability Report. Carbon dioxide (CO₂), methane (CH₄) and nitrous oxides (N₂O) are included in GHG calculations.

³ Scope 1: Direct emission from the business operations owned or controlled by the Group, such as emissions from petroleum consumption by vehicles.

⁴ Scope 2: "Energy Indirect" emissions from the resulting from the generation of purchased or acquired electricity, heating, cooling and steam consumed within the Group.

⁵ The Group has relocated its Hong Kong office in the financial year 2022/23 and 2023/24. As the electricity consumption costs are included in the rental expense in the financial year 2022/23, no separate electricity usage data were obtained in that year. The Scope 2 emissions from Hong Kong premise in the financial year 2021/22 and 2023/24 were 27.07 tonnes CO₂-equivalent and 29.59 tonnes CO₂-equivalent respectively.

⁶ Scope 3: All other indirect emissions that occur outside the Group, including both upstream and downstream emissions.

⁷ The data were newly disclosed during the Reporting Period.

⁸ The Group's total number of employees in the business operations of the PRC and Hong Kong as at the end of the financial year 2023/24, 2022/23 and 2021/22 were 265, 324 and 312 respectively.

² 涵蓋本集團在中國及香港的業務營運所產生的直接及間接溫室氣體排放。溫室氣體排放量的計算方法、排放因子和全球變暖潛能值基於一) 聯交所發佈的《如何編備環境、社會及管治報告？附錄二：環境關鍵績效指標匯報指引》；二) 中華人民共和國國家發展和改革委員會發佈的《工業企業溫室氣體排放核算與報告通用指南(試行)》；三) 中華人民共和國生態環境部發佈的《中國區域電網減排項目基準線排放因子》；四) 國際民用航空組織開發的「國際民用航空組織碳排放計算器」；五) 國際能源署發佈的《能源統計手冊》；六) 政府間氣候變化專門委員會發佈的《第五次評估報告綜合報告》；七) 美國國家環境保護局發佈的《按 NAICS-6 分類的供應鏈溫室氣體排放係數 v1.2》；八) 英國環境、食品及農村事務部發佈的《溫室氣體報告：2023 年轉換係數》；九) 國際能源署發佈的《2023 年生命周期上游排放係數(試驗版)》；及十) 《港燈 2023 年可持續發展報告》。溫室氣體計算中包含二氧化碳(CO₂)、甲烷(CH₄)和一氧化二氮(N₂O)。

³ 範圍 1：本集團擁有或控制的業務營運產生的直接排放，例如車輛石油消耗產生的排放。

⁴ 範圍 2：集團購買或獲得的電力、供暖、製冷和蒸汽消耗產生的「能源間接」排放。

⁵ 本集團在 2022/23 及 2023/24 財政年度搬遷其香港辦公室。由於 2022/23 財年的電力消耗成本已包含在租賃費用中，因此未獲得單獨的用電數據。在 2021/22 及 2023/24 財政年度，香港辦公室的範圍 2 排放量分別為 27.07 公噸二氧化碳當量及 29.59 噸二氧化碳當量。

⁶ 範圍 3：發生在集團外部的所有其他間接排放，包括上游和下游排放。

⁷ 報告期內新披露之數據。

⁸ 於 2023/24、2022/23 及 2021/22 財政年度末，集團在中國及香港業務營運的僱員總數分別為 265 人、324 人及 312 人。



Hazardous and non-hazardous Wastes

During the Reporting Period, the amount of ink cartridges used for general office printers is insignificant, which was the only type of hazardous waste identified by the Group. All of them were collected and recycled by suppliers and did not cause any negative impact to the environment. During the Reporting Period, 8 notebooks and 1 LCD Mon were recycled through the donation to charity group. The generation of non-hazardous waste results principally from the paper consumption for administrative work. In order to effectively reduce the use of paper, the Group promotes “Green Office” and “Paperless” initiative in the workplace. Employees are encouraged to view and handle documents on computers and e-platforms as practicable as possible. On the other hand, the Group handles and recycles hard copies of historical and expired documents carefully by employing trusted service provider.

The Group also promotes other environmentally friendly measures to reduce the disposal of used paper throughout the entire operation. We encourage our employees to reduce paper usage by using double-sided copying and by a more frequent use of electronic information systems for material sharing or internal administrative documents (such as implemented e-leave application system) as part of our environmental protection campaigns.

During the Reporting Period, the Group joined the Food Waste Collection Programme organised by the landlord and 0.13 tonnes of food waste was collected. In this programme, food waste undergoes filtration and is subsequently deposited into the decomposer. It is then processed with micro-organisms in the machine. The solid waste is reduced, and the remaining waste is sent to landfills.

有害和無害廢棄物

報告期內，一般辦公室打印機的墨盒（為本集團唯一被歸類為有害廢棄物）的使用量並不顯著，全部由供應商收集回收，因此未對環境造成任何負面影響。報告期內，本集團通過向慈善團體捐贈，回收了8台手提電腦和1台顯示器。無害廢物的產生主要來自行政工作的紙張消耗。為了有效減少使用紙張，本集團於工作場所內推廣「綠色辦公室」與「無紙化」倡議，鼓勵僱員於可行情況下盡量在電腦及電子平台上閱覽及處理文件。另一方面，本集團亦會聘用可信任的服務供應商小心處理及回收過期及舊有文件的列印本。

本集團亦推行了其他環保措施以減少在整個營運過程中對廢紙的處置。我們鼓勵員工通過使用雙面複印和更頻繁地使用電子系統進行資料共享或內部行政文件（例如已實施電子休假申請系統）來減少紙張的使用，作為我們環境保護運動的一部分。

報告期內，本集團參加了由出租人組織的「廚餘收集計劃」，共收集了0.13噸廚餘。在該計劃中，廚餘經過過濾後被放入分解機。然後，在機器中利用微生物進行廚餘處理。最終，固體廢物減少了，剩餘的廢物被送往堆填區。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

The Group's non-hazardous waste data during the Reporting Period are tabulated below:

報告期內，本集團無害廢棄物數據如下表：

| Waste data ⁹ as at 31 March 截至3月31日的廢棄物數據 ⁹ | Source 來源 | Unit 單位 | 2023/24 | 2022/23 | 2021/22 |
|--|--|---|--------------|---------|---------|
| Non-hazardous waste 無害廢棄物 | Used Paper ¹⁰ 用紙 ¹⁰ | tonnes 公噸 | 1.09 | 8.68 | 2.80 |
| | Food Waste ¹¹ 廚餘 ¹¹ | tonnes 公噸 | 0.13 | – | – |
| Intensity 強度 | | tonnes per employee ¹² 每位員工公噸 ¹² | 0.005 | 0.03 | 0.01 |
| Recycled Paper ¹³ 回收廢紙 ¹³ | | tonnes 公噸 | – | 0.89 | 4.77 |

⁹ Non-hazardous waste generated by paper consumption in daily office administration work in the PRC and Hong Kong and the food waste collected in Hong Kong office during the Reporting Period are covered.

⁹ 涵蓋報告期內中國及香港日常辦公行政工作中因用紙產生的無害廢物，以及在香港辦公室收集的廚餘。

¹⁰ As the weight per unit of publication cannot be quantified in the financial year 2023/24, no paper consumption data in publication was obtained. The total paper consumption in publication in the financial year 2021/22 and 2022/23 were 1.10 tonnes and 7.42 tonnes respectively.

¹⁰ 由於無法量化2023/24財政年度出版物的單一重量，因此未獲得出版物的紙張消耗數據。2021/22和2022/23財政年度的出版用紙總量分別為1.10噸和7.42噸。

¹¹ The data was newly disclosed during the Reporting Period.

¹¹ 報告期內新披露之數據。

¹² The Group's total number of employees in the business operations of the PRC and Hong Kong as at the end of the financial year 2023/24, 2022/23 and 2021/22 were 265, 324 and 312 respectively.

¹² 於2023/24、2022/23及2021/22財政年度末，集團在中國及香港業務營運的僱員總數分別為265人、324人及312人。

¹³ The quantity of recycled paper was too small and can be considered negligible during the Reporting Period.

¹³ 報告期內，因回收廢紙的數量太少，可以忽略不計。



Use of Resources

We are committed to improving the efficiency of energy use, advocating conservation of resources, and improving the efficiency of energy and resource consumption, which align with SDG 8 and SDG 12.

資源使用

我們致力於提高能源利用效率，倡導節約資源，提高能源資源消耗效率，這與可持續發展目標8和可持續發展目標12保持一致。



Compliance information for relevant laws and regulations

The Group strictly abides by all the applicable laws and regulations, as set out in the countries and regions where the Group operates, regarding use of energy and resources, including but not limited to the Energy Conservation law of the PRC and other laws and regulations.

相關法律法規的合規資訊

本集團嚴格遵守所在經營的國家和地區關於能源和資源使用的所有適用法律法規，包括但不限於《中華人民共和國能源節約法》及其他法律法規。

Energy consumption

The Group's direct energy consumption includes unleaded petrol of our vehicle fleet during the Reporting Period. The Group's indirect energy consumption includes purchased electricity. Direct and indirect energy consumption accounted for around 37.3% and 62.7% respectively. Compared to the previous financial year, the total energy consumption has decreased by approximately 40.6% mainly due to the adjustment of the company's vehicle usage, as well as the sale and transfer of vehicles in our PRC premises.

能源消耗

在報告期內，本集團的直接能源消耗包括車隊使用的無鉛汽油。本集團的間接能源消耗包括外購電力。直接和間接能源消耗分別約佔37.3%及62.7%。與上一財政年度相比，總能源消耗減少了約40.6%，主要原因是由於公司調整了車輛的使用，以及出售和轉讓了在中國場所的車輛。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

The Group's energy consumption data during the Reporting Period are tabulated below:

在報告期內，本集團能源消耗數據如下表：

Energy consumption data

as at 31 March¹⁴

截至3月31日的能源消耗數據¹⁴

| Sources 來源 | Unit 單位 | 2023/24 | 2022/23 | 2021/22 | |
|--|---|--|------------------------------------|------------------------------------|------------------------------------|
| Direct Energy Consumption 直接能源消耗 | Subtotal 小計 | kWh in '000s (GJ) 千個千瓦時 (千兆焦耳) | 169.15 (608.93) | 601.97 (2,167.10) ¹⁵ | 458.59 (1,650.94) ¹⁵ |
| Unleaded petrol 無鉛汽油 | litre 公升 | 17,646.14 | 64,895.94 | 49,076.86 | |
| Natural gas ¹⁶ 天然氣 ¹⁶ | m ³ 立方米 | - | - | 80.00 | |
| Indirect Energy Consumption 間接能源消耗 | Purchased electricity¹⁷ 外購電力 ¹⁷ | kWh in '000s (GJ) 千個千瓦時 (千兆焦耳) | 284.31 (1,023.50) | 160.81 (578.90) ¹⁵ | 194.14 (698.90) ¹⁵ |
| Total Energy Consumption 能源消耗總量 | | kWh in '000s (GJ) 千個千瓦時 (千兆焦耳) | 453.45 (1,632.43) | 762.78 (2,745.99) ¹⁵ | 652.73 (2,349.84) ¹⁵ |
| Intensity 強度 | | kWh in '000s per employee (GJ per employee)¹⁸ 每位員工千個千瓦時 (每位員工千兆焦耳) ¹⁸ | 1.71 (6.16) | 2.35 (8.48) ¹⁵ | 2.09 (7.53) ¹⁵ |

¹⁴ Data of direct and indirect energy consumption of the Group's offices in the PRC and Hong Kong are covered. The energy consumptions are calculated using methodologies and emission factors based on i) "How to prepare an ESG Report? Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange; ii) "General Guideline of the Greenhouse Gas Emissions Accounting and Reporting for Industrial Enterprises (Trial)" issued by the National Development and Reform Commission of the PRC; and iii) the "Energy Statistics Manual" issued by the IEA.

¹⁴ 涵蓋集團在中國和香港辦公室的直接和間接能源消耗數據。能源消耗的計算方法和排放因子基於一)聯交所發佈的《如何編備環境、社會及管治報告？附錄二：環境關鍵績效指標匯報指引》；二)中華人民共和國國家發展和改革委員會發佈的《工業企業溫室氣體排放核算與報告通用指南(試行)》；及三)國際能源署發佈的《能源統計手冊》。

¹⁵ The data in the financial year 2021/22 and 2022/23 was restated with a quantitative change due to the update in our calculation methodology. The energy consumption in GJ is higher than that previously reported.

¹⁵ 由於我們更新了計算方法，2021/22和2022/23財政年度的數據在數量上發生了變化。以千兆焦耳為單位的能源消耗高於之前的報告。

¹⁶ The consumption of natural gas was too small and can be considered negligible in the financial year 2022/23 and 2023/24.

¹⁶ 在2022/23及2023/24財政年度，因天然氣的消耗量太少，可以忽略不計。

¹⁷ The Group has relocated its Hong Kong office in the financial year 2022/23 and 2023/24. As the electricity consumption costs are included in the rental expense in the financial year 2022/23, no separate electricity usage data were obtained in that year. The Scope 2 emissions from Hong Kong premise in the financial year 2021/22 and 2023/24 were 38.13 kWh in '000s and 44.83 kWh in '000s respectively.

¹⁷ 本集團在2022/23及2023/24財政年度搬遷其香港辦公室。由於其電力消耗成本已包含在租賃費用中，因此未獲得單獨的用電數據。2021/22財政年度及2023/24財政年度，從香港購入的電力數據分別為38.13千個千瓦時及44.83千個千瓦時。

¹⁸ The Group's total number of employees in the business operations of the PRC and Hong Kong as at the end of the financial year 2023/24, 2022/23 and 2021/22 were 265, 324 and 312 respectively.

¹⁸ 於2023/24、2022/23及2021/22財政年度末，集團在中國及香港業務營運的僱員總數分別為265人、324人及312人。



Water usage

Water resources are mainly used in the offices in Hong Kong and the PRC for domestic purposes of basic cleaning and sanitation. The existing water supply meets our daily operational needs and there is no issue in sourcing water. We strive to conserve water by adopting a wide range of measures. We regularly check on faucets to avoid unnecessary leakage. We post water saving reminders to actively promote water conservation awareness among our employees.

The Group's water usage data during the Reporting Period are tabulated below:

Water consumption data as at 31 March¹⁹ 截至3月31日的耗水量數據¹⁹

| | Unit 單位 | 2023/24 | 2022/23 | 2021/22 |
|--------------------------|--|-----------------|----------|----------|
| Water Consumption | m³ (megalitre) | 1,111.90 | 1,278.11 | 1,203.00 |
| 耗水量 | 立方米(兆升) | (1.11) | (1.28) | (1.20) |
| Intensity | m³ per employee²⁰ | 4.20 | 3.94 | 3.86 |
| 強度 | 每位員工立方米 ²⁰ | | | |

Packaging material

Given the business nature of the Group, we do not involve any significant usage of packaging materials. We advocate efficient use of material in our daily office operations.

用水量

水資源主要用於香港和中國辦公室的基本清潔和衛生的家居用途。現有的供水足以滿足我們的日常營運需要，在水源方面沒有問題。我們通過採取多種措施努力節約用水。我們會定期檢查水龍頭，以避免不必要的洩漏。我們亦有張貼節水提示，積極提高員工的節水意識。

在報告期內，本集團用水量數據如下表所示：

包裝材料

鑑於本集團的業務性質，我們並無大量使用包裝材料。我們提倡在日常辦公室營運中有效使用材料。

¹⁹ The data on water consumption of the Group's business operations in the PRC and Hong Kong during the Reporting Period are covered.

²⁰ The Group's total number of employees in the business operations of the PRC and Hong Kong as at the end of the financial year 2023/24, 2022/23 and 2021/22 were 265, 324 and 312 respectively.

¹⁹ 涵蓋報告期內本集團在中國和香港的業務用水量數據。

²⁰ 於2023/24、2022/23及2021/22財政年度末，集團在中華人民共和國及香港業務營運的僱員總數分別為265人、324人及312人。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

The Environment and Natural Resources

As an environmentally conscious company, the Group recognises climate change as the most significant environmental impact to its business activity. The Group promotes sustainable use and management of resources and promotes adaptation to climate change. We encourage our employees to perform following actions in order to reduce energy consumption and material wastage as a green office:

Waste Management

- Promote “Paperless” initiative in the workplace;
- Collect and recycle used toner or ink cartridges;
- Reuse office stationery (e.g. envelopes, files and folders);
- Evaluate the usage of material to avoid overstocking;
- Encourage employees to print and photocopy on both sides of paper;
- Communicate and disseminate information by electronic means;
- Set double-sided printing and toner save mode as default for printers and photocopiers;
- Purchase paper with recycled content;
- Reduce paper towel consumption by installing electric hand dryers;
- Send electronic greeting cards instead of paper ones at festive seasons; and
- Encourage recycling by placing waste sorting bins/devices for different recyclable materials (e.g. waste paper and plastics).

環境及天然資源

作為一家具有環保意識的公司，集團將氣候變化視為對其業務活動最重要的環境影響。本集團促進資源的可持續利用和管理，促進適應氣候變化。我們鼓勵我們的員工採取以下行動，以減少能源消耗和材料浪費以打造綠色辦公室：

廢物管理

- 於工作場所內推廣「無紙化」倡議；
- 收集和回收用過的碳粉或墨水匣；
- 重複使用辦公室文具（例如信封、文件和文件夾）；
- 評估材料的使用量以避免庫存過剩；
- 鼓勵員工在紙張的兩面打印和複印；
- 通過電子方式交流和傳播資訊；
- 設置打印機和複印機默認雙面打印和省墨模式；
- 購買含有可回收成分的紙張；
- 通過安裝電動乾手器以減少紙巾消耗；
- 在節日期間發送電子賀卡代替紙質賀卡；及
- 通過放置用於不同可回收材料（例如廢紙和塑料）的廢物分類箱／設備來鼓勵回收。



Use of Resources

- Heating and Cooling System Management;
- Set the minimum air-conditioning temperature at 25.5°C;
- Turn off air-conditioning units when not using the office;
- Lower window blinds and curtains before leaving office to reduce direct sunlight;
- Avoid air-conditioners being directly exposed to the sun;
- Clean the air conditioner filters and fan coil units regularly to maintain efficient operation;
- Apply ultraviolet (UV) light protection film to windows in order to reduce heat absorption;
- Use low-emissivity glass to block ultraviolet from heat generation;
- Adopt water-cooled air conditioning system;
- Use split-type air conditioners that have obtained Grade 1 energy label; and
- Allow employees to dress lightly to minimise the use of air conditioning in hot months.

Lighting System Management

- Turn off the lights when not using the office;
- Utilise natural daylight as much as possible;
- Keep lighting fixtures clean in order to optimise their energy efficiency;
- Set up independent lighting switches in different light areas; and
- Adopt high-efficiency lighting units (e.g. LED lighting).

資源使用

- 加熱和冷卻系統管理；
- 將最低空調溫度設置為 25.5°C；
- 不使用辦公室時關閉空調；
- 離開辦公室前放下百葉窗和窗簾，以減少陽光直射；
- 避免冷氣機直接暴露在陽光下；
- 定期清潔空調過濾器和風機盤管，以保持高效運行；
- 在窗戶上貼上紫外線保護膜，以減少熱量吸收；
- 使用低輻射玻璃來阻擋紫外線產生的熱量；
- 採用水冷空調系統；
- 使用獲得一級能源標籤的分體式空調；及
- 允許員工穿著輕便，以盡量減少在炎熱月份使用空調。

照明系統管理

- 不使用辦公室時關燈；
- 盡可能利用自然光；
- 保持照明設備清潔以優化其能源效率；
- 在不同的照明區域設置獨立的照明開關；及
- 採用高效照明裝置（例如 LED 照明）。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Water Resources Management

- Put up water saving reminders in washrooms;
- Turn off the faucets;
- Check for hidden water leaks regularly;
- Repair dripping faucets immediately once discovered;
- Install dual flush toilets; and
- Reduce water pressure to the lowest possible level.

General Electronic Equipment Management

- Set the computers to go into power-saving mode when sitting idle;
- Turn off electronic equipment during non-working hours;
- Purchase electronic equipment with energy labels; and
- Use multi-functional printers instead of independent printers and photocopiers in order to save energy.

The Environment and Natural Resources

- Green up the office area with plants;
- Encourage employees to participate in environmental protection activities organised by environmental groups; and
- Promote and educate employees to reduce emissions and save energy through emails, posters and intranet.

We encourage employees to understand more about the Group's policies in order to enhance our environmental performances and build up the employees' knowledge on the environmental awareness.

水資源管理

- 在洗手間張貼節水提示；
- 關閉水龍頭；
- 定期檢查隱藏的漏水情況；
- 水龍頭滴水一經發現立即修復；
- 安裝雙沖水馬桶；及
- 將水壓降低到盡可能低的水平。

通用電子設備管理

- 將電腦設置在空閒時進轉為省電模式；
- 在非工作時間關閉電子設備；
- 購買帶有能源標籤的電子設備；及
- 使用多功能打印機代替獨立的打印機和複印機，以節省能源。

環境及天然資源

- 用植物綠化辦公區；
- 鼓勵員工參與環保團體組織舉辦的環保活動；及
- 通過電子郵件、海報和內聯網促進和教育員工減少排放和節約能源。

我們鼓勵員工更多地了解本集團的政策，以提升我們的環保表現並建立員工對環保意識的知識。



Climate Change

Climate change is considered as one of the major challenges of our time. The pace of change has expedited around the world and it has underscored the importance for the Group to accelerate its transition to a low-carbon economy.

As more stakeholders concerned about climate-related issues and the impact of those issues to our operation, we further make our efforts in improving our practices and disclosure on ESG and climate-related issues. The Group made reference to the TCFD recommendations on identifying and disclosing the potential impacts of climate-related risks and opportunities on the business and aligns with SDG 13.



SDG 13: 氣候行動

Climate Change Policy

Our climate change policy aims to build a considerable resilience approach in facing the global climate change so as to adapt and to mitigate the impact of the climate change on the operations. It has incorporated the predictable climate change and extreme weather events into the current business continuity plans to monitor and to review the impact of climate change on the operations. Action on climate change is embedded in the Group business strategy and reflected in the governance and management processes of the Group.

Climate-related Risks and Opportunities

The Group understands that climate change may have significant impacts on our operations and present risks to our staff, offices and business. To better understand the potential impacts of climate change on our business operation, we have engaged external consultants to conduct climate scenario analysis and climate-related risk assessment that are aligned with the TCFD recommendations.

氣候變化

氣候變化被認為是我們這個時代面臨的主要挑戰之一。世界各地的變革步伐加快，突顯了集團加快向低碳經濟轉型的重要性。

隨著愈來愈多的持份者關注氣候相關議題以及這些議題對我們營運的影響，我們進一步努力改進我們在 ESG 和氣候相關議題上的做法和披露。本集團參考了 TCFD 關於識別及披露氣候相關風險和機遇對業務的潛在影響的建議，並與可持續發展目標 13 保持一致。

氣候變化政策

我們的氣候變化政策旨在建立一個相當大的彈性方法來應對全球氣候變化，以適應和減輕氣候變化對營運的影響。政策將可預測的氣候變化和極端天氣事件納入當前的業務連續性計劃，以監測和審查氣候變化對營運的影響。應對氣候變化的行動亦包含在集團的業務戰略中，並反映在公司的管治和管理流程中。

與氣候相關的風險和機遇

本集團了解到氣候變化可能對我們的營運產生重大影響，並會為我們的員工、辦公室和業務帶來風險。為了更好地了解氣候變化對我們業務營運的潛在影響，我們聘請了外部顧問根據 TCFD 建議進行氣候情景分析和氣候相關風險評估。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

During the Reporting Period, the Group had identified and assessed the physical and transition risks that may have financial implications for the Group with two time horizons: medium-term (2030) and long-term (2050). Six suitable scenarios are chosen from the Representative Concentration Pathways (“RCP(s)”) and Shared Socio-Economic Pathways (“SSP(s)”) of the IPCC, the Global Energy and Climate Model from the IEA. The details of the scenarios used are as follow:

Aggressive mitigation scenarios

IPCC RCP 2.6

- a stringent mitigation scenario which is in line with the Paris Agreement’s target (i.e. warming of less than 2°C by 2100);

IPCC SSP1 Sustainability

- a scenario of the world shifting gradually towards a sustainable path;

IEA Net Zero Emissions by 2050 Scenario

- a scenario which sets out a pathway for the global energy sector to achieve net-zero CO₂ emissions by 2050; and

Business-as-usual scenarios

IPCC RCP 8.5

- a high GHG emission scenario which is consistent with a future with no policy changes to reduce emissions (i.e. warming in excess of 4°C by 2100);

IPCC SSP5 Fossil-fuelled Development

- a scenario that the world places increasing faith in competitive markets and is coupled with the exploitation of abundant fossil fuel resources;

IEA Stated Policies Scenario

- a scenario which reflects current policy settings based on a sector-by-sector and country-by-country assessment of the specific policies that are in place.

報告期間，本集團已識別及評估了於兩個時間年期：中期(二零三零年)和長期(二零五零年)可能對本集團產生財務影響的實體風險和過渡風險。六種合適的情景選自政府間氣候變化專門委員會(「IPCC」)的代表性濃度路徑(「RCP」)及共享社會經濟路徑(「SSP」)、國際能源署(「IEA」)的全球能源和氣候模型。使用的情景詳情如下：

積極進取的緩解情景

IPCC RCP 2.6

- 與《巴黎協定》的目標符合(即於二一零零年前升溫不超過2°C)的嚴格減緩情景；

IPCC SSP1 可持續性

- 全球逐漸朝可持續道路前進的情景；

IEA 2050 淨零排放情景

- 為全球能源行業設定到二零五零年實現淨零排放路徑的情景；及

一切照常的情景

IPCC RCP 8.5

- 與未執行氣候政策的未來(即於二一零零年前升溫超過4°C)一致的高溫室氣體排放情景；

IPCC SSP5 仰賴化石燃料

- 全球對競爭市場的信任越來越大，並伴隨著豐富的化石燃料資源開採的情景；

IEA 既定政策情景

- 基於按行業及按國家評估之其具體既定政策而設而反映現行政策設置之情景。



Based on the Group business nature, we have identified the following parameters that are most relevant to our operations.

- (a) Renewable energy – The proportion of renewable energy used by the Group affects the amount of carbon offset required and GHG emissions;
- (b) Electric vehicles (EV) – The cost required for replacing existing fleets with EVs and the cost-savings brought by EVs; and
- (c) Extreme weather – The increase in the frequency of extreme weather (e.g. heavy rainstorm and typhoons) may affect the business operations of the Group and the future income.

Physical Risks

With the business-as-usual scenarios we expected that the sustainability policies of the governments are not in place to limit the increases of greenhouse gas emissions. The average global temperature is projected to increase around 4°C. The likelihood and frequency of extreme weather events such as typhoons and heavy rainfall would increase, which may impose health and safety risks to our employees and the risks of equipment and infrastructure damage, resulting in the increase of capital investment on maintenance and repairment. In response to the risks, the Group has established contingency plan for extreme weather events and well delivered to the employees via the Group's Staff Handbook. The Group would also monitor the resilience level of our assets and offices.

根據集團的業務性質，我們確定了以下與我們的營運最相關的參數。

- (a) 可再生能源 – 集團使用可再生能源的比例會影響所需的碳抵消量和溫室氣體排放量；
- (b) 電動汽車 (EV) – 用電動汽車取代現有汽車所需的成本以及電動汽車帶來的成本節約；及
- (c) 極端天氣 – 極端天氣頻率增加 (如暴雨及颱風) 可能會影響本集團的業務營運及未來收入。

實體風險

在一切照常的情景中，我們預計政府的可持續性政策並未到位以限制溫室氣體排放量的增加。全球平均氣溫預計將升高4°C左右。颱風、強降雨等極端天氣事件發生的可能性和頻率增加，有機會對我們的員工造成健康和 safety 風險以及設備和基礎設施損壞的風險，從而導致維護和維修的資金投入增加。為應對此等風險，集團制定了極端天氣事件的應急預案，並通過集團《員工手冊》妥善傳達給員工。本集團亦持續監控我們的資產和辦公室的韌性水平。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Transition Risks

With the aggressive mitigation scenarios assuming the transition to a low-carbon economy, we are expecting policy actions around climate changes to continue to evolve. The global governments may reach a consensus on a market-based strategy to reduce GHG emissions in the medium- to long-term, which introduces carbon pricing or carbon tax to the industry. With the IEA Net Zero Emissions by 2050 Scenario, it is predicted that the carbon prices could reach USD 90/tonne in 2030 and USD 200/tonne in 2050 at our regions of operation. These policies could affect our business by imposing extra operational cost and expenditure in the future. The Group will gradually increase the usage of renewable energy and it is expected that EVs will dominate the global cars by 2060. In the future, most of the private cars owned by the Group will be shifted to EVs, and the Group has already installed new energy electric vehicle charging piles next to the gate of the facilities and the Group will encourage the employees to use new energy electric vehicles for traveling.

Climate-related Opportunities

The Group believes that through effective management, we could turn climate-related risks to opportunities. With our continuous effort on the research and development of our equipment, we could seize the opportunities of offering energy-efficient or low-carbon products and services to our customers, reducing our carbon footprints along with building up reputations among the industry by working as a pioneer to transition to low carbon economy.

過渡風險

隨著假設向低碳經濟過渡的積極進取的緩解情景，我們預計圍繞氣候變化的政策行動將會繼續演變。全球各國政府可能就中長期減少溫室氣體排放的市場化戰略達成共識，向行業引入碳定價或碳稅。根據IEA 2050淨零排放情景，預計我們營運地區的碳價將在2030年達到90美元／公噸，在2050年達到200美元／公噸。這些政策可能會在未來增加額外的營運成本和支出，從而影響我們的業務。集團將逐步增加可再生能源的使用，預計到2060年電動汽車將主導全球汽車。未來，集團擁有的大部分私家車將轉向電動汽車。本集團亦已在設施門口安裝新能源電動汽車充電樁，鼓勵員工使用新能源電動汽車出行。

氣候相關機遇

本集團相信，通過有效的管理，我們可以將氣候相關風險轉化為機遇。通過持續的設備研發，我們可以抓住機遇，為客戶提供節能或低碳的產品和服務，減少我們的碳足跡，樹立行業口碑，成為向低碳經濟轉型的行業先驅。



EMPLOYMENT AND LABOUR PRACTICES

Employment

Corporate Policy of Employment and Labour

The Group spends a great effort to provide a desirable workplace, continuous training programs and prospective career opportunities to our employees in order to attract and retain highly qualified employees. The Group believes that a strong and loyal team is invaluable to maintain a robust business performance and growth.

The Group aims to uphold a fair and equitable human resource policy, in which quality and merit of the candidates are the most important elements to be assessed during the recruitment and promotion processes. The Group offers equal employment opportunities to different genders, age groups and nationalities such that a sound of diversify of human resources can be achieved.

These policies contribute to SDG 5 which achieves gender equality, SDG 8 which protects labour rights and SDG 10 which reduces inequality.

僱傭及勞工常規

僱傭

企業僱傭及勞工政策

本集團極度重視為員工提供一個理想的工作場所、持續的培訓計劃和潛在的職業發展，以吸引和保留高質素的員工。本集團相信，一個強大而忠誠的團隊對於保持理想的業務表現和增長是非常寶貴的。

本集團旨在維護公平和公正的人力資源政策，在招聘和晉升過程中，候選人的質素和能力是最重要的評估因素。本集團提供平等的就業機會給予不同性別、年齡組和國籍的人，以實現人力資源的多元化。

這些政策有助於實現以性別平等為目標的可持續發展目標5、保護勞工權利的可持續發展目標8及減少不平等的可持續發展目標10。



SDG 5: 性別平等

SDG 8: 體面工作和經濟增長

SDG 10: 減少不平等

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Compensation Strategy, Talent Attraction and Retention

The Group puts great emphasis on attracting and retaining talent. We offer competitive remuneration with a wide range of benefits. Our approach is to position the Group in a strongly competitive position in our local markets recognising growing globalisation of the skill market. All compensations are targeted to attract, reward and retain talented, highly skilled and motivated team members by rewarding individual and team accomplishments.

We emphasise variable portion of pay to closely tie rewards with corporate business objectives, unit goals and individual performance. Employees' bonuses are disbursed based on individual performance. Remuneration formulation and distribution are based on the principles of fairness, impartiality, openness, motivation, and competitiveness, and balance the relationship between efficiency and fairness. We continuously track our competitiveness by market benchmarking and dynamically reviewing our remuneration.

The Group provides special leaves beyond the statutory requirement such as examination leave and marriage leave. We have also established mandatory retirement plan to retain high quality employees. The Group also provides life insurance, health care, disability and invalidity coverage, parental leave, retirement provision, stock ownership and others benefit for full-time employees but not to temporary or part-time employees in Hong Kong and PRC to retain our full-time employees.

Dismissal

Either the Group or an employee giving the appropriate period of notice in writing or payment in lieu can bring about the termination of employment. The Group reserves the right to dismiss any team member for serious misconducts. At the time of termination, employee may be requested to participate in an exit interview for collection of feedback on operational norms and practices for the Group to address concerns and implement retention measure. The feedback will be kept confidential if required.

薪酬策略，人才吸引及留任

本集團非常重視吸引和挽留人才。我們提供有競爭力的薪酬和廣泛的福利。有見技能市場的全球化，我們吸引和挽留人才的方法是令本集團在當地市場處於強而有力的競爭地位。所有薪酬都是通過獎勵個人和團隊的成就，吸引、獎勵和留住有才能、高技能和積極的團隊成員為目標。

我們強調薪酬的可變部分，將獎勵與公司業務目標、單位目標和個人業績緊密連結。員工的獎金是根據個人表現而發放。薪酬的制定和分配以公平、公正、公開、激勵和競爭為原則，平衡效率與公平的關係。我們通過市場基準和動態審查我們的薪酬不斷追蹤我們的競爭力。

本集團提供考試假及婚假等法定規定以外的特別假期。我們還制定了強制性退休計劃，以留住高質素的員工。為了留住全職員工，集團還為全職員工提供人壽保險、醫療保健、殘疾和傷殘保險、育兒假、退休準備金、股票所有權和其他福利，但不包括香港和中國的臨時或兼職員工。

解僱

無論是集團還是員工，只要給予適當的書面通知或支付代通知金，便可以終止僱傭關係。本集團保留解僱任何有嚴重不當行為的團隊成員的權利。在終止僱傭關係時，員工可能會被要求參加離職面談，以收集有關本集團營運規範和做法的反饋，以解決問題並實施留任措施。如有需要，反饋將被保密。



Promotion

At the time of annual performance progress review, employees are encouraged to work with their Head of Department to establish a documented career plan as well outline the competencies, development plan and aspirations for career growth within the Group. In selecting movement to a new role or new position, we consider availability of an appropriate vacancy, employees' contributions, performance history, competencies, aspirations and motivations for the role, experiences and potential.

Working Hours and Rest Periods

Normal working hours for full-time employees are from 9:00 am to 6:00 pm from Monday through Friday, with a one-hour break for lunch each day. We follow a five-day work week with two days' time off. The starting and finishing time of working may be modified or changed by the team leader depending on country practice and business needs.

The Group believes that work-life balance is essential for the employees' well-being and productivity. The Group provides employees time off in the form of paid annual leave and other personal leave to provide them with time to recharge and rest as well as spend time with families either on holiday or to attend to personal activities.

晉升

在進行年度績效評估時，我們鼓勵員工與他們的部門主管一起建立一個有據可查的職業規劃，並概述員工能力、發展計劃和在集團內的職業發展期望。在選擇新角色或新職位時，我們會考慮到是否有合適的空缺，員工的貢獻、業績歷史、能力、對角色的期望和動機、經驗和潛力。

工作和休息時間

全職員工的正常工作時間為周一至周五的上午9:00至下午6:00，每天有一小時的午膳時間。我們遵循每周五天的工作制，並有兩天的休息時間。根據國家慣例和業務需要，工作的開始和結束時間可以由該團隊領導進行修改或變更。

本集團相信工作與生活的平衡對於員工的福祉和生產力至關重要。本集團為員工提供帶薪年假和其他個人假期的形式的休息時間，能為他們提供充電和休息的時間，以及與家人度假或參加個人活動的時間。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Equal Employment Opportunity

Equal Employment Opportunity means treating each team member (or potential team member) as an individual, making no assumptions or subjective judgments based generalisations associated with his/her personal characteristics. The Equal Employment Opportunity policy of the Group aims to establish and maintain structures, practices and behaviours that have the effect of treating employees on the basis of their ability and potential so that all team members and potential team members can have equal employment opportunity in the workplace irrespective of these personal characteristics. In summary, personal characteristics should not reduce an applicant's chance of accessing employment, promotion or training opportunities. The Group is committed to the development and implementation of Equal Employment Opportunity principles and programs, which ensure fair, and equitable employment practices and conditions of service for all team members and potential team members, regardless of their personal characteristics. We are committed to employment practices, which do not discriminate against individuals on the basis of disability, age, gender, marital status, family responsibilities or pregnancy, religion, political affiliation, race, or ethnic origin.

The Group is committed to the rules of natural justice. Employees will be given a fair hearing to voice their concerns when they have a grievance. Any offensive behaviour that fails to respect individual rights, interferes with work effectiveness are grounds for termination.

Open Door Policy

Good communication is integral to our success. The Group is committed to direct communications and a two-way free exchange of information and opinion delivered in a timely, open and honest way. The Group's Open Door Policy provides channels for employees to raise questions, complaints, suggestions and challenges to management for the better understanding of employees' needs. We will continue to strive in providing a work environment throughout the Group that encourages effective communication by fostering open dialogue. This is the necessary breeding ground for creativity and innovation.

平等就業機會

平等就業機會意味著將每位團隊成員(或潛在的團隊成員)作為個體對待，不作與他/她的個人特徵相關的假設或基於概括性的主觀判斷。本集團的平等就業機會政策旨在建立和維持根據員工的能力和潛力對待他們的結構、做法和行為，而不論這些個人特徵如何，以致所有團隊成員和潛在團隊成員能夠在工作場所獲得平等的就業機會。總括而言，個人特徵不應減少申請人獲得就業、晉升或培訓的機會。本集團致力於制定和實施平等就業機會原則和計劃，以確保所有團隊成員和潛在團隊成員享有公平、公正的就業實踐和服務條件，無論其個人特徵如何。我們致力於就業實踐，不因殘疾、年齡、性別、婚姻狀況、家庭責任或懷孕、宗教、政治派別、種族或民族出身而歧視個人。

本集團致力於遵守自然公正原則。當員工有申訴時，他們將獲得公平的聆聽來表達他們的擔憂。任何不尊重個人權利、干擾工作效率的冒犯行為，都會是解僱的理由。

開門政策

良好的溝通是我們成功不可或缺的一部分。集團致力於直接溝通和雙向自由交換資訊和意見，並及時、公開和誠實地傳遞資訊。集團的開門政策為員工提供了向管理層提出問題、投訴、建議和挑戰的渠道，以更好地了解員工的需求。我們將繼續努力在整個集團內提供一個工作環境，通過促進公開對話來鼓勵有效溝通。這是創造力和創新的必要溫床。



Compliance information for relevant laws and regulations

Our employees are mainly located in Hong Kong and the PRC. The Group safeguards the rights of our employees by strictly complying with the requirements of the Labour Law of Hong Kong and the Labour Law of the PRC, including but not limited to:

Hong Kong

- Employment Ordinance (Cap. 57);
- Employees' Compensation Ordinance (Cap. 282);
- Mandatory Provident Fund Schemes Ordinance (Cap. 485); and
- Minimum Wage Ordinance (Cap. 608).

The PRC

- Labour Contract Law of the PRC;
- Social Insurance Law of the PRC; and
- Provisions on the Prohibition of Using Child Labour.

In the PRC, we have participated in welfare schemes concerning pension insurance, unemployment insurance, maternity insurance, occupational injury insurance and medical insurance in accordance with the local regulations including the Regulations on the Administration of Housing Provident Funds and the Social Insurance Law of the PRC. In Hong Kong, we provide medical insurance, disability and invalidity coverage, maternity leave, incentive and bonus etc. to all our full-time employees. We have also participated in the Mandatory Provident Fund (MPF) Scheme, prescribed by the Mandatory Provident Fund Schemes Ordinance. During the Reporting Period, the Group was not aware of any significant non-compliance issues in this regard.

相關法律和法規的合規資訊

我們的員工主要分佈在香港和中國。本集團通過嚴格遵守香港《僱傭條例》和中國《勞動法》的要求來保障員工的權利，包括但不限於：

香港

- 《僱傭條例》(第 57 章)；
- 《僱員補償條例》(第 282 章)；
- 《強制性公積金計劃條例》(第 485 章)；及
- 《最低工資條例》(第 608 章)。

中國

- 《中華人民共和國勞動合同法》；
- 《中華人民共和國社會保險法》；及
- 《禁止使用童工規定》。

在中國，我們根據《住房公積金管理條例》和《社會保險法》等地方法規，參加了養老保險、失業保險、生育保險、工傷保險和醫療保險等福利計劃。在香港，我們為所有全職員工提供醫療保險、殘疾和傷殘保險、產假、獎勵和獎金等。我們參加了《強制性公積金計劃條例》規定的強制性公積金計劃。在報告期內，本集團沒有發現相關方面的任何重大違規事件。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Employee Profile

僱員概況

The Group's employee data of business operations in the PRC and Hong Kong by type are tabulated below:

本集團在中國和香港地區業務營運的員工數據如下表所示：

| Employee number as at 31 March 截至3月31日的僱員人數 | 2023/24 | 2022/23 | 2021/22 |
|--|------------|---------|---------|
| Total number 總計 | 265 | 324 | 312 |
| By Gender 按性別劃分 | | | |
| Male 男性 | 194 | 237 | 219 |
| Female 女性 | 71 | 87 | 93 |
| By Age Group 按年齡組別劃分 | | | |
| Below 30 30歲以下 | 30 | 44 | 47 |
| 30-50 30至50歲 | 216 | 260 | 252 |
| Above 50 50歲以上 | 19 | 20 | 13 |
| By Employee Category 按員工類別劃分 | | | |
| Top management 高級管理層 | 11 | 7 | 7 |
| Middle management 中級管理層 | 45 | 51 | 44 |
| General staff 普通員工 | 209 | 266 | 261 |
| By Employment Type 按僱傭類型劃分 | | | |
| Full-time 全職 | 265 | 324 | 312 |
| Part-time 兼職 | 0 | 0 | 0 |
| By Contract Type 按合約類型劃分 | | | |
| Permanent 長期 | 265 | 324 | 312 |
| Temporary 臨時 | 0 | 0 | 0 |
| By Geographical Region 按地區劃分 | | | |
| Hong Kong 香港 | 36 | 34 | 37 |
| PRC 中國 | 229 | 290 | 275 |



During the Reporting Period, the Group had 1 intern who worked on the aspect of Java Development. The intern is not an employee of the Group, but his work is supervised by the Group.

報告期內，集團有一名實習生，從事Java開發方面的工作。該實習生不是集團的員工，但其工作由集團監督。

| Number of new employee hires and percentage^{21,22}, as at 31 March 截至3月31日的新僱員入職人數及百分比 ^{21,22} | 2023/24 | 2022/23 | 2021/22 |
|--|-----------------|----------|---------|
| Total number 總計 | 23 (9%) | 65 (20%) | – |
| By Gender 按性別劃分 | | | |
| Male 男性 | 9 (5%) | 43 (18%) | – |
| Female 女性 | 14 (20%) | 22 (25%) | – |
| By Age Group 按年齡組別劃分 | | | |
| Below 30 30歲以下 | 10 (33%) | 20 (45%) | – |
| 30-50 30-50歲 | 13 (6%) | 44 (17%) | – |
| Above 50 50歲以上 | 0 (0%) | 1 (5%) | – |
| By Geographical Region 按地區劃分 | | | |
| Hong Kong 香港 | 10 (28%) | 20 (59%) | – |
| PRC 中國 | 13 (6%) | 45 (16%) | – |

²¹ New employee hires percentage = Number of new employees hired (of the specified category) during the corresponding year / total number of employees (of the specified category) of the corresponding year.

²¹ 新僱員入職百分比 = 該年度新僱員入職人數(指定類別) / 該年度僱員人數(指定類別)。

²² The data were newly disclosed in financial year 2022/23.

²² 2022/23 財政年度新披露之數據。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| Number of employee turnover and percentage ²³ as at 31 March 截至3月31日的僱員流失人數及百分比 ²³ | 2023/24 | 2022/23 | 2021/22 |
|---|-----------------|----------|----------|
| Total number 總計 | 84 (32%) | 52 (16%) | 33 (11%) |
| By Gender 按性別劃分 | | | |
| Male 男性 | 53 (27%) | 25 (11%) | 12 (5%) |
| Female 女性 | 31 (44%) | 27 (25%) | 21 (23%) |
| By Age Group 按年齡組別劃分 | | | |
| Below 30 30歲以下 | 20 (67%) | 12 (27%) | 12 (26%) |
| 30-50 30-50歲 | 61 (28%) | 37 (14%) | 20 (8%) |
| Above 50 50歲以上 | 3 (16%) | 3 (15%) | 1 (8%) |
| By Geographical Region 按地區劃分 | | | |
| Hong Kong 香港 | 9 (25%) | 22 (65%) | 11 (30%) |
| PRC 中國 | 75 (33%) | 30 (10%) | 22 (8%) |

²³ Employee turnover percentage = Number of employees (of the specified category) left during the corresponding year / total number of employees (of the specified category) of the corresponding year.

²³ 僱員流失百分比 = 該年度離職僱員人數 (指定類別) / 該年度僱員人數 (指定類別)。



| Employee Parental Leave²⁴ as at 31 March 截至3月31日的僱員育嬰假 ²⁴ | 2023/24 | 2022/23 | 2021/22 |
|--|----------------|---------|---------|
| Entitled to parental leave 享有育嬰假 | | | |
| Total number of employees 總員工人數 | 3 | – | – |
| Male 男性 | 1 | – | – |
| Female 女性 | 2 | – | – |
| Took parental leave 實際使用育嬰假 | | | |
| Total number of employees 總員工人數 | 3 | – | – |
| Male 男性 | 1 | – | – |
| Female 女性 | 2 | – | – |
| Returned to work after parental leave ended 休完育嬰假後復職 | | | |
| Total number of employees 總員工人數 | 3 | – | – |
| Male 男性 | 1 | – | – |
| Female 女性 | 2 | – | – |
| Returned to work after parental leave ended and were still employed 12 months after returning to work 休完育嬰假且復職後十二個月仍在職 | | | |
| Total number of employees 總員工人數 | 2 | – | – |
| Male 男性 | 1 | – | – |
| Female 女性 | 1 | – | – |
| Did return to work after taking parental leave 育嬰假後實際復職 | | | |
| Total number of employees 總員工人數 | 3 | – | – |
| Return to work rate ²⁵ 復職率 ²⁵ | 100% | – | – |

²⁴ The data on employee parental leave was newly disclosed during the Reporting Period. Only the data for the Group's business operations in Hong Kong during the Reporting Period is included.

²⁴ 僱員育嬰假數據是報告期內新披露之數據。本報告僅包含報告期內集團在香港業務營運的數據。

²⁵ Return to work rate = Total number of employees that did return to work after parental leave during the corresponding year / total number of employees due to return to work after taking parental leave of the corresponding year.

²⁵ 復職率 = 該年度育嬰假後實際復職的員工總數 / 該年度育嬰假後應該復職的員工總數。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Health and Safety

Corporate Policy of Health and Work Safety

The Group has been attaching great importance to provide a safe working environment and protecting our employees from occupational hazards, which align with the SDG 3: Good Health and Well-being and SDG 8: Decent Work and Economic Growth.



For individual workstations, adjustable chairs and monitor screens for eye protection are provided. Additional occupation safety guidelines including proper working postures and posters of proper lifting method were accessible on the intranet and were put up at appropriate locations in offices respectively to raise the safety awareness among employees. We have also developed health and safety policies including prohibition of smoking in workplace, abuse of alcohol and drugs, identification and prevention of risks and hazards in the working area, and emergency actions for accidents or personal injuries. We require our employees to strictly adhere to and comply with such policies, which are set out in our Staff Handbook.

Workers shall report work-related hazards and hazardous situations. They have the right to remove themselves from work situations that they believe could cause injury or ill health, and they will also be protected against reprisals. Meanwhile, the Group investigates work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system. All the above procedures are in accordance with the labour law. There was no significant work-related hazards that pose a risk of high-consequence injury based on the Group's operation.

健康及安全

企業健康和安全管理政策

本集團一直非常重視提供安全的工作環境、保護員工免受職業危害，這與可持續發展目標3：良好健康與福祉及可持續發展目標8：體面工作和經濟增長為一致。

在個人工作間，我們提供了可調較的座椅和可保護眼睛的顯示屏幕設備。其他的職業安全指引包括正確的工作姿勢和正確搬運物件方法的海報，除了在內部網站上找到外，亦分別張貼在辦公室的適當位置，以提高員工的安全意識。我們還制定了健康和安全管理政策，包括禁止在工作場所吸煙，禁止酗酒和吸毒，識別和預防工作區域的風險和危險，以及事故或人身傷害的緊急措施。我們要求員工嚴格遵守這些政策，這些政策在我們的員工手冊中亦有所規定。

工人應報告與工作有關的危害和危險情況。他們有權離開他們認為可能導致傷害或健康不良的工作環境，並受到保護，免遭報復。同時，集團會對與工作有關的事故進行調查，包括識別危害和評估與事故有關的風險、利用危害控制等級來確定糾正措施、以及確定職業健康與安全管理系統所需的改進。上述所有程序均符合勞動法的規定。根據集團的營運情況，集團營運不存在構成高後果傷害風險的重大工作危害。



The Group has equipped the occupational health services, such as the medical plan covering a wide range of categories. The medical plan in Hong Kong is provided by a professional insurance company. The staff of the insurance company can communicate easily with the Group's employees in the same language.

集團提供了職業健康服務，如涵蓋多個類別的醫療計劃。香港的醫療計劃由一家專業保險公司提供。這家保險公司的員工與集團員工能夠用相同的語言進行流暢的溝通。

During the Reporting Period, the Group held a seminar on Prevention of Musculoskeletal Disorders for Office Workers for our employees. The content of the seminar includes analysing the causes and preventive measures of musculoskeletal disorders, sharing some occupational safety and health tips on using mobile phones or tablets, and demonstrating and practising workplace exercises.

報告期內，集團為員工舉辦了「辦公室僱員：預防筋肌勞損」講座。講座內容包括分析筋肌勞損的成因及預防措施、分享使用手機或平板電腦的職安健貼士，以及示範及練習工作間運動。



Prevention of Communicable Diseases in Workplace

預防工作場所內傳染病

In early 2023, the society has fully resumed normalcy and COVID-19 is now managed as per general upper respiratory tract illness. Sick leave arrangement for the infected colleagues is the same as for other illnesses. However, the Group will continue increasing the frequency of office cleaning and encouraging video conferencing over face-to-face meetings, in order to protect our employees against infection and minimise the impact of pandemic diseases.

2023年初，社會已完全恢復正常，2019冠狀病毒病目前按照一般上呼吸道疾病進行管理。受感染同事的病假安排與其他疾病相同。不過，集團會繼續增加辦公室清潔次數，並鼓勵視像會議取代面對面會議，以保護員工免受感染並最大程度地減少流行病的影響。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Compliance information for relevant laws and regulations

The Group strictly abides by all the applicable laws and regulations, as set out in the countries and regions where the Group operates, regarding health and safety, including but not limited to:

Hong Kong

- Occupational Safety and Health Ordinance (Cap. 509).

PRC

- Law of the PRC on the Prevention and Control of Occupational Diseases;
- Fire Prevention Law of the PRC; and
- Labour Law of the PRC.

During the Reporting Period, the Group was not aware of any significant non-compliance issues in this regard. We do not have any fatality cases or major accidents/issues concerning the health and safety of our employees, and thus no losses in working days resulted from work-related injuries occurred in each of the past three years, including the reporting year.

Development and Training

Corporate Policy of Training and Recruitment

The Group believes competency development is a basic driver of organisational capabilities and high performance, we anticipate that every position has its unique professional and technical needs and therefore, we ensure that every new joiner receives proper orientation training and mentoring in order to help them swiftly adapt to the new working environment. Continuous training programs are offered by the Group in different ways including internal training courses, comprehensive training for specific skill development, and professional training for relevant employees. Through education and training, the Group can nurture the employees to elevate their personal qualities, reinforce their skillsets and keep up with the most advanced professional knowledge that their position may require.

相關法律和法規的合規資料

本集團嚴格遵守集團經營所在國家和地區規定有關健康和安全的適用法律和法規，包括但不限於：

香港

- 《職業安全及健康條例》(第509章)。

中國

- 《中華人民共和國職業病防治法》；
- 《中華人民共和國消防法》；及
- 《中華人民共和國勞動法》。

在報告期內，本集團沒有發現相關方面的任何重大違規事件。我們沒有任何涉及員工健康和安全的死亡事故或重大事件，在過去3年(包括本報告年度)中，每年都沒有發生因工傷造成的工作日損失。

發展及培訓

企業培訓和招聘

集團相信能力發展是組織能力和高績效的基本驅動力，我們預料每個職位都有其獨特的專業和技術需求，因此，我們確保每個新加入的員工都能得到適當的指導及培訓，以幫助他們迅速適應新的工作環境。本集團以不同的方式提供持續性的培訓項目，包括內部培訓課程、針對特定技能發展的綜合培訓以及針對相關員工的專業培訓。通過教育和培訓，本集團可以培養員工提升個人素質，加強技能，並掌握其職位所需要的最新專業知識。



Sense of belonging and morale of the employees drive the healthy growth of the Group. The Group constantly encourages open and direct communication between employees and management. Gatherings such as Christmas and Chinese New Year dinners are organised to enhance the harmonious spirit throughout the Group.

Our commitment to SDG 4 is demonstrated through our promotion in development-oriented policies that support productive activities and employee training.

員工的歸屬感和士氣促進本集團的健康成長。本集團不斷鼓勵員工和管理層之間進行公開和直接的溝通。我們組織了聖誕和春節晚宴等聚會，以提高集團和諧共融的精神。

我們對可持續發展目標4的承諾體現在我們以發展為導向的政策，這些政策支持本集團有生產力的活動及僱員的培訓。



SDG 4: 優質教育

Performance and Career Development Review Record

The Group's employee data of receiving regular performance and career development review in the PRC and Hong Kong by type are tabulated below:

績效與職業發展評核記錄

本集團在中國和香港地區業務定期接受績效和職業發展評核的員工數據如下表所示：

| Number of employee receiving regular performance and career development review and percentage ²⁶ as at 31 March 截至3月31日定期接受績效和職業發展評核的僱員人數及百分比 ²⁶ | 2023/24 | 2022/23 | 2021/22 |
|---|-------------------|-----------|-----------|
| Overall 整體 | 265 (100%) | 266 (82%) | 279 (89%) |
| By Gender 按性別劃分 | | | |
| Male 男性 | 194 (100%) | 185 (78%) | 199 (91%) |
| Female 女性 | 71 (100%) | 81 (93%) | 80 (86%) |
| By Age Group 按年齡組別劃分 | | | |
| Below 30 30歲以下 | 11 (100%) | 6 (86%) | 6 (86%) |
| 30-50 30-50歲 | 45 (100%) | 45 (88%) | 44 (100%) |
| Above 50 50歲以上 | 209 (100%) | 215 (81%) | 229 (88%) |

²⁶ Employees receiving regular performance and career development review percentage = Number of employees receiving regular performance and career development review (of during the corresponding year / total number of employees (of the specified category) of the corresponding year.

²⁶ 定期接受績效和職業發展評核的僱員百分比 = 該年度定期接受績效和職業發展評核的僱員人數 (指定類別) / 該年度僱員人數 (指定類別)。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Training records

The Group's employee training data of business operations in the PRC and Hong Kong by type are tabulated below:

培訓紀錄

本集團在中國和香港地區業務的員工培訓數據如下表所示：

| Training data as at 31 March 截至3月31日的培訓數據 | | 2023/24 | 2022/23 | 2021/22 |
|---|---------------------------------|------------------|--------------|--------------|
| Number of Trained Employee and percentage²⁷ 受訓僱員人數及百分比 ²⁷ | Overall | 187 (71%) | 324 (100%) | 252 (81%) |
| | 整體 | | | |
| | By Gender 按性別劃分 | | | |
| | Male 男性 | 154 (79%) | 237 (100%) | 183 (84%) |
| | Female 女性 | 33 (46%) | 87 (100%) | 69 (74%) |
| | By Employee Category 按員工類別劃分 | | | |
| | Top management 高級管理層 | 0 (0%) | 7 (100%) | 1 (14%) |
| | Middle management 中級管理層 | 31 (69%) | 51 (100%) | 34 (77%) |
| | General staff 普通員工 | 156 (75%) | 266 (100%) | 217 (83%) |
| Average Training Hours (hour/employee)²⁸ 平均受訓時數(小時/僱員) ²⁸ | Overall | 5.46 | 20.33 | 10.50 |
| | 整體 | | | |
| | By Gender 按性別劃分 | | | |
| | Male 男性 | 6.76 | 24.12 | 12.29 |
| | Female 女性 | 1.90 | 10.01 | 6.29 |
| | By Employee Category 按員工類別劃分 | | | |
| | Top management 高級管理層 | 0 | 16.43 | 0.57 |
| | Middle management 中級管理層 | 5.10 | 39.14 | 13.23 |
| | General staff 普通員工 | 5.82 | 16.83 | 10.31 |

²⁷ Percentage of trained employee = number of employees received training (of the specified category) of the corresponding year/total number of employees (of the specified category) of the corresponding year.

²⁸ Average training hours = number of training hours (of the specified category) of the corresponding year / total number of employees (of the specified category) of the corresponding year.

²⁷ 受訓僱員百分比=該年度受訓僱員人數(指定類別)/該年度僱員人數(指定類別)。

²⁸ 平均受訓時數=該年度培訓時數(指定類別)/該年度僱員人數(指定類別)。



Labour Standards

Human Rights

The Group is committed to maintaining high labour standards in our business operations. The Group conducts its business in a manner which respects all internationally recognised human rights in accordance with the United Nations Guiding Principles on Business and Human Rights, International Bill of Human Rights and the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work. We strictly oppose and prohibit any form of child and forced labour. Our actions contribute to SDG 8: taking effective measures to eradicate forced labour and child labour and SDG 10: reducing inequalities among employees.

勞工準則

人權

本集團致力於在我們的業務營運中維持高勞工標準。本集團根據《聯合國工商企業與人權指導原則》、《國際人權公約》和《國際勞工組織關於工作中的基本原則和權利宣言》，以尊重所有國際公認人權的方式進行業務。我們堅決反對和禁止任何形式的童工和強制勞工。我們的行動有助於實現可持續發展目標8：採取有效措施消除強迫勞動和童工現象，以及可持續發展目標10：減少員工之間的不平等現象。



SDG 8: 體面工作和經濟增長

SDG 10: 減少不平等

To avoid forced and child labour, Human Resources and Administration Department performs detailed interview screening procedures on each candidate. A thorough background check is conducted to verify the authenticity of personal data stated on the application forms and curriculum vitae, including but not limited to the examination of the applicants' original identity card, obtaining satisfactory references and making detailed inquiries to ensure that no child labour should be employed. Any false information provided by a candidate would result in immediate withdrawal of an employment offer.

為避免強制勞工和童工，人力資源和行政部對每位候選人進行詳細的面試篩選程序，進行徹底的背景調查以核實申請表和簡歷中所列個人資料的真實性，包括但不限於檢查申請人的身份證原件，取得滿意的參考資料並進行詳細查詢，以確保沒有童工被僱用。候選人提供的任何虛假信息將導致即時撤回聘用。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

If the management discovered any child labour, we would immediately terminate the contract and investigate the incident. Forced labour is strictly prohibited by the Group with zero tolerance. We shall take disciplinary actions against any staff members who are accountable for the causes of the incident. During the Reporting Period, there is no significant non-compliance case relating to child labour on both ours and our suppliers' operations.

Prior to the implementation of significant operational changes, the Group will provide a minimum of 1 month's notice to the substantially affected employees and their representatives. All of our employees have the right and freedom to form and join trade unions.

Compliance information for relevant laws and regulations

Our business operations in the PRC and Hong Kong are subject to the labour laws and regulations, which are stated in the section headed "Employment" in this Report, and also relevant international conventions under the International Labour Standards in relation to product safety, labour (including the use of child labour), working environment and conditions. The Group was not aware of any significant non-compliance issues in this regard during the Reporting Period.

OPERATING PRACTICES

Supply Chain Management

As a responsible corporate citizen, one of our missions is to integrate sustainability into our core business, which aligns with the SDG 12: Responsible Consumption and Production.

如果管理層發現任何童工，我們會立即終止合同，並對事件進行調查。本集團嚴格禁止強制勞工，對其絕不容忍。我們會對任何對有關事件有責任的員工採取紀律處分。報告期內，本集團沒有發現我們和供應商的業務與童工有關的重大違規案例。

在實施重大營運變動之前，集團將至少提前一個月通知受重大影響的員工及僱員代表。我們所有的員工都有權組建以及加入工會的自由。

相關法律和法規的合規資訊

我們在中國和香港的業務營運受本報告「僱傭」一節所述的勞工法律和法規，以及國際勞工標準下有關產品安全、勞工（包括使用童工）、工作環境和條件的相關國際慣例所限。報告期內，本集團沒有發現相關方面的任何重大違規事件。

營運慣例

供應鏈管理

作為一個負責任的企業公民，我們的使命之一是將可持續性納入我們的核心業務，與可持續發展目標 12：負責任消費和生產相一致。



SDG 12: 負責任消費和生產



During our selection process for suppliers and contractors, not only do we consider economical and commercial factors in the selection processes but also make a serious assessment of their compliance with all the applicable laws and regulations; safeguard workers' health and safety; and mitigate environmental impacts. ESG related factors were also considered in the new supplier selection progress to ensure quality of suppliers and potentially mitigate the environmental and social risks in supply chain. No supplier is identified with significant social impact during the Reporting Period.

To ensure the quality of our suppliers, a Supplier Regular Assessment Form is required to be filled on regular basis to assess different aspects of the suppliers by rating scores, including but not limited to quality of product, after-sales services, communication during procurement stage, compliance to contract terms, registered capital and logistic capability. We impose strict requirements on suppliers and refuse to work with suppliers who violate environmental and social labour laws and regulations in the region where the Group operates, so as to reduce environmental and social risks in the supply chain and help to maintain the stability of our business operations.

There were in total 115 suppliers during the Reporting Period. To maintain a good corporate control and governance, the Group has developed a series of management systems and procedures to be aligned with the Corporate Governance required by the Stock Exchange. The Group encourages all business partners to develop energy-saving and consumption-reducing policies in order to work together in our pursuit of sustainable development goals.

The number of suppliers of business operations in the PRC and Hong Kong by location are tabulated below:

| Number of suppliers as at 31 March | 截至3月31日的供應商數目 | 2023/24 | 2022/23 | 2021/22 |
|------------------------------------|---------------|------------|---------|---------|
| PRC | 中國 | 81 | 76 | 76 |
| Hong Kong | 香港 | 14 | 13 | 12 |
| Other regions | 其他地區 | 20 | 13 | 13 |
| Total | 總計 | 115 | 102 | 101 |

在我們選擇供應商和承包商的過程中，我們不僅要考慮挑選過程中的經濟和商業因素，還要審慎評估他們是否遵守所有適用的法律和法規、保障工人的健康和 safety、以及減輕環境影響。在選擇新供應商的過程中，我們也考慮了與ESG相關的因素，以確保供應商的質量，並降低供應鏈中的環境和社會風險。報告期內，本集團沒有發現供應商對社會方面產生重大影響。

為了確保供應商的質量，我們要求供應商定期填寫《供應商定期評價表》，以對供應商的各方面進行評分，包括但不限於產品質量、售後服務、採購階段的溝通、合同條款的遵守情況、註冊資本和物流能力。我們對供應商有非常嚴格的要求，拒絕與違反集團業務所在地區的環境和社會勞動法律法規的供應商合作，以減少供應鏈中的環境和社會風險，有助於保持我們業務營運的穩定性。

在報告期內，我們總共有115家供應商。為了保持良好的企業控制和管治，本集團已經制定了一系列的管理制度和程序，以符合聯交所要求的企業管治。此外，本集團鼓勵所有商業夥伴制定節能降耗政策，以共同追求可持續發展的目標。

按地區劃分在中國和香港經營業務的供應商數量如下表所示：

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Product Responsibility

Product/Service Quality Management

The Group is committed to enhancing the product and service quality for our customers. In recognition of our international-level management, we have obtained the ISO 9001:2015 Quality Management System certification. We believe that the reliability and quality of our products and services are crucial to the success of the Group. As such, we have implemented quality control procedures covering all aspects and stages of our business operations, to ensure the consistent quality of product and provision of quality services.

Complaint Handling and Product Return Policy

The Group has set up different channels (including online live chat, telephone hotline, email, etc.) to receive inquiries and complaints, so as to provide customers with a convenient way for feedback. They also help to ease a large number of inquiries and complaints and thereby improving the processing efficiency. We have a dedicated team responsible for handling and recording customer inquiries, classifying and referring inquiries to relevant departments for follow-up processing. During the Reporting Period, the Group did not receive any material product and service-related complaint and there were no sold or shipped products of the Group that were subject to recalls for safety and health reasons. Also, there is no incident of non-compliance with regulations resulting in a fine or penalty and warning, and no incident of non-compliance with voluntary codes during the Reporting Period.

Product Advertisement and Labelling

The Group strictly abides by the Trade Descriptions Ordinance (Cap. 362) and other relevant laws and regulations, regulating the advertising practices in the operating regions. The Group reaches out to our clients through various channels such as exhibitions. The Group has established internal policies to ensure that the customers receive clear, accurate information before purchasing products, and to protect consumers from false trade descriptions, misleading information, and misstatements on goods and services. The corrective action will be taken immediately should any unclarity and/or misleading information be identified in the Group's advertising materials. During the Reporting Period, the Group was not aware of any material non-compliance in this regard.

產品責任

產品／服務質素管理

本集團致力為我們的客戶提高產品和服務質素。我們於報告期內取得了ISO 9001:2015質量管理體系認證，以表彰我們國際水平的管理。我們相信產品和服務的可靠性和質量對本集團的成功至關重要。因此，我們已經實施了質量控制程序，涵蓋了我們業務營運的所有方面和階段，以確保產品的質量和提供優質服務的一致性。

投訴處理及退貨政策

本集團設立了不同的渠道(包括線上即時聊天、電話熱線、電子郵件等)來接受諮詢和投訴，為客戶提供方便的反饋途徑。它們也有助於緩解大量的諮詢和投訴，從而提高處理效率。我們有專門的部門負責處理和記錄客戶的諮詢，將諮詢分類並轉交給相關部門進行後續處理。報告期內，本集團沒有收到任何與產品和服務有關的重大投訴，也沒有任何已售或已運送產品因安全與健康理由而需回收的情況。此外，在報告期內，本集團沒有發生因違反法規而被罰款或處罰和警告的事件，也沒有發生違反自願性規約的事件。

廣告及產品標籤

本集團嚴格遵守《商品說明條例》(第362章)及其他相關法律和法規，規範經營地區內的廣告行為。本集團通過各種渠道，如展覽會以接觸客戶。集團制定了內部政策，確保客戶在購買產品前得到清晰、準確的信息，保護消費者免受虛假商品說明、誤導性信息以及商品和服務的錯誤陳述所影響。本集團的廣告資料中如發現任何不明確和／或誤導性的信息，會立即採取糾正措施。在報告期內，本集團沒有發現這方面的任何重大違規行為。



Intellectual Property Rights

The Group strictly abides by the laws and regulations in the regions where the Group operates, including but not limited to the Patent Law of the PRC. To protect our intellectual property rights, the Group has established practices in obtaining authorised patents of our products and services in the PRC.

Data Protection and Privacy

The Group safeguards the confidentiality of all customers and warrants that the customer's information is properly protected during our business operation. We require our employees to strictly follow full procedures of handling company confidential information set out in our confidentiality management policy handbook.

The Group values the protection of customer privacy and related company confidential information. The Group requires employees to strictly implement the confidentiality system and strictly prohibit the disclosure and selling of Company's trade secrets, technical and economic information. The insider should report to the person-in-charge or the Company's management promptly and must not conceal it. The technical department is responsible for improving and consummating the technical management and confidentiality system. Company files and technical drawings information are kept by designated personnel. Those who steal or sell the Company's trade secrets, technical drawings, and other important secrets will be given corresponding monetary penalty and shall compensate for corresponding losses. Those involved in severe cases will be dismissed and pursued for criminal responsibility in accordance with laws.

During the Reporting Period, there is no complaint received from outside parties and substantiated by the organization and from regulatory bodies concerning breaches of customer privacy. Also, there is no identified leaks, thefts, or losses of customer data during the Reporting Period.

知識產權

集團嚴格遵守集團經營所在地區的法律法規，包括但不限於《中華人民共和國專利法》。為了保護我們的知識產權，本集團已建立慣例，在中國取得我們產品及服務的授權專利。

數據保護和私隱

本集團為所有客戶保障機密，並保證客戶的資料在我們的業務運作中得到妥善保護。我們要求我們的員工嚴格遵守保密管理政策手冊中規定的處理公司機密資料的全部程序。

集團重視對客戶私隱和相關公司機密資料的保護。集團要求員工嚴格執行保密制度，嚴禁泄露和出售公司的商業秘密、技術和財務資訊。內幕人員應及時向負責人或公司管理層匯報，不得隱瞞。技術部門負責完善和健全技術管理和保密制度。公司檔案和技術圖紙資料由指定人員負責保管。對竊取、出賣公司商業秘密、技術圖紙等重要機密的，給予相應的金錢處罰，並賠償相應的損失。對事宜嚴重者，將予以開除並依法追究刑事責任。

在報告期內，本集團未收到來自外部的、經組織證實的以及來自監管機構的有關侵犯客戶私隱的投訴。此外，報告期內，本集團未發現客戶數據泄露、被盜或丟失的情況。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Anti-corruption

The Group is committed to upholding a high standard of business ethics and to prohibition of bribery and corruption, which is a key component of the SDG 16: Peace, Justice and Strong Institutions.



SDG 16: 和平、正義與強大機構

The Group has established employees' Code of Conduct and developed a series of company policies on anti-fraud, anti-bribery, anti-extortion and anti-money laundering with reference to the Prevention of Bribery Ordinance (Cap. 201 of the laws of Hong Kong). With principles of "Commitment, Assurance of High Quality, Fair Deals and Faithfulness", all employees perform their duties with utmost level of good faith, determination and professionalism, and ensure that the reputation of the Group will not be tarnished because of misconduct and corruption behaviour.

Compliance information for relevant laws and regulations

The Group strictly abides by all the applicable laws and regulations regarding business ethics and anti-corruption, as set out in the countries and regions where the Group operates, including but not limited to:

Hong Kong

- Prevention of Bribery Ordinance (Cap. 201); and
- Sale of Goods Ordinance (Cap.26).

反貪污

本集團致力秉持高標準的商業道德，禁止賄賂和貪污行為，這是可持續發展目標16：和平、正義與強大機構的一個關鍵組成部分。

本集團制定了員工行為守則，並參照《防止賄賂條例》（第201章），制定了一系列關於反欺詐、反賄賂、反勒索和反洗黑錢的公司政策。本著「承諾、保證高質量、公平交易和忠誠」的原則，全體員工以最大的誠意、決心和專業精神履行職責，確保集團的聲譽不會因為不當行為和貪污行為而受到損害。

相關法律和法規的合規資訊

集團嚴格遵守集團經營所在國家和地區規定的有關商業道德和反貪污的所有適用法律和法規，包括但不限於：

香港

- 《防止賄賂條例》(第201章)；及
- 《貨品售賣條例》(第26章)。



The PRC

- Criminal Law of the PRC;
- Anti-Unfair Competition Law of the PRC;
- Anti-Money Laundering Law of the PRC;
- Bidding Law of the PRC; and
- Interim Provisions on Prohibiting Commercial Bribery.

During the Reporting Period, the Group was not involved in any significant non-compliance cases or concluded legal cases regarding corrupt practices brought against the Group or our employees.

Anti-corruption Training

During the Reporting Period, the Group's anti-corruption policies and procedures have been provided and communicated to all employees including new staffs and all business partners. The Group will consider to arrange anti-corruption training in the future.

Whistle-blowing Policy

The Group's Whistle-blowing Policy forms an important part of effective risk management and internal control systems to achieve high standard of openness, probity and ethical business practices. The Policy provides reporting channels and guidance to employee or a third party on any concerns of actual or suspected misconduct or malpractice related to the Group.

The Audit Committee has the overall responsibility for this policy, and has delegated the day-to-day responsibility for overseeing and implementing this Policy to the Company Secretarial Department. The Audit Committee is also responsible for monitoring and reviewing the effectiveness of this Policy and the actions resulting from the investigation. It is ensured that whistle-blowers would feel easeful to raise concern without fear of reprisals.

中國

- 《中華人民共和國刑法》;
- 《中華人民共和國反不正當競爭法》;
- 《中華人民共和國反洗錢法》;
- 《中華人民共和國招標投標法》; 及
- 《關於禁止商業賄賂行為的暫行規定》。

於報告期內，本集團沒有涉及任何針對本集團或本集團員工的重大違規案件或已審結的貪污訴訟案件。

反貪污培訓

報告期內，本集團已向包括新員工在內的所有員工和所有商業夥伴提供並傳達了反貪污政策和程序。本集團將考慮在未來安排反貪污培訓。

舉報政策

本集團的舉報政策是構成有效的風險管理和內部控制系統的一個重要部分，以實現公開、正直的最高標準及合乎道德的商業操守。舉報政策為員工或第三方提供就任何有關本集團的實際或疑似不當行為或不良操守作出舉報的渠道及指引。

審核委員會為本政策的最終負責人，至於監督和執行本政策的日常運作則委派公司秘書部門負責。審核委員會亦肩負監察和檢討本政策的有效性和舉報調查後的行動。我們確保舉報者感到安心，不會受報復之憂慮所困擾。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

The policy has listed out activities that constitute malpractice or misconduct, including but not limited to criminal offences, failure to comply with laws and regulations, malpractice, impropriety or fraud relating to internal controls, accounting, auditing and financial matters, misuse or misappropriation of the Group's assets or resources, any action which endangers the health and safety of employees or other stakeholders, violation of the policies or guidelines of the Group, improper use or leakage of confidential or commercially sensitive information and deliberate concealment of any of the above. If a whistle-blower makes a false report intentionally or maliciously, with an ulterior motive, or for personal advantage, the Group reserves the right to take appropriate actions against anyone to recover any loss or damage as a result of the false report.

The Group will make every effort to keep whistle-blower's identity and the reported concern strictly confidential and expect whistle-blower to keep strictly confidential about the details of a reported concern, such as its nature and related persons.

Every report shall be made in person or in writing either by email or by post with details of improprieties and supporting evidence to the designated address. Upon receipt of a report, depending upon the nature and particular circumstances of each report made, the report raised may be investigated internally by the Audit Committee or if delegated by the Audit Committee, the Company Secretary, the Human Resources Department or other departments of the Company, or be referred to the external auditor or to the relevant public or regulatory bodies as instructed by the Audit Committee.

The Audit Committee shall bring to the attention of the Board if there is any material incident which may cause significant impact to the Group. This policy and the whistle-blowing mechanism shall be reviewed periodically to ensure its continuous effectiveness.

該政策列明了構成行為失當或違規的事項，包括但不限於刑事罪行、違反法例及法規、涉及內部監控、會計、審核及財務事宜的不良行為、不當或欺詐行為、濫用或挪用公司資產或資源、危害員工或其他持份者的健康及安全、違反本集團的政策或指引、不當使用或洩露機密或商業敏感資料及蓄意隱瞞上述事項。若舉報者故意或惡意提供錯誤報告，或涉及不可告人之動機或個人利益，本集團將保留對任何人的追索權，以彌補損失。

本集團將盡一切努力對舉報者的身份和其舉報的問題作嚴格保密，同時亦期望舉報者對其舉報的問題之詳細資料，如其性質和相關人士等作嚴格保密。

舉報者需親身或以書面方式作舉報，可電郵至或郵寄至指定地址，連同不當行為之詳情，包括相關證據一併提交。在收到舉報後，視乎每項所提出舉報之性質及個別情況，舉報可能按適當情況由審核委員會作內部調查；或經審核委員會委派，由公司秘書、人力資源部或本公司其他部門負責調查；或經指示轉介予外聘核數師或有關公共或監管機構等。

審核委員會適時提醒本公司董事會注意任何可能對本集團造成重大影響的事件。本公司將不時檢討本政策及舉報機制，以確保其持續成效。



APPENDIX I: HONG KONG STOCK EXCHANGE'S ESG REPORTING GUIDE CONTENT INDEX

附錄一：香港聯交所《環境、社會及管治報告指引》內容索引

| Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標 | Relevant Section In this Report 報告內相關章節 | Remarks 備註 |
|---|---|---------------|
| A. Environmental | | |
| A. 環境 | | |
| Aspect A1: Emissions Aspect A1: 排放物 General Information on: Disclosure (a) the policies; and 一般披露 (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： | Emission Management 排放管理 | — |
| 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。 | Emission Management 排放管理 | — |
| KPI A1.2 關鍵績效指標 A1.2 Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 直接(範圍1)及能源間接(範圍2)溫室氣體排放量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。 | Emission Management 排放管理 | — |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標 | | Relevant Section In this Report 報告內相關章節 | Remarks 備註 |
|---|--|---|---|
| KPI A1.3 關鍵績效 指標 A1.3 | Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。 | Emission Management 排放管理 | During the Reporting Period, the amount of ink cartridges used for general office printers is insignificant, all of them were collected and recycled by suppliers and did not cause any negative impact to the environment. Also, 8 notebooks and 1 LCD Mon were recycled through the donation to charity group. 報告期內，一般辦公打印機的墨盒使用量並不顯著，全部由供應商收集回收，未對環境造成任何負面影響。此外，本集團通過向慈善團體捐贈，回收了8台手提電腦和1台顯示器。 |
| KPI A1.4 關鍵績效 指標 A1.4 | Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。 | Emission Management 排放管理 | — |
| KPI A1.5 關鍵績效 指標 A1.5 | Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。 | Environmental Protection 環境保護 | — |
| KPI A1.6 關鍵績效 指標 A1.6 | Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。 | Emission Management 排放管理 | — |



| Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標 | | | Relevant Section In this Report 報告內相關章節 | Remarks 備註 |
|--|-------------------------|--|--|--|
| Aspect A2: Use of Resources 一般披露 層面 A2 : 資源使用 | General Disclosure | Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。 | The Environment and Natural Resources 環境及天然資源 | — |
| | KPI A2.1 關鍵績效指標 A2.1 | Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及/或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。 | Use of Resources 資源使用 | — |
| | KPI A2.2 關鍵績效指標 A2.2 | Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度(如以每產量單位、每項設施計算)。 | Use of Resources 資源使用 | — |
| | KPI A2.3 關鍵績效指標 A2.3 | Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。 | Environmental Protection 環境保護 | — |
| | KPI A2.4 關鍵績效指標 A2.4 | Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題, 以及所訂立的用水效益目標及為達到這些目標所採取的步驟。 | Use of Resources 資源使用 | — |
| | KPI A2.5 關鍵績效指標 A2.5 | Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。 | — | Due to the nature of our business, the use of packaging material is considered immaterial. 由於我們業務的性質, 包裝的使用材料被認為是無關緊要的。 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| Subject Areas, Aspects, General Disclosures and KPIs | | | Relevant Section | Remarks |
|---|--------------------|--|---------------------------------------|---------|
| 主要範疇、層面、一般披露及關鍵績效指標 | | | In this Report | 備註 |
| | | | 報告內相關章節 | |
| Aspect A3: The Environment and Natural Resources | General Disclosure | Policies on minimising the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。 | The Environment and Natural Resources | — |
| | 一般披露 | | 環境及天然資源 | |
| 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. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。 | The Environment and Natural Resources | — |
| | 關鍵績效指標 A3.1 | | 環境及天然資源 | |
| Aspect A4: Climate Change | General Disclosure | Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 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。 | Climate Change | — |
| | 一般披露 | | 氣候變化 | |
| 層面 A4 : 氣候變化 | 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. 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，及應對行動。 | Climate Change | — |
| | 關鍵績效指標 A4.1 | | 氣候變化 | |



| Subject Areas, Aspects, General Disclosures and KPIs | Relevant Section | Remarks |
|---|---|-----------------------|
| 主要範疇、層面、一般披露及關鍵績效指標 | In this Report | 備註 |
| | 報告內相關章節 | |
| B. Social | | |
| B. 社會 | | |
| Employment and Labour Practices | | |
| 僱傭及勞工常規 | | |
| Aspect B1: General Employment 層面 B1 : 一般披露 僱傭 | Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。 | Employment 僱傭 — |
| KPI B1.1 關鍵績效 指標 B1.1 | Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。 | Employment 僱傭 — |
| KPI B1.2 關鍵績效 指標 B1.2 | Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。 | Employment 僱傭 — |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標 | | | Relevant Section In this Report 報告內相關章節 | Remarks 備註 |
|---|-----------------------------|--|---|---|
| Aspect B2: Health and Safety 層面 B2 : 健康及安全 | General Disclosure 一般披露 | Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。 | Health and Safety 健康及安全 | — |
| | KPI B2.1 關鍵績效 指標 B2.1 | Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年（包括匯報年度）每年因工亡故的人數及比率。 | Health and Safety 健康及安全 | No work-related fatalities were occurred during the Reporting Period. 於報告期間內，沒有因工亡故的數字。 |
| | KPI B2.2 關鍵績效 指標 B2.2 | Lost days due to work injury. 因工傷損失工作日數。 | Health and Safety 健康及安全 | No lost days due to work injury were recorded during the Reporting Period. 於報告期間內，沒有因工傷損失工作日數。 |
| | KPI B2.3 關鍵績效 指標 B2.3 | Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。 | Health and Safety 健康及安全 | — |



| Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標 | | | Relevant Section In this Report 報告內相關章節 | Remarks 備註 |
|---|---|---|---|--|
| Aspect B3: Development and Training 層面 B3 : 發展及培訓 | General Disclosure 一般披露 | Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。 | Development and Training 發展及培訓 | — |
| | Key Performance Indicator B3.1 關鍵績效指標 B3.1 | The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比。 | Development and Training 發展及培訓 | — |
| | Key Performance Indicator B3.2 關鍵績效指標 B3.2 | The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。 | Development and Training 發展及培訓 | — |
| Aspect B4: Labour Standards 層面 B4 : 勞工準則 | General Disclosure 一般披露 | Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child or forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。 | Labour Standards 勞工準則 | — |
| | Key Performance Indicator B4.1 關鍵績效指標 B4.1 | Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。 | Labour Standards 勞工準則 | — |
| | Key Performance Indicator B4.2 關鍵績效指標 B4.2 | Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。 | Labour Standards 勞工準則 | No such incidents were reported during the Reporting Period. 於報告期間內，沒有發現相關違規情況。 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| Subject Areas, Aspects, General Disclosures and KPIs | | | Relevant Section | Remarks |
|--|--------------------|---|-------------------------|---------|
| 主要範疇、層面、一般披露及關鍵績效指標 | | | In this Report | 備註 |
| | | | 報告內相關章節 | |
| Operating Practices | | | | |
| 營運慣例 | | | | |
| Aspect B5: Supply Chain Management | General Disclosure | Policies on managing environmental and social risks of the supply chain. | Supply Chain Management | — |
| | 一般披露 | 管理供應鏈的環境及社會風險政策。 | 供應鏈管理 | |
| 層面 B5 : 供應鏈管理 | | | | |
| | KPI B5.1 | Number of suppliers by geographical region. | Supply Chain Management | — |
| | 關鍵績效指標 B5.1 | 按地區劃分的供應商數目。 | 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. | 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。 | 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. | 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。 | 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. | Supply Chain Management | — |
| | 關鍵績效指標 B5.4 | 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。 | 供應鏈管理 | |



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

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| Subject Areas, Aspects, General Disclosures and KPIs | | | Relevant Section | Remarks |
|--|------------|--|------------------|---------------------------|
| 主要範疇、層面、一般披露及關鍵績效指標 | | | In this Report | 備註 |
| | | | 報告內相關章節 | |
| Aspect B7: | General | Information on | Anti-corruption | — |
| Anti- | Disclosure | (a) the policies; and | 反貪污 | |
| Corruption | 一般披露 | (b) compliance with relevant laws and regulations that | | |
| 層面 B7 : | | have a significant impact on the issuer | | |
| 反貪污 | | relating to bribery, extortion, fraud and money | | |
| | | laundering. | | |
| | | 有關防止賄賂、勒索、欺詐及洗黑錢的： | | |
| | | (a) 政策；及 | | |
| | | (b) 遵守對發行人有重大影響的相關法律及規例 | | |
| | | 的資料。 | | |
| | KPI B7.1 | Number of concluded legal cases regarding corrupt | Anti-corruption | No concluded legal |
| | 關鍵績效 | practices brought against the issuer or its employees | 反貪污 | cases regarding corrupt |
| | 指標 B7.1 | during the reporting period and the outcomes of the | | practices were brought |
| | | cases. | | against the issuer or its |
| | | 於報告期內對發行人或其僱員提出並已審結的貪污訴訟 | | employees during the |
| | | 案件的數目及訴訟結果。 | | Reporting Period. |
| | | | | 於報告期內，沒有對 |
| | | | | 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 whistle- | Anti-corruption | — |
| | 關鍵績效 | blowing procedures, and how they are implemented | 反貪污 | |
| | 指標 B7.2 | and monitored. | | |
| | | 描述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 | Anti-corruption | — |
| | 關鍵績效 | directors and staff. | 反貪污 | |
| | 指標 B7.3 | 描述向董事及員工提供的反貪污培訓。 | | |



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

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX II: GRI CONTENT INDEX

附錄二：GRI 內容索引

| | |
|--------------------------|---|
| Statement of use 使用聲明 | North Asia Strategic Holdings Limited has reported the information cited in this GRI content index for the period from 1 April 2023 to 31 March 2024 with reference to the GRI Standards. 北亞策略控股有限公司已參考 GRI 準則標準報導 2023 年 4 月 1 日至 2024 年 3 月 31 日期間內，GRI 內容索引表中引述的資訊。 |
| GRI 1 used 使用的 GRI 1 | GRI 1: Foundation 2021 GRI 1：基礎 2021 |

| GRI Standard GRI 準則 | Disclosure 揭露項目 | Location/Explanation 位置／說明 |
|---|--|--|
| General Disclosure 一般揭露 | | |
| GRI 2: General Disclosures 2021 GRI 2：一般揭露 2021 | 2-1 Organisational details 組織詳細資訊 | Board Statement; Reporting Scope and Boundary; and Reporting Basis and Principal 董事會聲明；報告範圍及邊界；及匯報基礎及原則 |
| | 2-2 Entities included in the organisation's sustainability reporting 組織永續報導中包含的實體 | Reporting Scope and Boundary 報告範圍及邊界 |
| | 2-3 Reporting period, frequency and contact point 報導期間、頻率及聯絡人 | Reporting Period; Reporting Basis and Principal; and Information and Feedbacks 報告期；匯報基礎及原則；及反饋意見 |
| | 2-4 Restatements of information 資訊重編 | Footnotes 註腳 |
| | 2-5 External assurance 外部保證／確信 | The Group has considered seeking external assurance for the ESG report in future. 本集團考慮日後為環境、社會及管治報告尋求外部保證。 |



| GRI Standard GRI 準則 | Disclosure 揭露項目 | Location/Explanation 位置／說明 |
|------------------------|---|---|
| 2-6 | Activities, value chain and other business relationships 活動、價值鏈和其他商業關係 | Supply Chain Management and 2023/24 Annual Report – Management Discussion and Analysis 供應鏈管理；及2023/24年報 – 管理層討論及分析 |
| 2-7 | Employees 員工 | Employment 僱傭 |
| 2-8 | Workers who are not employees 非員工的工作者 | All the workers performing work for the Group are employees. 所有為本集團工作的工人都是僱員。 |
| 2-9 | Governance structure and composition 治理結構及組成 | 2023/24 Annual Report – Corporate Governance Report 2023/24年報 – 企業管治報告 |
| 2-10 | Nomination and selection of the highest governance body 最高治理單位的提名與遴選 | 2023/24 Annual Report – Corporate Governance Report 2023/24年報 – 企業管治報告 |
| 2-11 | Chair of the highest governance body 最高治理單位的主席 | 2023/24 Annual Report – Corporate Governance Report 2023/24年報 – 企業管治報告 |
| 2-12 | Role of the highest governance body in overseeing the management of impacts 最高治理單位於監督衝擊管理的角色 | ESG Governance Structure and 2023/24 Annual Report – Corporate Governance Report ESG 管治架構及2023/24年報 – 企業管治報告 |
| 2-13 | Delegation of responsibility for managing impacts 衝擊管理的負責人 | ESG Governance Structure and 2023/24 Annual Report – Corporate Governance Report ESG 管治架構及2023/24年報 – 企業管治報告 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| GRI Standard GRI 準則 | Disclosure 揭露項目 | Location/Explanation 位置／說明 |
|------------------------|---|---|
| 2-14 | Role of the highest governance body in sustainability reporting 最高治理單位於永續報導的角色 | Board Statement and ESG Governance Structure 董事會聲明及 ESG 管治架構 |
| 2-15 | Conflicts of interest 利益衝突 | 2023/24 Annual Report – Corporate Governance Report 2023/24 年報 – 企業管治報告 |
| 2-16 | Communication of critical concerns 溝通關鍵重大事件 | ESG Governance Structure; Stakeholder Engagement; Employment; and Anti-corruption ESG 管治架構；持份者參與；僱傭； 及反貪污 |
| 2-17 | Collective knowledge of the highest governance body 最高治理單位的群體智識 | 2023/24 Annual Report – Corporate Governance Report 2023/24 年報 – 企業管治報告 |
| 2-18 | Evaluation of the performance of the highest governance body 最高治理單位的績效評估 | 2022/23 Annual Report – Corporate Governance Report 2023/24 年報 – 企業管治報告 |
| 2-19 | Remuneration policies 薪酬政策 | 2023/24 Annual Report – Corporate Governance Report 2023/24 年報 – 企業管治報告 |
| 2-20 | Process to determine remuneration 薪酬決定流程 | 2023/24 Annual Report – Corporate Governance Report 2023/24 年報 – 企業管治報告 |



| GRI Standard | Disclosure | Location/Explanation |
|--------------|--|---|
| GRI 準則 | 揭露項目 | 位置／說明 |
| 2-21 | Annual total compensation ratio 年度總薪酬比率 | <p>N/A: These metrics are affected by a range of factors including market trend and inflation rate. The Group provides competitive compensation with market benchmarking to ensure competitiveness. The Group has disclosed the Directors' remuneration in 2023/24 Annual Report – Corporate Governance Report.</p> <p>不適用：這些指標受到一系列因素的影響，包括市場趨勢和通貨膨脹率。本集團以市場基準比較提供有競爭力的薪酬以確保競爭力。本集團已於2023/24年報 – 企業管治報告披露董事薪酬。</p> |
| 2-22 | Statement on sustainable development strategy 永續發展策略的聲明 | <p>Board Statement; and ESG Governance Structure</p> <p>董事會聲明；及 ESG 管治架構</p> |
| 2-23 | Policy commitments 政策承諾 | <p>Labour Standards</p> <p>勞工準則</p> |
| 2-24 | Embedding policy commitments 納入政策承諾 | <p>Labour Standards</p> <p>勞工準則</p> |
| 2-25 | Processes to remediate negative impacts 補救負面衝擊的程序 | <p>Stakeholder Engagement; Employment; and Anti-corruption</p> <p>持份者參與；僱傭；及反貪污</p> |
| 2-26 | Mechanisms for seeking advice and raising concerns 尋求建議和提出疑慮的機制 | <p>Stakeholder Engagement; Employment; and Anti-corruption</p> <p>持份者參與；僱傭；及反貪污</p> |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| GRI Standard GRI 準則 | Disclosure 揭露項目 | Location/Explanation 位置／說明 |
|--|---|--|
| | 2-27 Compliance with laws and regulations 法規遵循 | There were no significant instances of non-compliance with laws and regulations or no fines were paid during the Reporting Period. 報告期內，本集團並無重大違法違規及罰款情況。 |
| | 2-28 Membership associations 公協會的會員資格 | The Group does not have a significant role in the governance body. 本集團在管治機構中並無重要角色。 |
| | 2-29 Approach to stakeholder engagement 利害關係人議合方針 | Stakeholder Engagement 持份者參與 |
| | 2-30 Collective bargaining agreements 團體協約 | There are no formal collective bargaining agreements in place within our Group. All of our employees have the right and freedom to form and join trade unions. 在本集團內並沒有正式的團體協約。我們所有的員工都有權組建以及加入工會的自由。 |
| Material Topics 重大主題 | | |
| GRI 3: Material Topics 2021 GRI 3：重大主題 2021 | 3-1 Process to determine material topics 決定重大主題的流程 | Materiality Assessment; and Stakeholder Engagement 重要性評估；及持份者參與 |
| | 3-2 List of material topics 重大主題列表 | Materiality Assessment 重要性評估 |



| GRI Standard | Disclosure | Location/Explanation |
|--------------------------------------|--|---|
| GRI 準則 | 揭露項目 | 位置／說明 |
| GRI 205: Anti-corruption 2016 | | |
| GRI 205 : 反貪腐 2016 | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics 重大主題管理 | Stakeholder Engagement; and Anti-corruption 持份者參與；及反貪污 |
| GRI 3 : 重大主題 2021 | 205-1 Operations assessed for risks related to corruption 已進行貪腐風險評估的營運據點 | Sustainability assessment including anti-corruption related aspect was conducted by 3rd party consultant. The Group has implemented relevant policies during its operations. It is predicted that the risk related to corruption is insignificant. The Group will consider to enhance the assessment procedure including risk assessment in the future. 可持續發展評估包括與反貪污有關的方面，已由第三方顧問進行。本集團在營運過程中執行了相關政策。預計與貪污有關的風險並不重大。本集團將考慮在未來加強包括風險評估在內的評估程序。 |
| | 205-2 Communication and training about anti-corruption policies and procedures 有關反貪腐政策和程序的溝通及訓練 | Anti-corruption policies and procedures have been communicated to all board members, all employees including new staffs and all business partners. The Group will consider to arrange anti-corruption training in the future. 反貪污政策和程序已傳達給所有董事會成員、所有員工（包括新員工）和所有商業夥伴。本集團將考慮在未來安排反腐敗培訓。 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| GRI Standard GRI 準則 | Disclosure 揭露項目 | Location/Explanation 位置／說明 |
|--|---|--|
| | 205-3 Confirmed incidents of corruption and actions taken 已確認的貪腐事件及採取的行動 | The Group has no confirmed incidents of corruption during the Reporting Period. 報告期內，本集團並無已確認的貪污事件。 |
| GRI 302: Energy 2016 GRI 302：能源 2016 | | |
| GRI 3: Material Topics 2021 GRI 3：重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Use of Resources; and The Environment and Natural Resources 資源使用；及環境及天然資源 |
| | 302-1 Energy consumption within the organisation 組織內部的能源消耗量 | Use of Resources 資源使用 |
| | 302-3 Energy intensity 能源密集度 | Use of Resources 資源使用 |
| GRI 303: Water and Effluent 2018 GRI 303：水與放流水 2018 | | |
| GRI 3: Material Topics 2021 GRI 3：重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Use of Resources 資源使用 |
| | 303-5 Water consumption 耗水量 | Use of Resources 資源使用 |
| GRI 305: Emissions 2016 GRI 305：排放 2016 | | |
| GRI 3: Material Topics 2021 GRI 3：重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Emission Management; and The Environment and Natural Resources 排放管理；及環境及天然資源 |
| | 305-1 Direct (Scope 1) GHG emissions 直接(範疇一)溫室氣體排放 | Emission Management 排放管理 |



| GRI Standard GRI 準則 | Disclosure 揭露項目 | Location/Explanation 位置/說明 |
|--|---|---|
| | 305-2 Energy indirect (Scope 2) GHG emissions 能源間接 (範疇二) 溫室氣體排放 | Emission Management 排放管理 |
| | 305-3 Other indirect (Scope 3) GHG emissions 其他間接 (範疇三) 溫室氣體排放 | Emission Management 排放管理 |
| | 305-4 GHG emissions intensity 溫室氣體排放強度 | Emission Management 排放管理 |
| | 305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions 氮氧化物 (NO _x)、硫氧化物 (SO _x)、及其它顯著的氣體排放 | Emission Management 排放管理 |
| GRI 306: Waste 2020 GRI 306 : 廢棄物 2020 | | |
| GRI 3: Material Topics 2021 GRI 3 : 重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Emission Management; and The Environment and Natural Resources 排放管理 ; 及環境及天然資源 |
| | 306-3 Waste generated 廢棄物的產生 | Emission Management 排放管理 |
| | 306-4 Waste diverted from disposal 廢棄物的處置移轉 | Emission Management 排放管理 |
| GRI 401: Employment 2016 GRI 401 : 勞僱關係 2016 | | |
| GRI 3: Material Topics 2021 GRI 3 : 重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Employment 僱傭 |
| | 401-1 New employee hires and employee turnover 新進員工和離職員工 | Employment 僱傭 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| GRI Standard GRI 準則 | Disclosure 揭露項目 | Location/Explanation 位置／說明 |
|---|--|---|
| | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees 提供給全職員工(不包括臨時或兼職員工)的福利 | Employment 僱傭 |
| | 401-3 Parental leave 育嬰假 | Employment 僱傭 |
| GRI 402: Labour Management Relations 2016 GRI 402 : 勞資關係 2016 | | |
| GRI 3: Material Topics 2021 GRI 3 : 重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Labour Standards 僱傭 |
| | 402-1 Minimum notice periods regarding operational changes 關於營運變化的最短預告期 | Labour Standards; and 僱傭；及 |
| | | There is no formal collective bargaining agreement in place within our Group. All our employees have the right and freedom to form and join trade unions. 在本集團內並沒有正式的團體協約。我們所有的員工都有權組建以及加入工會的自由。 |
| GRI 403: Occupational Health and Safety 2018 GRI 403 : 職業安全衛生 2018 | | |
| GRI 3: Material Topics 2021 GRI 3 : 重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Health and Safety 健康及安全 |
| | 403-1 Occupational health and safety management system 職業安全衛生管理系統 | Health and Safety 健康及安全 |



| GRI Standard | Disclosure | Location/Explanation |
|--------------|---|--|
| GRI 準則 | 揭露項目 | 位置／說明 |
| 403-2 | Hazard identification, risk assessment, and incident investigation 危害辨識、風險評估、及事故調查 | Health and Safety; and 健康及安全；及 The Group engaged 3rd party consultant to carry out sustainability assessment (including occupational health and safety aspect), reviewing and ensuring the quality of the processes. Review was conducted around the end of 2023 and the Group may consider to conduct further assessment in the future. 本集團已聘請第三方顧問進行可持續發展評估(包括職業健康與安全方面)，審查並確保流程的質量。評估工作大約在2023年底進行，集團可能會考慮在未來進行進一步的評估。 |
| 403-3 | Occupational health services 職業健康服務 | Health and Safety 健康及安全 |
| 403-4 | Worker participation, consultation, and communication on occupational health and safety 有關職業安全衛生之工作者參與、諮商與溝通 | There are no worker participation and consultation of the occupational health and safety management system; and no joint management-worker health and safety committee. 職業健康與安全管理系統沒有工人參與和諮詢，也沒有管理部門與工人聯合組成的健康與安全委員會。 |
| 403-5 | Worker training on occupational health and safety 有關職業安全衛生之工作者訓練 | Health and Safety 健康及安全 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| GRI Standard GRI 準則 | Disclosure 揭露項目 | Location/Explanation 位置／說明 |
|--|--|--|
| | 403-9 Work-related injuries 職業傷害 | <p>No work-related injuries were occurred during the Reporting Period. There is no significant work-related hazards that pose a risk of high-consequence injury based on the Group's operation. (Note: Workers normally work 8 hours per day)</p> <p>報告期內並無發生工傷事故。根據集團的營運情況，集團營運不存在構成高後果工傷風險的重大工作危害。(注：工人通常每天工作8小時)</p> <p>The Group strictly abides by all the applicable laws and regulations, as set out in the countries and regions where the Group operates to eliminate work-related hazards and risks.</p> <p>集團嚴格遵守業務所在國家和地區的所有適用法律和法規，消除與工作有關的危害和風險。</p> |
| GRI 404: Training and Education 2016 | | |
| GRI 404：訓練與教育 2016 | | |
| GRI 3: Material Topics 2021 GRI 3：重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Development and Training 發展及培訓 |
| | 404-1 Average hours of training per year per employee 每名員工每年接受訓練的平均時數 | Development and Training 發展及培訓 |



| GRI Standard GRI 準則 | Disclosure 揭露項目 | Location/Explanation 位置/說明 |
|--|---|--|
| | 404-2 Programs for upgrading employee skills and transition assistance programs 提升員工職能及過渡協助方案 | The Group has yet to conduct transition assistance program in the Reporting Period. Relevant program may be consider in the future. 報告期內，本集團尚未開展過渡協助方案。未來可能會考慮開展相關計劃。 |
| | 404-3 Percentage of employees receiving regular performance and career development reviews 定期接受績效及職業發展檢核的員工百分比 | Development and Training 發展及培訓 |
| GRI 405: Diversity and Equal Opportunity 2016 | | |
| GRI 405 : 員工多元化與平等機會 2016 | | |
| GRI 3: Material Topics 2021 GRI 3 : 重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Employment 僱傭 |
| | 405-1 Diversity of governance bodies and employees 治理單位與員工的多元化 | 2023/24 Annual Report – Corporate Governance Report; and Employment 2023/24年報 – 企業管治報告；及僱傭 |
| GRI 406: Non-discrimination 2016 | | |
| GRI 406 : 不歧視 2016 | | |
| GRI 3: Material Topics 2021 GRI 3 : 重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Employment 僱傭 |
| | 406-1 Incidents of discrimination and corrective actions taken 歧視事件以及組織採取的改善行動 | The Group has no incidents of discrimination during the Reporting Period. 報告期內，本集團並無發生歧視事件。 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| GRI Standard GRI 準則 | Disclosure 揭露項目 | Location/Explanation 位置／說明 |
|--|--|---|
| GRI 407: Freedom of Association and Collective Bargaining 2016 GRI 407 : 結社自由與團體協商 2016 | | |
| GRI 3: Material Topics 2021 GRI 3 : 重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Supply Chain Management 供應鏈管理 |
| | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk 可能面臨結社自由及團體協商風險的營運據點或供應商 | The Group has no collective bargaining related policies and practices. All suppliers have the rights to exercise freedom of association and collective bargaining. 在本集團內並沒有團體協商相關的政策和做法。所有供應商都有權行使結社自由和團體協商。 |
| GRI 408: Child Labor 2016 GRI 408 : 童工 2016 | | |
| GRI 3: Material Topics 2021 GRI 3 : 重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Labour Standards 僱傭 |
| | 408-1 Operations and suppliers at significant risk for incidents of child labour 營運據點和供應商使用童工之重大風險 | There is no significant non-compliance case relating to child labour on both ours and our suppliers' operations during the Reporting Period. 報告期內，本集團沒有發現我們和供應商的業務與童工有關的重大違規案例。 |



| GRI Standard | Disclosure | Location/Explanation |
|---|--|--|
| GRI 準則 | 揭露項目 | 位置／說明 |
| GRI 414: Supplier Social Assessment 2016 | | |
| GRI 414 : 供應商社會評估 2016 | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics 重大主題管理 | Supply Chain Management 供應鏈管理 |
| GRI 3 : 重大主題 2021 | 414-1 New suppliers that were screened using social criteria 使用社會標準篩選新供應商 | ESG related factors were considered in the new supplier selection progress to ensure quality of suppliers and potentially mitigate the environmental and social risks in supply chain. 在選擇新供應商的過程中，我們也考慮了與ESG相關的因素，以確保供應商的質量，並降低供應鏈中的環境和社會風險。 |
| | 414-2 Negative social impacts in the supply chain and actions taken 供應鏈中負面的社會衝擊以及所採取的行動 | No supplier is identified with significant social impact during the Reporting Period. 報告期內，本集團沒有發現供應商對社會方面產生重大影響。 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| GRI Standard GRI 準則 | Disclosure 揭露項目 | Location/Explanation 位置／說明 |
|--|---|--|
| GRI 416: Customer Health and Safety 2016 GRI 416 : 顧客健康與安全 2016 | | |
| GRI 3: Material Topics 2021 GRI 3 : 重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Product Responsibility 產品責任 |
| | 416-1 Assessment of the health and safety impacts of product and service categories 評估產品和服務類別對健康和安全的衝擊 | The Group obtained ISO 9001:2015 Quality Management System to ensure the reliability and quality of our products and services. During the Reporting Period, the Group did not receive any material product and service-related complaint. The Group will consider to apply assessment progress regarding improvement of health and safety impacts of product and services in the future. 本集團取得了 ISO 9001:2015 質量管理體系認證，以確保產品和服務的可靠性和質量。報告期內，本集團未收到任何與產品和服務相關的重大投訴。未來，集團將考慮在產品和服務的健康與安全影響改善方面應用評估進展。 |
| | 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services 違反有關產品與服務的健康和安全法規之事件 | There is no incident of non-compliance with regulations resulting in a fine or penalty and warning, and no incident of non-compliance with voluntary codes during the Reporting Period. 在報告期內，本集團沒有發生因違反法規而被罰款或處罰和警告的事件，也沒有發生違反自願性規約的事件。 |



| GRI Standard GRI 準則 | Disclosure 揭露項目 | Location/Explanation 位置/說明 |
|--|---|---|
| GRI 418: Customer Privacy 2016 GRI 418 : 客戶私隱 2016 | | |
| GRI 3: Material Topics 2021 GRI 3 : 重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Product Responsibility 產品責任 |
| | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data 經證實侵犯客戶私隱或遺失客戶資料的投訴 | The Group did not receive any substantiated complaints concerning breaches of customer privacy and losses of customer data during the Reporting Period. 報告期內，本集團並無經證實侵犯客戶私隱或遺失客戶資料的投訴。 |

APPENDIX III: TCFD CONTENT INDEX

附錄三：TCFD 內容索引

TCFD's core element

| 氣候相關財務信息披露核心要素 | Disclosure 披露 | Section of the Report 本報告章節 |
|-------------------------|---|---|
| Governance 治理 | a) Describe the board's oversight of climate-related risks and opportunities 描述董事會對氣候相關風險與機遇的監督情況 | Board Statement; and ESG Governance Structure 董事會聲明；及 ESG 管治架構 |
| | b) Describe management's role in assessing and managing climate-related risks and opportunities 描述管理階層在評估和管理氣候相關風險與機遇的角色 | Board Statement; and ESG Governance Structure 董事會聲明；及 ESG 管治架構 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

TCFD's core

element

氣候相關財務信

Disclosure

息披露核心要素

披露

Section of the Report

本報告章節

Strategy 策略

- a) Describe the climate-related risks and opportunities the organisations have identified over the short-, medium-, and long-term
描述組織所識別的短、中、長期氣候相關風險與機遇
- b) Describe the impact of climate-related risks and opportunities on the organisations' businesses, strategy, and financial planning
描述組織在業務、策略和財務規劃上與氣候相關風險與機遇的衝擊
- c) Describe the resilience of the organisations' strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario
描述組織在策略上的韌性，並考慮不同氣候相關情境（包括2°C或更嚴苛的情境）

Climate Change
氣候變化

Climate Change
氣候變化

Climate Change
氣候變化

Risk Management 風險管理

- a) Describe the organisations' processes for identifying and assessing climate-related risks
描述組織在氣候相關風險的識別和評估流程
- b) Describe the organisations' processes for managing climate-related risks
描述組織在氣候相關風險的管理流程
- c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisations' overall risk management
描述氣候相關風險的識別、評估和管理流程如何整合於組織的整體風險管理制度中

Climate Change
氣候變化

Climate Change
氣候變化

Climate Change
氣候變化

Metrics and Targets 指標和目標

- a) Describe the metrics used by the organisations to assess climate-related risks and opportunities in line with its strategy and risk management process
揭露組織依循策略和風險管理流程進行評估氣候相關風險與機遇所使用的指標
- b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks
揭露範疇1、範疇2和範疇3（如適用）溫室氣體排放和相關風險
- c) Describe the targets used by the organisations to manage climate-related risks and opportunities and performance against targets
描述組織在管理氣候相關風險與機遇所使用的目標，以及落實該目標的表現

Climate Change
氣候變化

Emission Management
排放管理

Climate Change
氣候變化



APPENDIX IV: SDGS CONTENT INDEX

附錄四：可持續發展目標內容索引

| SDG 可持續發展目標 | Relevant Target(s) 相應的目標 | Area of Focus 重點領域 | Section of the Report 本報告章節 |
|---|--|---|---|
|  <p>SDG 3: 良好健康與福祉</p> | <p>3.3</p> <p>End the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases</p> <p>消除愛滋病、結核病、瘧疾和被忽視的熱帶疾病的流行，並防治肝炎、水傳播疾病和其他傳染病</p> | <ul style="list-style-type: none"> Health and safety policy 健康及安全政策 Prevention of Communicable Diseases in Workplace 預防工作場所內傳染病 | <p>Health and Safety 健康及安全</p> |
|  <p>SDG 4: 優質教育</p> | <p>4.3</p> <p>Ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university</p> <p>確保所有女性和男性平等獲得負擔得起的優質技術、職業和高等教育，包括大學</p> <p>4.4</p> <p>Substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship</p> <p>大幅增加擁有就業、體面工作和創業相關技能(包括技術和職業技能)的青年和成年人的數量</p> | <ul style="list-style-type: none"> Donation to non-profit private university campus expansion to 為非牟利私立大學校園擴建捐款 On-boarding programme 入職計劃 Comprehensive annual training for employees 全面的員工年度培訓 | <p>Community Investment; and Development and Training 社區投資；及發展及培訓</p> |
|  <p>SDG 5: 性別平等</p> | <p>5.1</p> <p>End all forms of discrimination against all women and girls everywhere</p> <p>終結對世界各地所有女性(包括婦女和女童)的任何形式歧視</p> | <ul style="list-style-type: none"> Comprehensive HR policies 全面的人力資源政策 Promotion of gender diversity 推廣性別多元 Grievance system for improper acts 針對不當行為的申訴系統 | <p>Employment 僱傭</p> |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| SDG 可持續發展目標 | Relevant Target(s) 相應的目標 | Area of Focus 重點領域 | Section of the Report 本報告章節 |
|---|--|--|---|
|  <p>SDG 8: 體面工作和經濟增長</p> | <p>8.2</p> <p>Achieve higher levels of economic productivity through diversification, technological upgrading and innovation</p> <p>透過多元化、技術升級和創新，實現更高水準的經濟生產力</p> | <ul style="list-style-type: none"> • Research and Development 研究與開發 • Emission management and resources efficiency strategy 排放管理和資源效率策略 • Health and safety policy 健康和安政策 • Comprehensive HR policies to protect labour rights 保護勞工權利的全面的人力資源政策 • Prohibition of forced labour and child labour 禁止強迫勞動和童工 | <p>Awards and Recognitions; Environmental Protection; Employment; Health and Safety; and Labour Standards 獎項及榮譽；環境保護；僱傭；健康及安全；及勞工準則</p> |
| | <p>8.4</p> <p>Improve global resources efficiency in consumption and endeavour to decouple economic growth from environmental degradation</p> <p>提高全球資源消耗效率，努力實現與環境惡化脫鉤之經濟增長</p> | | |
| | <p>8.7</p> <p>Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour</p> <p>立即採取有效措施消除強迫勞動，結束現代奴隸制和人口販運，確保禁止和消除最惡劣形式的童工</p> | | |
| | <p>8.8</p> <p>Protect labour rights and promote safe and secure working environments for all workers</p> <p>保護勞工權利並為所有工人營造安全可靠的工作環境</p> | | |



| SDG | Relevant Target(s) | Area of Focus | Section of the Report |
|---|---|--|---|
| 可持續發展目標 | 相應的目標 | 重點領域 | 本報告章節 |
|  <p>SDG 9: 產業、創新和基礎設施</p> | <p>9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors 加強科學研究，提升行業領域的技術能力</p> | <ul style="list-style-type: none"> Research and Development 研究與開發 | <p>Awards and Recognitions 獎項及榮譽</p> |
|  <p>SDG 10: 減少不平等</p> | <p>10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard 確保平等機會並減少不平等結果，包括通過消除歧視法律、政策及常規並促進這方面的適當立法、政策和行動</p> | <ul style="list-style-type: none"> Comprehensive HR policies 全面的人力資源政策 Equal Employment Opportunity policy 平等機會政策 Commitment to human rights 對人權的承諾 | <p>Employment; and Labour Standards 僱傭；及勞工準則</p> |
|  <p>SDG 11: 可持續城市和社區</p> | <p>11.6 Reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management 減少人均對城市環境的不利影響，包括特別關注空氣質量以及市政和其他廢物管理</p> | <ul style="list-style-type: none"> Electronic products donation for recycling and environmental caring 捐贈電子產品，促進回收和環保 Emission management 排放管理和資源效率策略 | <p>Community Investment; and Emission Management 社區投資；及排放管理</p> |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| SDG 可持續發展目標 | Relevant Target(s) 相應的目標 | Area of Focus 重點領域 | Section of the Report 本報告章節 |
|---|--|---|---|
|  <p>SDG 12: 負責任消費和生產</p> | <p>12.2 Achieve the sustainable management and efficient use of natural resources 實現自然資源的永續管理和高效利用</p> <p>12.4 Achieve the environmentally sound management of chemicals and all wastes throughout their lifecycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimise their adverse impacts on human health and the environment 根據國際框架，在化學品和所有廢物的整個生命週期實現無害環境管理，並大幅減少它們向空氣、水和土壤的排放，以盡量減少它們對人類健康和環境的不利影響</p> <p>12.5 Substantially reduce waste generation through prevention, reduction, recycling and reuse 透過預防、減少、回收和再利用，大幅減少廢棄物產生</p> <p>12.7 Promote public procurement practices that are sustainable, in accordance with national policies and priorities 根據國家政策和優先事項，促進可持續的公共採購常規</p> | <ul style="list-style-type: none"> Efficient use of resources and waste management 有效利用資源和廢物管理 Environmental Management System with ISO certification 通過ISO認證的環境管理體系 Procurement procedures 採購政策 | <p>Environmental Protection; Corporate Environmental Policy; and Supply Chain Management 環境保護；企業環境政策；及供應鏈管理</p> |



| SDG | Relevant Target(s) | Area of Focus | Section of the Report |
|---|--|--|---|
| 可持續發展目標 | 相應的目標 | 重點領域 | 本報告章節 |
|  <p data-bbox="150 728 280 750">SDG 13: 氣候行動</p> | <p data-bbox="354 551 400 573">13.2</p> <p data-bbox="354 588 679 687">Integrate climate change measures into policies, strategies and planning</p> <p data-bbox="354 698 679 763">將氣候變化措施納入政策、策略和規劃</p> | <ul data-bbox="703 551 1050 836" style="list-style-type: none"> <li data-bbox="703 551 1050 728">• Reach carbon neutrality with near- and long-term emission reduction target setting 通過近期和長期減排目標設定實現碳中和 <li data-bbox="703 739 1050 836">• Climate-related risk assessment 氣候相關風險評估 | <p data-bbox="1051 551 1385 612">Climate Change; and Environmental Protection</p> <p data-bbox="1051 627 1273 651">氣候變化；及環境保護</p> |
|  <p data-bbox="150 1067 280 1088">SDG 14: 水下生物</p> | <p data-bbox="354 890 400 911">14.1</p> <p data-bbox="354 927 679 1175">Prevent and reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution</p> <p data-bbox="354 1073 679 1175">防止和減少各種海洋污染，特別是陸上活動造成的污染，包括海洋垃圾和營養物污染</p> | <ul data-bbox="703 890 1050 1067" style="list-style-type: none"> <li data-bbox="703 890 1050 1067">• Comply with relevant regulation e.g. water pollution control ordinance 遵守相關法規，如水污染管制條例 | <p data-bbox="1051 890 1286 914">Environmental Protection</p> <p data-bbox="1051 924 1142 950">環境保護</p> |
|  <p data-bbox="150 1405 336 1444">SDG 16: 和平、正義與強大機構</p> | <p data-bbox="354 1226 400 1248">16.5</p> <p data-bbox="354 1263 679 1323">Substantially reduce corruption and bribery in all their forms</p> <p data-bbox="354 1336 679 1364">大幅減少一切形式的貪污和賄賂</p> | <ul data-bbox="703 1226 1050 1364" style="list-style-type: none"> <li data-bbox="703 1226 1050 1295">• Employee's Code of Conduct 員工行為準則 <li data-bbox="703 1306 1050 1364">• Whistle-blowing policy 舉報政策 | <p data-bbox="1051 1226 1193 1250">Anti-corruption</p> <p data-bbox="1051 1263 1118 1287">反貪污</p> |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX V: GUIDANCE FOR ENTERPRISE ESG DISCLOSURE CONTENT INDEX

附錄五：企業 ESG 披露指南內容索引

| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|-----------------------|--------------------------------------|---|---|--|--------------------------|
| E Environment E 環境 | E.1 Resource consumption E.1 資源消耗 | E.1.1 Water resources E.1.1 水資源 | E.1.1.1 Water usage management E.1.1.1 水資源使用管理 | Qualitative 定性 | Use of Resources 資源使用 |
| | | | E.1.1.2 Fresh water consumption E.1.1.2 新鮮水用量 | Quantitative 定量 | Use of Resources 資源使用 |
| | | E.1.1.3 Recycled water consumption E.1.1.3 循環用水量 | Quantitative 定量 | Due to the nature of our business, we did not recycle any water during the Reporting Period. 由於我們的業務性質，我們於報告期內並無循環用水。 | |
| | | E.1.1.4 The percentage of total recycled water to total water consumption E.1.1.4 循環用水總量佔總耗水量的比例 | Quantitative 定量 | Due to the nature of our business, we did not recycle any water during the Reporting Period. 由於我們的業務性質，我們於報告期內並無循環用水。 | |
| | | E.1.1.5 Water consumption intensity E.1.1.5 水資源消耗強度 | Quantitative 定量 | Use of Resources 資源使用 | |



| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|-----------------------|-----------------------|-----------------------------|---|----------------------|--|
| | | E.1.2 Materials E.1.2 物料 | E.1.2.1 Material usage management E.1.2.1 物料使用管理 | Qualitative 定性 | Due to the nature of our business, the use of packaging material is considered immaterial. 由於我們業務的性質，包裝材料的使用被認為是無關緊要的。 |
| | | | E.1.2.2 Consumption of non-renewable materials E.1.2.2 不可再生物料消耗量 | Quantitative 定量 | Due to the nature of our business, the use of packaging material is considered immaterial. 由於我們業務的性質，包裝材料的使用被認為是無關緊要的。 |
| | | | E.1.2.3 Consumption of toxic and hazardous materials E.1.2.3 有毒有害物料消耗量 | Quantitative 定量 | Due to the nature of our business, the use of packaging material is considered immaterial. 由於我們業務的性質，包裝材料的使用被認為是無關緊要的。 |
| | | | E.1.2.4 Material consumption intensity E.1.2.4 物料消耗強度 | Quantitative 定量 | Due to the nature of our business, the use of packaging material is considered immaterial. 由於我們業務的性質，包裝材料的使用被認為是無關緊要的。 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|-----------------------|--------------------------------------|---|---|---------------------------------------|--|
| | | E.1.3 Energy E.1.3 能源 | E.1.3.1 Energy usage management E.1.3.1 能源使用管理 | Qualitative 定性 | Use of Resources 資源使用 |
| | | | E.1.3.2 Non-renewable energy consumption E.1.3.2 不可再生能源消耗量 | Quantitative 定量 | Use of Resources 資源使用 |
| | | | E.1.3.3 Energy consumption intensity E.1.3.3 能源消耗密度 | Quantitative 定量 | Use of Resources 資源使用 |
| | | | E.1.3.4 Energy saving management E.1.3.4 節能管理 | Qualitative/ Quantitative 定性/定量 | Use of Resources; and The Environment and Natural Resources 資源的使用；及環境及 天然資源 |
| | | E.1.4 Other natural resources E.1.4 其他自然資源 | E.1.4.1 Other natural resource management E.1.4.1 其他自然資源管理 | Qualitative/ Quantitative 定性/定量 | Due to the nature of our business, other nature resource management is considered immaterial. 由於我們業務的性質， 其他自然資源管理被認 為是無關緊要的。 |
| | E.2 Pollution prevention E.2 污染防治 | E.2.1 Wastewater E.2.1 廢水 | E.2.1.1 Wastewater discharge compliance E.2.1.1 廢水排放達標情況 | Qualitative 定性 | Emission Management; and Use of Resources 排放管理；及資源使用 |
| | | | E.2.1.2 Wastewater management E.2.1.2 廢水管理 | Qualitative 定性 | Emission Management; and Use of Resources 排放管理；及資源使用 |



| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|-----------------------|-------------------------------|---|--|----------------------|-----------------------------|
| | | | E.2.1.3 Amount of wastewater discharge E.2.1.3 廢水排放量 | Quantitative 定量 | N/A 不適用 |
| | | | E.2.1.4 Wastewater discharge intensity E.2.1.4 廢水排放強度 | Quantitative 定量 | N/A 不適用 |
| | | | E.2.1.5 Amount of discharged wastewater pollutants E.2.1.5 廢水污染物排放量 | Quantitative 定量 | N/A 不適用 |
| | | | E.2.1.6 Wastewater pollutants discharge intensity E.2.1.6 廢水污染物排放密度 | Quantitative 定量 | N/A 不適用 |
| | | | E.2.1.7 Wastewater pollutant discharge concentrations E.2.1.7 廢水污染物排放濃度 | Quantitative 定量 | N/A 不適用 |
| | E.2.2 Exhaust gas E.2.2 廢氣 | E.2.2.1 Exhaust gas emission compliance E.2.2.1 廢氣排放達標情況 | E.2.2.1 Exhaust gas emission compliance E.2.2.1 廢氣排放達標情況 | Qualitative 定性 | Emission Management 排放管理 |
| | | E.2.2.2 Emission management E.2.2.2 廢氣管理 | E.2.2.2 Emission management E.2.2.2 廢氣管理 | Qualitative 定性 | Emission Management 排放管理 |
| | | E.2.2.3 Amount of air pollutant emissions E.2.2.3 廢氣污染物排放量 | E.2.2.3 Amount of air pollutant emissions E.2.2.3 廢氣污染物排放量 | Quantitative 定量 | Emission Management 排放管理 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|-----------------------|-----------------------|---------------------------------|---|----------------------|-----------------------------|
| | | | E.2.2.4 Air pollutant emissions intensity E.2.2.4 廢氣污染物排放密度 | Quantitative 定量 | Emission Management 排放管理 |
| | | | E.2.2.5 Air pollutant emissions concentrations E.2.2.5 廢氣污染物排放濃度 | Quantitative 定量 | N/A 不適用 |
| | | E.2.3 Solid waste E.2.3 固體廢物 | E.2.3.1 Solid waste treatment compliance E.2.3.1 固體廢物處置達標情況 | Qualitative 定性 | Emission Management 排放管理 |
| | | | E.2.3.2 Non-hazardous waste management E.2.3.2 無害廢物管理 | Qualitative 定性 | Emission Management 排放管理 |
| | | | E.2.3.3 Amount of non-hazardous waste disposed E.2.3.3 無害廢物排放量 | Quantitative 定量 | N/A 不適用 |
| | | | E.2.3.4 Intensity of non-hazardous waste disposed E.2.3.4 無害廢物排放密度 | Quantitative 定量 | Emission Management 排放管理 |
| | | | E.2.3.5 Hazardous waste management E.2.3.5 有害廢物管理 | Qualitative 定性 | Emission Management 排放管理 |



| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|--------------------------------|--|--|--|----------------------|-----------------------------|
| | | | E.2.3.6 Amount of hazardous waste disposed E.2.3.6 有害廢物排放量 | Quantitative 定量 | Emission Management 排放管理 |
| | | | E.2.3.7 Intensity of hazardous waste disposed E.2.3.7 有害廢物排放密度 | Quantitative 定量 | Emission Management 排放管理 |
| | | E.2.4 Other pollutants E.2.4 其他污染物 | E.2.4.1 Other pollutants management E.2.4.1 其他污染物管理 | Qualitative 定性 | N/A 不適用 |
| E.3 Climate change E.3 氣候變化 | E.3.1 Greenhouse gases emissions E.3.1 溫室氣體排放 | E.3.1.1 Sources and types of greenhouse gases E.3.1.1 溫室氣體來源與類型 | E.3.1.1 Sources and types of greenhouse gases E.3.1.1 溫室氣體來源與類型 | Qualitative 定性 | Emission Management 排放管理 |
| | | | E.3.1.2 Amount of Scope 1 greenhouse gas emissions E.3.1.2 範疇一溫室氣體排放量 | Quantitative 定量 | Emission Management 排放管理 |
| | | | E.3.1.3 Amount of Scope 2 greenhouse gas emissions E.3.1.3 範疇二溫室氣體排放量 | Quantitative 定量 | Emission Management 排放管理 |
| | | | E.3.1.4 Amount of Scope 3 greenhouse gas emissions E.3.1.4 範疇三溫室氣體排放量 | Quantitative 定量 | Emission Management 排放管理 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|-----------------------|-----------------------|---|---|----------------------|--|
| | | | E.3.1.5 Greenhouse gases emissions intensity E.3.1.5 溫室氣體排放密度 | Quantitative 定量 | Emission Management 排放管理 |
| | | E.3.2 Emission reduction management E.3.2 減排管理 | E.3.2.1 Greenhouse gases emission reduction management E.3.2.1 溫室氣體減排管理 | Qualitative 定性 | Emission Management; and The Environmental and Natural Resources 排放管理；及環境及天然資源 |
| | | | E.3.2.2 Investment on greenhouse gases emission reduction E.3.2.2 溫室氣體減排投資 | Quantitative 定量 | The Group has no investment on greenhouse gases emission reduction during the Reporting Period. 報告期內，本集團並無溫室氣體減排投資。 |
| | | | E.3.2.3 Amount of greenhouse gases emission reduction E.3.2.3 溫室氣體減排量 | Quantitative 定量 | Emission Management 排放管理 |
| | | | E.3.2.4 Greenhouse gases emission reduction intensity E.3.2.4 溫室氣體減排密度 | Quantitative 定量 | Emission Management 排放管理 |



| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 | |
|-----------------------|---------------------------------|---|---|---|---------------------------------------|--------------------------|
| S Social S 社會 | S.1 Employee rights S.1 員工權益 | S.1.1 Staff recruitment and employment S.1.1 員工招聘與就業 | S.1.1.1 Enterprise recruitment policy S.1.1.1 企業招聘政策 | Qualitative 定性 | Development and Training 發展及培訓 | |
| | | | S.1.1.2 Employee diversity and equality S.1.1.2 員工多元化與平等 | Quantitative/ Qualitative 定量/定性 | Employment 僱傭 | |
| | | | S.1.1.3 Employee turnover S.1.1.3 員工流動率 | Quantitative 定量 | Employment 僱傭 | |
| | | S.1.2 Employee protection S.1.2 員工保障 | S.1.2.1 Employee democratic management S.1.2.1 員工民主管理 | S.1.2.1 Employee democratic management S.1.2.1 員工民主管理 | Quantitative/ Qualitative 定量/定性 | Employment 僱傭 |
| | | | | S.1.2.2 Working hours, rest and holidays S.1.2.2 工作時間和休息休假 | Quantitative/ Qualitative 定量/定性 | Employment 僱傭 |
| | | | | S.1.2.3 Employee remuneration and benefits S.1.2.3 員工薪酬與福利 | Qualitative 定性 | Employment 僱傭 |
| | | | | S.1.2.4 Employment situation of enterprise and its partners S.1.2.4 企業及合作方用工情況 | Quantitative/ Qualitative 定量/定性 | Labour Standards 勞工準則 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|-----------------------|-----------------------|---|---|---------------------------------------|--|
| | | | S.1.2.5 Employee satisfaction survey S.1.2.5 員工滿意度調查 | Quantitative/ Qualitative 定量/定性 | N/A 不適用 |
| | | S.1.3 Employee health and safety S.1.3 員工健康與安全 | S.1.3.1 Employee occupational health and safety management S.1.3.1 員工職業健康安全管理 | Quantitative/ Qualitative 定量/定性 | Health and Safety 健康及安全 |
| | | | S.1.3.2 Employee safety risk prevention and control S.1.3.2 員工安全風險防控 | Quantitative/ Qualitative 定量/定性 | Health and Safety 健康及安全 |
| | | | S.1.3.3 Response to safety incidents and work-related injuries S.1.3.3 安全事故及工傷應對 | Quantitative/ Qualitative 定量/定性 | The Group has no safety incidents and work-related injuries during the Reporting Period. 報告期內，本集團並無發生安全事故及工傷事故。 |
| | | | S.1.3.4 Employee mental health support S.1.3.4 員工心理健康援助 | Quantitative/ Qualitative 定量/定性 | N/A 不適用 |



| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|-----------------------|--|---|---|---------------------------------------|-----------------------------------|
| | | S.1.4 Staff development S.1.4 員工發展 | S.1.4.1 Staff incentive and promotion policy S.1.4.1 員工激勵及晉升政策 | Qualitative 定性 | Employment 僱傭 |
| | | | S.1.4.2 Staff training S.1.4.2 員工培訓 | Quantitative/ Qualitative 定量/定性 | Development and Training 發展及培訓 |
| | | | S.1.4.3 Staff career planning and supporting to change of role S.1.4.3 員工職業規劃及職位變動支持 | Quantitative/ Qualitative 定量/定性 | Development and Training 發展及培訓 |
| | S.2 Product responsibility S.2 產品責任 | S.2.1 Production specification S.2.1 生產規範 | S.2.1.1 Production standard management policies and measures S.2.1.1 生產規範管理政策及措施 | Qualitative 定性 | Product Responsibility 產品責任 |
| | | | S.2.1.2 Intellectual properties protection S.2.1.2 知識產權保障 | Qualitative 定性 | Product Responsibility 產品責任 |
| | | S.2.2 Product safety and quality S.2.2 產品安全與品質 | S.2.2.1 Product safety and quality policies S.2.2.1 產品安全與品質政策 | Qualitative 定性 | Product Responsibility 產品責任 |
| | | | S.2.2.2 Product withdrawals and recalls S.2.2.2 產品撤回與召回 | Quantitative/ Qualitative 定量/定性 | Product Responsibility 產品責任 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|-----------------------|--|---|---|---------------------------------------|----------------------------------|
| | | S.2.3 Customer services and rights S.2.3 客戶服務與權益 | S.2.3.1 Customer services S.2.3.1 客戶服務 | Qualitative 定性 | Product Responsibility 產品責任 |
| | | | S.2.3.2 Protection on customer rights S.2.3.2 客戶權益保障 | Qualitative 定性 | Product Responsibility 產品責任 |
| | | | S.2.3.3 Customer complaints S.2.3.3 客戶投訴 | Quantitative/ Qualitative 定量/定性 | Product Responsibility 產品責任 |
| | S.3 Supply chain management S.3 供應鏈管理 | S.3.1 Suppliers management S.3.1 供應商管理 | S.3.1.1 Number of suppliers and their distributions S.3.1.1 供應商數量與分佈 | Quantitative 定量 | Supply Chain Management 供應鏈管理 |
| | | | S.3.1.2 Suppliers selection and management S.3.1.2 供應商選擇與管理 | Qualitative 定性 | Supply Chain Management 供應鏈管理 |
| | | | S.3.1.3 ESG Strategies on suppliers S.3.1.3 供應商 ESG 戰略 | Quantitative/ Qualitative 定量/定性 | Supply Chain Management 供應鏈管理 |



| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|-----------------------|----------------------------------|---|---|---------------------------------------|----------------------------------|
| | | S.3.2 Supply chain links management S.3.2 供應鏈環節管理 | S.3.2.1 Procurement and channel management S.3.2.1 採購與渠道管理 | Qualitative 定性 | Supply Chain Management 供應鏈管理 |
| | | | S.3.2.2 Significant risks and impacts S.3.2.2 重大風險與影響 | Quantitative/ Qualitative 定量/定性 | Supply Chain Management 供應鏈管理 |
| | S.4 Social responses S.4 社會響應 | S.4.1 Community relationship management S.4.1 社區關係管理 | S.4.1.1 Community engagement and development S.4.1.1 社區參與和發展 | Quantitative/ Qualitative 定量/定性 | N/A 不適用 |
| | | | S.4.1.2 Potential risks of the business to the community in which it operates S.4.1.2 企業對所在社區的潛在風險 | Quantitative/ Qualitative 定量/定性 | N/A 不適用 |
| | | S.4.2 Civic responsibility S.4.2 公民責任 | S.4.2.1 Participation in social welfare activities S.4.2.1 社會公益活動參與 | Quantitative/ Qualitative 定量/定性 | N/A 不適用 |
| | | | S.4.2.2 National strategy responses S.4.2.2 國家戰略回應 | Quantitative/ Qualitative 定量/定性 | N/A 不適用 |
| | | | S.4.2.3 Response to public crisis S.4.2.3 應對公共危機 | Quantitative/ Qualitative 定量/定性 | N/A 不適用 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|-----------------------|---|---|---|---------------------------------------|---|
| G Governance G 治理 | G.1 Governance structure G.1 治理結構 | G.1.1 Shareholders (general) meetings G.1.1 股東(大)會 | G.1.1.1 Shareholder composition and shareholding G.1.1.1 股東構成及持股 情況 | Quantitative/ Qualitative 定量/定性 | 2023/24 Annual Report – Report of the Directors 2023/24 年報 – 董事會 報告書 |
| | | | G.1.1.2 Operational procedures and conditions of the (general) meeting of shareholders G.1.1.2 股東(大)會運作 程式和情況 | Quantitative/ Qualitative 定量/定性 | 2023/24 Annual Report – Corporate Governance Report 2023/24 年報 – 企業管 治報告 |
| | | G.1.2 Board of directors G.1.2 董事會 | G.1.2.1 Composition and background of board members G.1.2.1 董事會成員構成 及背景 | Quantitative/ Qualitative 定量/定性 | 2023/24 Annual Report – Profiles of Directors and Senior Management 2023/24 年報 – 董事及 高級管理人員資料 |
| | | | G.1.2.2 Operational procedures and conditions of the board of directors G.1.2.2 董事會運作程式 和情況 | Quantitative/ Qualitative 定量/定性 | 2023/24 Annual Report – Corporate Governance Report 2023/24 年報 – 企業管 治報告 |
| | | | G.1.2.3 Composition and operation of professional committees G.1.2.3 專業委員會構成 及運作 | Quantitative/ Qualitative 定量/定性 | 2023/24 Annual Report – Corporate Governance Report 2023/24 年報 – 企業管 治報告 |



| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|-----------------------|-----------------------|---|---|---------------------------------------|---|
| | | G.1.3 Board of supervisors G.1.3 監事會 | G.1.3.1 Composition and background of the members of the board of supervisors G.1.3.1 監事會成員構成及背景 | Quantitative/ Qualitative 定量/定性 | N/A 不適用 |
| | | | G.1.3.2 Operational procedures and conditions of the board of supervisors G.1.3.2 監事會運作程式和情況 | Quantitative/ Qualitative 定量/定性 | N/A 不適用 |
| | | G.1.4 Senior management G.1.4 高級管理層 | G.1.4.1 Composition and background of the senior management G.1.4.1 高級管理層人員構成及背景 | Quantitative/ Qualitative 定量/定性 | 2023/24 Annual Report – Profiles of Directors and Senior Management 2023/24 年報 – 董事及高級管理人員資料 |
| | | | G.1.4.2 Shareholding of senior management G.1.4.2 高級管理層人員持股 | Quantitative 定量 | N/A 不適用 |
| | | G.1.5 Other highest governance bodies G.1.5 其他最高治理機構 | G.1.5.1 Conditions of other highest governance bodies G.1.5.1 其他最高治理機構情況 | Qualitative 定性 | ESG Governance Structure ESG 管治架構 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|-----------------------|--------------------------------------|---|---|---------------------------------------|--|
| | G.2 Governance mechanism G.2 治理機制 | G.2.1 Compliance management G.2.1 合規管理 | G.2.1.1 Compliance management system G.2.1.1 合規管理體系 | Qualitative 定性 | 2023/24 Annual Report – Corporate Governance Report 2023/24 年報 – 企業管治報告 |
| | | | G.2.1.2 Compliance risk identification and assessment G.2.1.2 合規風險識別及評估 | Qualitative 定性 | 2023/24 Annual Report – Corporate Governance Report 2023/24 年報 – 企業管治報告 |
| | | | G.2.1.3 Compliance risk response and control G.2.1.3 合規風險應對及控制 | Qualitative 定性 | 2023/24 Annual Report – Corporate Governance Report 2023/24 年報 – 企業管治報告 |
| | | | G.2.1.4 Customers privacy protection G.2.1.4 客戶私隱保護 | Quantitative/ Qualitative 定量/定性 | Product Responsibility 產品責任 |
| | | | G.2.1.5 Data security G.2.1.5 信息安全 | Quantitative/ Qualitative 定量/定性 | Product Responsibility 產品責任 |
| | | | G.2.1.6 Compliance effectiveness evaluation and enhancement G.2.1.6 合規有效性評價及改進 | Qualitative 定性 | N/A 不適用 |



| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|-----------------------|-----------------------|-------------------------------------|---|---------------------------------------|---|
| | | | G.2.1.7 Litigation and penalty G.2.1.7 訴訟和處罰 | Quantitative/ Qualitative 定量/定性 | The Group was not involved in litigation and penalty during the Reporting Period. 報告期內，本集團並無訴訟及處罰事項。 |
| | | G.2.2 Risk management G.2.2 風險管理 | G.2.2.1 Risk management system G.2.2.1 風險管理體系 | Qualitative 定性 | 2023/24 Annual Report – Corporate Governance Report 2023/24 年報 – 企業管治報告 |
| | | | G.2.2.2 Major risk identification and prevention G.2.2.2 重大風險識別及防範 | Qualitative 定性 | 2023/24 Annual Report – Corporate Governance Report 2023/24 年報 – 企業管治報告 |
| | | | G.2.2.3 Related transaction risks and prevention G.2.2.3 關聯交易風險及防範 | Quantitative/ Qualitative 定量/定性 | 2023/24 Annual Report – Notes to Financial Statements 2023/24 年報 – 財務報表附註 |
| | | | G.2.2.4 Climate risk identification and prevention G.2.2.4 氣候風險識別及防範 | Quantitative/ Qualitative 定量/定性 | Climate Change 氣候變化 |
| | | | G.2.2.5 Digital transformation risk management G.2.2.5 數位化轉型風險管理 | Quantitative/ Qualitative 定量/定性 | N/A 不適用 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|-----------------------|-----------------------|--|--|---------------------------------------|---|
| | | | G.2.2.6 Enterprise emergency risk management G.2.2.6 企業應急風險管理 | Qualitative 定性 | N/A 不適用 |
| | | G.2.3 Supervision management G.2.3 監督管理 | G.2.3.1 Audit system and implementation G.2.3.1 審計制度及實施 | Qualitative 定性 | 2023/24 Annual Report – Independent Auditors' Report 2023/24 年報 – 獨立核數師報告 |
| | | | G.2.3.2 Accountability system and implementation G.2.3.2 問責制度及實施 | Quantitative/ Qualitative 定量/定性 | 2023/24 Annual Report – Corporate Governance Report 2023/24 年報 – 企業管治報告 |
| | | | G.2.3.3 Complaint, whistle blowing system and implementation G.2.3.3 投訴、舉報制度及實施 | Quantitative/ Qualitative 定量/定性 | Whistle-blowing Policy 舉報政策 |
| | | G.2.4 Information disclosure G.2.4 信息披露 | G.2.4.1 Information disclosure system G.2.4.1 信息披露體系 | Qualitative 定性 | 2023/24 Annual Report – Corporate Governance Report; and 2023/24 Annual Report – Independent Auditors' Report 2023/24 年報 – 企業管治報告；及 2023/24 年報 – 獨立核數師報告 |



| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|-----------------------|-----------------------|---|---|----------------------|--|
| | | | G.2.4.2 Implementation of information disclosure G.2.4.2 信息披露實施 | Qualitative 定性 | Stakeholder Engagement; and 2023/24 Annual Report 持份者參與；及 2023/24 年報 |
| | | G.2.5 Incentives from senior management G.2.5 高管激勵 | G.2.5.1 Senior management appointment and dismissal system G.2.5.1 高管聘任與解聘 制度 | Qualitative 定性 | 2023/24 Annual Report – Corporate Governance Report 2023/24 年報 – 企業管 治報告 |
| | | | G.2.5.2 Remuneration policy for senior management G.2.5.2 高管薪酬政策 | Qualitative 定性 | 2023/24 Annual Report – Corporate Governance Report 2023/24 年報 – 企業管 治報告 |
| | | | G.2.5.3 The correlation of senior management performance to ESG goals G.2.5.3 高管績效與 ESG 目標的關聯 | Qualitative 定性 | N/A 不適用 |
| | | G.2.6 Business ethics G.2.6 商業道德 | G.2.6.1 Code of business ethics and code of conduct G.2.6.1 商業道德準則和 行為規範 | Qualitative 定性 | Anti-corruption 反貪污 |
| | | | G.2.6.2 Business ethics training G.2.6.2 商業道德培訓 | Quantitative 定量 | Anti-corruption 反貪污 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|-----------------------|---------------------------------------|--|--|----------------------|---|
| | | | G.2.6.3 Measures to avoid violations of business ethics G.2.6.3 避免違反商業道德的措施 | Qualitative 定性 | Anti-corruption 反貪污 |
| | G.3 Governance efficiency G.3 治理效能 | G.3.1 Strategy and culture G.3.1 戰略與文化 | G.3.1.1 Enterprise strategy and business model analysis G.3.1.1 企業戰略與商業模式分析 | Qualitative 定性 | 2023/24 Annual Report – Chairlady’s Statement; and 2023/24 Annual Report – Management Discussion and Analysis 2023/24 年報 – 主席報告書；及 2023/24 年報 – 管理層討論及分析 |
| | | | G.3.1.2 Enterprise culture establishment G.3.1.2 企業文化建設 | Qualitative 定性 | During the Reporting Period, AMT has announced its corporate purpose and value on its official website. 報告期內，美亞科技在其官方網站公佈了企業願景和使命。 |
| | | G.3.2 Innovative development G.3.2 創新發展 | G.3.2.1 Research & Development (R&D) and innovation management system G.3.2.1 研發與創新管理體系 | Qualitative 定性 | N/A 不適用 |
| | | | G.3.2.2 R&D investment G.3.2.2 研發投入 | Quantitative 定量 | N/A 不適用 |



| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|-----------------------|-----------------------|--|---|----------------------|---|
| | | | G.3.2.3 Innovation achievements G.3.2.3 創新成果 | Quantitative 定量 | Awards and Recognitions; and Product Responsibility 獎項及榮譽；及產品責任 |
| | | | G.3.2.4 Management of innovation G.3.2.4 管理創新 | Qualitative 定性 | N/A 不適用 |
| | | G.3.3 Sustainable development G.3.3 可持續發展 | G.3.3.1 Integrating ESG into enterprise strategies G.3.3.1 ESG 融入企業戰略 | Qualitative 定性 | ESG Governance Structure; and United Nations' Sustainable Development Goals ESG 管治架構；及聯合國可持續發展目標 |
| | | | G.3.3.2 Integrating ESG into business management G.3.3.2 ESG 融入經營管理 | Qualitative 定性 | ESG Governance Structure; and United Nations' Sustainable Development Goals ESG 管治架構；及聯合國可持續發展目標 |
| | | | G.3.3.3 Integrating ESG into investment decision-making G.3.3.3 ESG 融入投資決策 | Qualitative 定性 | ESG is one of the Group's concerns while making investment decision. ESG 是集團在作出投資決策時關注的問題之一。 |

North Asia Strategic Holdings Limited

北亞策略控股有限公司*

Principal Place of Business

Suite 1618, 16th Floor, Jardine House,
1 Connaught Place, Central, Hong Kong

Tel : (852) 2918 3788

Fax : (852) 2169 0209

主要營業地點

香港中環康樂廣場1號怡和大廈16樓1618室

電話 : (852) 2918 3788

傳真 : (852) 2169 0209

www.nasholdings.com