

暢由聯盟集團有限公司

CHANGYOU ALLIANCE GROUP LIMITED

(incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號：1039



Environmental, Social and Governance Report 環境、社會及管治報告 2023



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I. ABOUT CHANGYOU ALLIANCE GROUP LIMITED

Changyou Alliance Group Limited (the “Company”, and together with its subsidiaries, collectively the “Group”) has capitalised on its years of experience in the e-commerce business, which has enabled the Group to grasp market opportunities and enter the digital points business segment and industry (the “Digital Points Business”). In the second half of 2017, the Group, together with CCB International (Holdings) Limited, China UnionPay Merchant Services Company Limited, China Mobile (Hong Kong) Group Limited, Bank of China Group Investment Limited and China Eastern Airlines Corporation Limited, formed a joint venture to develop a global “Digital Point Ecosystem Alliance” (the “Changyou Platform”) and to create a new blue ocean of a brand new, sustainable, and recyclable digital-points ecosystem by applying digital points as financial assets.

To better promote the Group’s corporate image and in line with the Group’s strategic focus on the development of Changyou Platform, the English name of the Company has been changed from “Fortunet e-Commerce Group Limited” to “Changyou Alliance Group Limited” and the Company has adopted “暢由聯盟集團有限公司” as the dual foreign name in Chinese of the Company in place of “鑫網易商集團有限公司” with effect from 3 June 2020.

The gross merchandise volume of the Digital Points Business amounted to approximately RMB257.1 million for the year ended 31 December 2023 (FY2022: approximately RMB236.0 million), representing an increase of approximately RMB21.1 million (approximately 8.9%) over the same period last year.

II. CHAIRMAN’S STATEMENT

Since its launch, the Changyou Platform has experienced rapid development, thanks to continuous enhancements in business models and consumption scenarios. In recent years, the Group has expanded its coverage to a broader range of consumption scenarios and daily service business scope, along with an increasing number of users. This expansion is attributed to the development of blockchain, big data, artificial intelligence, and Software as a Service (“SaaS”) technology. By leveraging the advanced technologies, the Group strives to develop a safe and stable global financial platform for the issuance, storage, circulation, and payment settlement of blockchain tokenisation of assets.

I. 暢由聯盟集團有限公司資料

暢由聯盟集團有限公司(「本公司」，連同其附屬公司統稱「本集團」)利用自身在電子商務業務中的多年經驗，使本集團能把握市場機會，並進入數字積分業務部分及行業(「數字積分業務」)。於二零一七年下半年，本集團聯合建銀國際(控股)有限公司、銀聯商務股份有限公司共同發起，特邀中銀集團投資有限公司、中國移動(香港)集團有限公司、中國東方航空股份有限公司共同參與的合營企業，正在全力打造面向全球的「數字積分生態聯盟」(簡稱「暢由平台」)，將通過積分撬動金融資產新藍海，打造一個全新、可持續及可循環的數字積分生態系統。

為更好地推廣本集團企業形象，並符合發展暢由平台的戰略焦點，自二零二零年六月三日起，本公司的英文名稱已由「Fortunet e-Commerce Group Limited」更改為「Changyou Alliance Group Limited」，而本公司已採納「暢由聯盟集團有限公司」作為本公司的中文雙重外語名稱，以取代「鑫網易商集團有限公司」。

截至二零二三年十二月三十一日止年度，數字積分業務的交易總額達約人民幣257.1百萬元(二零二二財年：約人民幣236.0百萬元)，較去年同期增加約人民幣21.1百萬元(約8.9%)。

II. 主席報告

自推出以來，得益於業務模式及消費場景的不斷改善，暢由平台發展迅猛。近年來，隨著用戶數量的增加，本集團的覆蓋範圍擴展至更廣泛的消費場景及日常服務業務範圍。業務擴展乃歸因於區塊鏈、大數據、人工智能及軟件即服務(「SaaS」)科技的發展。憑藉該等先進科技，本集團致力開發一個安全穩定的全球金融平台，用於資產的區塊鏈代幣化發行、存儲、流通、支付結算。

II. CHAIRMAN'S STATEMENT (Continued)

Our commitment lies in striving for excellence in the development of virtual assets, enhancing the process of goods exchange and services across the world. By creating a new digital-points ecosystem that is sustainable and recyclable, we anticipate a reduction in the inconvenience associated with exchanging and using traditional points. This innovation has the potential to significantly transform people's lifestyles and ultimately improve the public's quality of life. As we set our goals, we prioritise sound corporate governance and carefully consider the impact of our activities on the environment and society. We also incorporate corporate social responsibilities into our business strategy and management approach.

Comprehensive sustainability strategy with aims is established by the Group to create sustainable values to its stakeholders and has brought positive impacts to the environment and society. The board of directors of the Company (the "Board") has ultimate responsibility for ensuring the effectiveness of the Group's environmental, social and governance ("ESG") policies. The Board has established dedicated teams to manage ESG issues within each business division in the Group. Designated staff has been assigned to enforce and supervise the implementation of the relevant ESG policies. The Group is also committed to constantly reviewing and adjusting its sustainability policies to satisfy the everchanging needs of its stakeholders. Details of its management approach in environmental and social aspects can be found in different sections of this ESG Report. The Group believes that sustainability is essential to the long-term development of the Group.

The Group expects to continue to establish and improve its ESG management structure, and adopt highly transparent operating structure, including but not limited to:

- Continuously identify sustainability issues arising from external trends in the industry and timely revise the corresponding policies;
- Review and monitor sustainability policies to ensure their continuous effectiveness;
- Continually improve the annual ESG reporting, set policy objectives, key performance indicators and measures which are in line with the Group's operations, and monitor the effectiveness of ESG risk control and internal control mechanisms; and

II. 主席報告(續)

本集團致力於虛擬資產開發方面追求卓越，提升世界各地的商品流通及服務流程。通過打造一個全新、可持續及可循環的數字積分生態系統，本集團預計因兌換及使用傳統積分而造成的不便將會減少。此項創舉可能顯著改變人們的生活方式，並最終提高公眾的生活質量。在設定目標時，本集團優先考慮健全的企業管治，並審慎考慮業務活動對環境及社會的影響。本集團亦將企業社會責任納入商業策略及管理方法之中。

本集團已制定全面可持續發展策略，旨在為持份者創造可持續的價值，為環境和社會帶來正面的影響。本公司董事會(「董事會」)需確保本集團的環境、社會及管治(「環境、社會及管治」)政策的成效，並對其負最終責任。董事會已在本集團各業務部門建立專門負責管理環境、社會及管治事宜的小組。指定工作人員已被任命執行相關環境、社會及管治政策並加以監督。本集團亦不斷回顧及調整本集團的可持續政策，以滿足不斷變化的持份者需求。本集團在環境及社會方面的管理方針已在本環境、社會及管治報告的不同章節中詳細說明。本集團堅信可持續發展對本集團的長久發展至關重要。

本集團期望能持續建立和完善環境、社會及管治管理結構，實行高透明度的營運架構，包括但不限於：

- 持續識別行業內因外部趨勢而產生的可持續發展事宜，及時修改相應政策；
- 檢討及監察可持續發展政策，確保其成效得以持續；
- 不斷完善年度環境、社會及管治報告，設定符合本集團營運情況的政策目標、主要績效指標及措施，並監督環境、社會及管治風險控制及內部控制機制的成效；及

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II. CHAIRMAN'S STATEMENT (Continued)

- Enhance the disclosure of the Group's work and performance in the relevant areas with reference to the views of the various stakeholders of the Group.

On behalf of the board of directors (the "Board"), I would like to express my gratitude to our management and staff for their dedication and contribution to the Group throughout the year ended 31 December 2023.

By order of the Board
Changyou Alliance Group Limited
Cheng Jerome
Chairman
30 April 2024

III. ABOUT THE REPORT

This ESG report (this "Report") provides a comprehensive overview on the Group's ESG policies and performance during the financial year ended 31 December 2023 ("FY 2023"), and shows the economic, social and environmental sustainability of the Group's business activities.

1. Reporting Period

This Report covers the environmental and social performance within the operational boundaries of the Group on the Digital Points Business in all operating regions.

The reporting period of this Report is from 1 January 2023 to 31 December 2023 (the "Reporting Period"), unless specifically stated otherwise. This Report will be issued on an annual basis.

2. Standards of the Report

This Report is prepared pursuant to the Environmental, Social and Governance Reporting Guide set out in Appendix C2 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Reporting Guide") as well as the four reporting principles – materiality, quantitative, balance and consistency.

Materiality: The Group identifies key ESG issues through stakeholder engagements and materiality assessment.

II. 主席報告 (續)

- 參考本集團各持份者的意見，加強披露本集團在有關方面的工作及表現。

截至二零二三年十二月三十一日止年度期間，本集團的管理層及員工專心致志，貢獻良多，本人謹代表董事會(「董事會」)向他們致以衷心謝意。

承董事會命
暢由聯盟集團有限公司
主席
Cheng Jerome
二零二四年四月三十日

III. 關於報告

本環境、社會及管治報告(「本報告」)全面概述本集團於截至二零二三年十二月三十一日止財政年度(「二零二三財年」)在環境、社會及管治的政策及績效，並展示本集團業務活動在經濟、社會和環境方面的可持續性。

1. 報告涵蓋時期

本報告所涵蓋的內容包括本集團所有營運地區數字積分業務的環境及社會表現。

除另有特別指明外，本報告涵蓋時期乃由二零二三年一月一日起至二零二三年十二月三十一日止(「報告期間」)。本報告將以年為單位進行發佈。

2. 報告準則

本報告依據香港聯合交易所有限公司證券上市規則附錄C2所載的環境、社會及管治報告指引(「報告指引」)以及其重要性、量化、平衡及一致性四項報告原則所編製。

重要性：本集團透過持份者參與及重要性評估確定關鍵環境、社會及管治事宜。

III. ABOUT THE REPORT *(Continued)*

2. Standards of the Report *(Continued)*

Quantitative: The Report discloses key performance indicators (“KPI”) in quantitative terms, where feasible. Methodologies, assumptions used, and comparative data are provided to enable readers to access and verify the Group’s ESG policies and practices.

Balance: The Report provides comprehensive disclosure of the Group’s ESG performance based on objective facts. Both achievements and challenges of the Group are identified in the Report.

Consistency: The Report used consistent methodologies for meaningful comparisons unless improvements in methodologies are identified.

The Report has fulfilled all “comply or explain” requirements and mandatory disclosures outlined in the Reporting Guide.

3. Reporting Scope

The Group has identified the Reporting Scope by ascertaining the entities or operations that are involved in employee activities and in the Digital Points Business, which is the main business of the Group. In this Report, Hong Kong, Shanghai, and Beijing offices and Beijing staff dormitories of the Group are included in the reported entities under operation in FY 2023. The Group has also reported on key environmental and social performance indicators set out in the “Comply or Explain” provisions set out in Part C of the Reporting Guide, including the KPIs in Aspects A1 – A4 and B1 – B8, under the Reporting Guide in hopes of enhancing stakeholders’ understanding of the Group’s ESG performance. For the corporate governance practices and more information on the Group, please refer to the Company’s 2023 Annual Report.

III. 關於報告 *(續)*

2. 報告準則 *(續)*

量化：報告於可行情況下以量化方式披露關鍵績效指標（「關鍵績效指標」）。報告提供了方法、使用的假設及比較數據，以便讀者評估及核證本集團的環境、社會及管治政策及慣例。

平衡：報告以客觀事實為基準，全面披露本集團的環境、社會及管治表現。報告已識別本集團取得的成就及面臨的挑戰。

一致性：報告使用一致方法作出有意義的比較，惟識別方法有所改進除外。

報告已遵守所有「不遵守就解釋」規定，並已按照報告指引所述的標準作出強制披露。

3. 報告範圍

本集團通過查明參與員工活動及數字積分業務（為本集團主要業務）的關聯實體或營運，確定了報告範圍。於本報告內，二零二三財年的報告經營實體包括本集團香港、上海及北京辦事處以及北京員工宿舍。本集團亦已報告報告指引第C部所載「不遵守就解釋」條文中載述的關鍵環境及社會績效指標，包括報告指引中層面A1-A4及B1-B8的關鍵績效指標，以增強持份者對本集團環境、社會及管治績效的瞭解。有關本集團的企業管治常規及更多資料，請參閱本公司的二零二三年年報。

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III. ABOUT THE REPORT *(Continued)*

3. Reporting Scope *(Continued)*

The information presented in this Report is derived from internal documents, the Group's statistics, and the combined control, management and operational data provide by the subsidiaries in accordance with the Group's internal management systems. The data required under the latest ESG reporting requirements is collected by the tools currently used by the Group. The Group remains committed to staying updated with the latest reporting trend and will continue to explore the possibility of expanding the scope of disclosure in the future and deepen its work and philosophy of sustainable development. The Report is prepared in both English and Chinese and have been uploaded to the Group's website at <http://changyou-alliance.com/>. For convenient reference, a comprehensive context index is included in the final section of the Report.

4. ESG Governance

The Board bears the overall responsibility for ensuring the effectiveness of the Group's ESG strategies and reporting. The Board recognises the importance of corporate governance and is committed to the integration of sustainability into its strategic plan and daily operations.

With the support of the Board, a cross-functional team of business and functional leaders has been established to enforce and supervise the implementation of the relevant ESG policies. Different departments of the Group have participated in the preparation of the Report to assist the Group in reviewing its operations, identifying relevant ESG issues and assessing the importance of related matters to its business and each stakeholder.

III. 關於報告 *(續)*

3. 報告範圍 *(續)*

本報告呈列的資料來源於內部文件、本集團統計資料以及附屬公司根據本集團內部管理制度提供的綜合控制、管理及營運數據。根據最新的環境、社會及管治報告要求所需的數據由本集團目前使用的工具收集所得。本集團一直密切關注最新的報告趨勢，並將繼續發掘於未來擴大披露範圍的可能性，深化其可持續發展工作與理念。本報告以中英雙語編製，並上載於本集團網站<http://changyou-alliance.com/>。為方便參考，本報告最後一節提供全文索引。

4. 環境、社會及管治治理

董事會需確保本集團的環境、社會及管治策略及報告的成效，並對其負全面責任。董事會了解企業管治的重要性，並致力將可持續發展融入其戰略計劃及日常營運。

在董事會的支持下，本公司成立了由業務及職能領導組成的跨職能團隊，以執行及監督相關環境、社會及管治政策的落實。本集團不同部門均有參與編製本報告，以協助本集團檢討其運作情況及鑒別相關環境、社會及管治事宜，並評估相關事宜對其業務以及各持份者的重要性。

III. ABOUT THE REPORT (Continued)

4. ESG Governance (Continued)

The management discusses and reports to the Board on ESG-related matters semi-annually, including the following:

- developing and reviewing the Group's sustainability standards, priorities, and goals;
- identifying, evaluating, and managing ESG-related risks and opportunities including climate-related issues;
- overseeing, reviewing, and evaluating the Group's sustainability performance and progress made against the goals and targets; and
- planning, reviewing, and monitoring the implementation of sustainability policies.

Internal meetings have been arranged by the management to discuss their respective roles to ensure they take part in the process.

There are growing expectations for companies to provide transparent and reliable insights into their ESG impacts. The Group is committed to constantly reviewing and adjusting the Group's sustainability policies to satisfy the ever-changing needs of its stakeholders. The Group believes that sustainability is essential to the long-term development of the Group. To pursue a brighter future, the Group sets goals on each material ESG issue according to the historical performance/indicator. The management will review the performance of each area regularly and have internal meetings with related staff to ensure the goals could be achieved. The goals will be addressed in the later section of this Report.

III. 關於報告(續)

4. 環境、社會及管治治理(續)

管理層每半年討論並向董事會報告相關環境、社會及管治事宜，包括下列各項：

- 制定及審查本集團的可持續發展標準、優先事項及目標；
- 識別、評估及管理環境、社會及管治相關風險及機遇，包括氣候相關事宜；
- 監察、審閱及評估本集團的可持續發展表現以及在實現目標方面取得的進展；及
- 規劃、審閱及監察可持續發展政策的實施情況。

管理層已安排內部會議彼等各自的職責，以確保彼等參與有關過程。

愈來愈多人期望公司會對其環境、社會及管治影響提供具透明度及可靠的見解。本集團不斷回顧及調整本集團的可持續政策，以滿足不斷變化的持份者需求。本集團堅信可持續發展對本集團的長久發展至關重要。為追求更美好的未來，本集團根據歷史表現／指標為各重大環境、社會及管治事宜設定目標。管理層將定期檢討各方面的表現，並與相關員工進行內部會議，以確保達到目標。該等目標將在本報告較後章節討論。

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III. ABOUT THE REPORT *(Continued)*

5. Risk Management

Effective risk management that considers risks and opportunities is crucial to the long-term growth of the Group's business. The Board provides oversight of the Group's risk management, including management of ESG-related risks. Empowered by the Board, the audit committee of the Company reviews the risk management and internal control systems and makes relevant recommendations to the Board, while the management oversees the implementation of and reviews the Group's ESG and compliance controls.

The Group understands that public awareness of climate change and its impact on businesses and future generations has been increasing. The Group therefore addresses climate change risks as part of the risk management process.

IV. COMMUNICATION WITH STAKEHOLDERS

1. Stakeholder Engagement

Stakeholder participation has been an integral part of the Group's continuous improvement of the sustainable development performance. Therefore, the Group places emphasis on the opinions of both its internal and external stakeholders. The Group proactively manages a wide variety of stakeholder relationships to foster open dialogue and capture feedback on ESG issues. Through diversified and effective communication channels, the Group will incorporate the expectations of stakeholders into its operational and environmental, social and governance strategies. The Group actively collects feedback from its stakeholders to maintain a high standard of sustainability within the group while also building a trustful and supporting relationship with them. The Group connects with its stakeholders through their preferred communication channels as listed in Table 1.

III. 關於報告 (續)

5. 風險管理

考慮風險及機遇的有效風險管理對本集團業務的長期增長至關重要。董事會負責監督本集團的風險管理，包括本集團對環境、社會及管治相關風險的管理。董事會授權本公司審核委員會審閱風險管理和內部監控系統，並向董事會提出相關建議，而管理層則監察實施並審閱環境、社會及管治及合規控制。

本集團明白，公眾日益關注氣候變化以及其對業務及未來世代的影響，因此本集團將氣候變化風險當作風險管理過程的一部分作處理。

IV. 與持份者溝通

1. 持份者參與

持份者參與一直是本集團持續提升可持續發展表現不可或缺的一環。因此，本集團高度重视內部和外部持份者的意見。本集團積極管理其與各種持份者的關係，以促進公開對話並收集有關環境、社會及管治事宜的意見。通過多元化及有效的溝通渠道，本集團會將持份者的期望帶入本集團的營運及環境、社會及管治策略當中。本集團積極收集各持份者的意見，以為本集團維持高水平的可持續發展，同時亦與各持份者建立相互信任和支持的關係。本集團通過表一所列出的溝通渠道與其持份者建立聯繫。

IV. COMMUNICATION WITH STAKEHOLDERS (Continued)

1. Stakeholder Engagement (Continued)

Table 1. Stakeholder Engagement

Stakeholder groups 持份者組別	Expectations and concerns 期望和顧慮	Communication channel 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 Support economic development Due payment of tax 遵守法律和法規 支持經濟發展 納稅 	<ul style="list-style-type: none"> Complying with local laws and regulations Routine reports and taxes paid Written correspondence 遵守當地法律及法規 例行報告及支付稅款 書面信函
Shareholders 股東	<ul style="list-style-type: none"> Return on investments Corporate governance Business compliance 投資回報 企業管治 業務合規 	<ul style="list-style-type: none"> Announcements, circulars and reports General meetings Official website 公告、通函及報告 股東大會 官方網站
Employees 僱員	<ul style="list-style-type: none"> Employees' remuneration and benefits Career development Healthy and safe working environment 僱員薪酬和福利 職業發展 健康和安全工作環境 	<ul style="list-style-type: none"> Performance reviews Meetings and trainings Official website 表現評估 會議和培訓 官方網站
Customers 客戶	<ul style="list-style-type: none"> High quality products and services Protect the rights of customers 高品質的產品和服務 保障客戶的權益 	<ul style="list-style-type: none"> Customer satisfaction survey Face-to-face meetings and on-site visits Customer service hotline and email Industry seminar 客戶滿意度調查 面對面會面和現場訪問 客戶服務熱線和電子郵件 行業研討會
Suppliers 供應商	<ul style="list-style-type: none"> Fair and open procurement Win-win cooperation 公平公開的採購 雙贏合作 	<ul style="list-style-type: none"> Suppliers' satisfactory assessment Face-to-face meetings and on-site visits Quality and delivery review 供應商的滿意度評估 面對面會面和現場訪問 質量和交付審查

IV. 與持份者溝通(續)

1. 持份者參與(續)

表一：持份者參與

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IV. COMMUNICATION WITH STAKEHOLDERS (Continued)

1. Stakeholder Engagement (Continued)

Table 1. Stakeholder Engagement (Continued)

Stakeholder groups 持份者組別	Expectations and concerns 期望和顧慮
General public 大眾	<ul style="list-style-type: none"> • Involvement in communities • Business compliance • Environmental protection awareness • 參與社區 • 業務合規 • 環境保護意識

2. Materiality Assessment

The management and staff of the Group's respective major functions have participated in the preparation of the Report to assist the Group in reviewing its operations and identifying relevant ESG issues and assess the importance of related matters to its business and each stakeholder.

Review was undertaken on the materiality assessment to study and understand its stakeholder's main concerns and material interests for the Report. The Group gathers input from the management of each major function through a questionnaire. This process helps review the Group's operation, identify pertinent ESG issues, and evaluate their significance to the Group's business and stakeholders. Subsequently, a data collection questionnaire is developed based on the assessed significant ESG issues to gather information from relevant departments and business units within the Group.

Consolidating the results of the internal assessment and questionnaire, the Group has found that there has been no material change in the main concerns of stakeholders and considers that the priority of ESG issues remains consistent with last year. Customer's satisfaction, product quality assurance and recall percentage, protection of customer information and privacy, prevention of bribery, extortion, fraud and money laundering, and anti-corruption policies and whistle-blowing procedures are the issues of the highest importance to its stakeholders and the Group.

IV. 與持份者溝通(續)

1. 持份者參與(續)

表一：持份者參與(續)

Communication channel 溝通渠道
<ul style="list-style-type: none"> • Media conferences and responses to queries • Public welfare activities • Face-to-face interview • Volunteering activities • 媒體會議和回應查詢 • 公共福利活動 • 面對面訪談 • 志願活動

2. 重要性評估

本集團各主要職能的管理層與員工均有參與編製本報告，以協助本集團檢討其運作情況及鑒別相關環境、社會及管治事宜，並評估相關事宜對我們的業務以及各持份者的重要性。

本集團已對重要性評估進行審閱，以研究及瞭解其持份者對本報告的主要顧慮及重大利益。本集團通過調查表收集各主要職能管理層的意見。該流程有助於審查本集團的營運，識別相關環境、社會及管治事宜，並評估其對本集團業務以及持份者的重要性。隨後，根據評估為重要的相關環境、社會及管治事宜制訂數據收集問卷，本集團向其相關部門及業務單位收集資料。

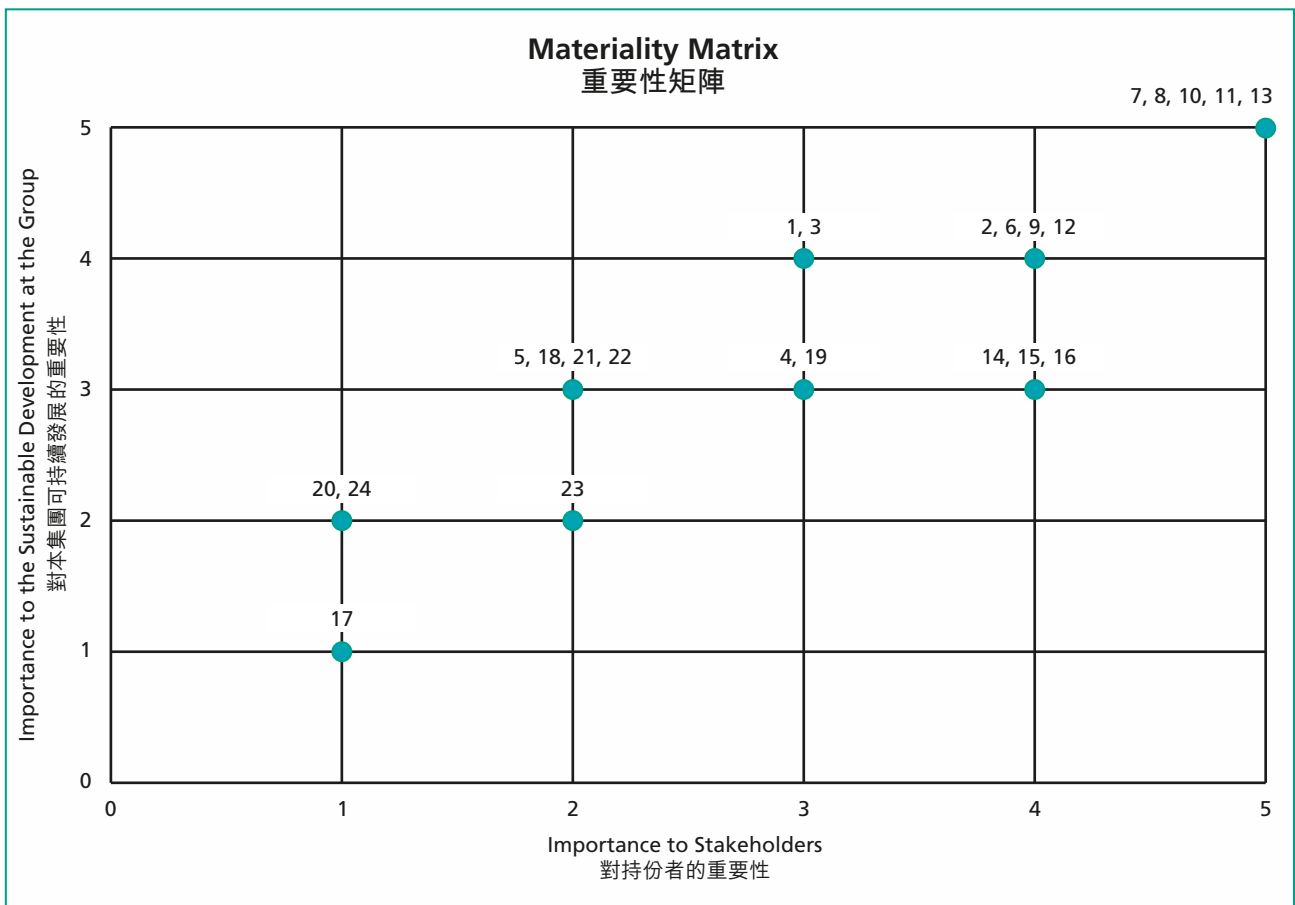
整合內部評估及問卷的結果後，本集團發現持份者的主要顧慮並無重大變化，並認為環境、社會及管治事宜的優先次序與去年一致。客戶滿意度、產品質量保證及回收百分比、保護客戶資料及私隱、防止賄賂、勒索、欺詐及洗黑錢以及反貪污政策和舉報程序是對其持份者及本集團最重要的事項。

IV. COMMUNICATION WITH STAKEHOLDERS (Continued)

2. Materiality Assessment (Continued)

IV. 與持份者溝通(續)

2. 重要性評估(續)



During the year ended 31 December 2023, the Group confirmed that it has established appropriate and effective management policies and control systems for ESG issues and confirmed that the disclosed contents are in compliance with the requirements of the Reporting Guide.

於截至二零二三年十二月三十一日止年度，本集團確認已就環境、社會及管治事宜設立合適及有效的管理政策，以及監控系統，並確認所披露內容符合報告指引的要求。

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IV. COMMUNICATION WITH STAKEHOLDERS (Continued)

2. Materiality Assessment (Continued)

Dedicated Workforce

- 1 Occupational Health and Safety
- 2 Employment Practices
- 3 Employee Training and Development
- 4 Diversity and Equal Opportunity
- 5 Protecting Human Rights (Child and Forced Labour)

Responsible Value Chain

- 6 Corporate Governance and Compliance
- 7 Prevention of Bribery, Extortion, Fraud and Money Laundering
- 8 Anti-Corruption Policies and Whistle-Blowing Procedures
- 9 Confidentiality and Data Privacy
- 10 Product Quality Assurance and Recall Percentage
- 11 Customer's Satisfaction
- 12 Customers' and User's Health and Safety
- 13 Protection of Customer Information and Privacy
- 14 Supplier and Subcontractor Engagement
- 15 Supplier and Subcontractor's Environmental and Social Responsibility
- 16 Transparent and Fair Procurement Practices

Protecting Our Planet

- 17 Air and Noise Emissions Control
- 18 Resource Management (Energy, Water and Waste)
- 19 Project Management/ E-commerce Operations and Material Usage
- 20 Site Environmental Impact
- 21 Green Office
- 22 Climate Change

Corporate Citizen

- 23 Community Investment and Engagement
- 24 Site Impact on Local Communities

IV. 與持份者溝通(續)

2. 重要性評估(續)

敬業員工

- 1 職業健康與安全
- 2 僱傭慣例
- 3 僱員培訓及發展
- 4 多元化及平等機會
- 5 保護人權(童工及強制勞工)

負責任的價值鏈

- 6 企業管治及合規
- 7 防止賄賂、勒索、欺詐及洗錢
- 8 反貪污政策及舉報程序
- 9 保密及數據私隱
- 10 產品質量保證及召回百分比
- 11 客戶滿意度
- 12 客戶和用戶的健康與安全
- 13 保護客戶資料及私隱
- 14 供應商及分包商參與
- 15 供應商及分包商的環境及社會責任
- 16 透明及公平的採購慣例

保護地球

- 17 空氣及噪音排放控制
- 18 資源管理(能源、水及廢棄物)
- 19 項目管理/ 電商營運及物料使用
- 20 現場環境影響
- 21 綠色辦公室
- 22 氣候變化

企業公展

- 23 社區投資及參與
- 24 工地對當地社區的影響

IV. COMMUNICATION WITH STAKEHOLDERS *(Continued)*

3. Confirmation and Approval

The Group has established an internal supervision, examination and risk management system to ensure that all information presented in this Report is accurate and reliable. The Board has overall responsibility for the ESG strategy and reporting.

This Report was confirmed and approved by the Board on 30 April 2024.

4. Stakeholders Feedback

We welcome stakeholders to provide their opinions and suggestions. You can provide valuable advice in respect of the Report or our performance in sustainable development and contact us by email: ir@fortunet.com.hk.

V. ENVIRONMENTAL SUSTAINABILITY

With the support of the Group's stakeholders, the Group is committed to preserving the environment and nurturing a sustainable future for the next generation. The Company has launched relevant policies and strictly controls its emissions and resource consumption. The Group adheres to all applicable environmental laws and regulations in Hong Kong and the People's Republic of China ("PRC") in its daily operation. As part of the Group's effort to reduce emissions and resource consumption, efficient energy conservation measures have been implemented in all its operating regions.

This section primarily discloses the policies and practices of the Group on emissions, use of resources, environment, and natural resources during FY 2023.

Emissions

The Group's major emissions include air emissions, Greenhouse Gases ("GHGs") emissions, domestic wastewater, and solid waste. The Group strictly adheres to Hong Kong and PRC emission-related laws and regulations. During FY 2023, the Group was not aware of any significant non-compliance with applicable laws and regulations pertaining to air and GHG emissions, discharges into water and land, as well as the generation of hazardous and non-hazardous waste. The relevant laws and regulations include, but are not limited to the Environmental Protection Law of the PRC, the Law of the PRC on the Prevention and Control of Atmospheric Pollution and the Waste Disposal Ordinance.

IV. 與持份者溝通(續)

3. 確認及批核

本集團已建立內部監督、檢查和風險管理體系，以確保本報告中呈報的所有資料準確可靠。董事會須就環境、社會及管治策略及報告承擔全面的責任。

本報告已於二零二四年四月三十日經董事會確認及批核。

4. 持份者回饋

我們歡迎持份者提供意見及建議。閣下可就環境、社會及管治報告或我們在可持續發展方面的表現提供寶貴意見，請通過以下電郵聯繫我們：ir@fortunet.com.hk。

V. 環境可持續發展

在持份者的支持下，為了下一代，本集團致力保護環境以及培育可持續發展的未來。本公司已推出相關政策，嚴格控制其排放及資源消耗。本集團在日常營運中遵守香港及中華人民共和國(「中國」)的所有適用環境法律及法規。作為減少排放及資源消耗的舉措，本集團已在所有營運地區實施特定的高效節能措施。

本章節主要披露本集團於二零二三財年的排放物、資源使用和環境及天然資源的政策及慣例。

排放物

本集團的主要排放物包括空氣排放、溫室氣體排放、生活廢水及固體廢棄物。本集團嚴格遵守香港和中國的排放物相關法律法規。於二零二三財年，本集團概不知悉任何嚴重違反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的相關法律法規情況。該等相關法律法規包括但不限於《中華人民共和國環境保護法》、《中華人民共和國大氣污染防治法》和《廢棄物處置條例》。

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V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Emissions (Continued)

Table 2 below presents the total emission of the Group for the financial year ended 31 December 2021 ("FY 2021"), the financial year ended 31 December 2022 ("FY 2022") to FY 2023.

Table 2. Total emission of the Group by category from FY 2021 to FY 2023

KPI	關鍵績效指標	2023 二零二三年	2022 二零二二年	2021 二零二一年	Unit 單位
Air emissions¹	空氣排放¹				
Nitrogen Oxides (NO _x)	氮氧化物(NO _x)	3.5 (+52.2%)	2.3	0.4	kg 千克
Sulphur Oxides (SO _x)	硫氧化物(SO _x)	0.1 (+0%)	0.1	0.2	kg 千克
Particulate Matter (PM)	顆粒物(PM)	0.26 (+0.8%)	0.17	0.03	kg 千克
GHG emissions²	溫室氣體排放²				
Direct GHG emissions (Scope 1)	直接溫室氣體排放(範圍1)	16.3(+33.6%)	12.2	33.9	tonnes CO ₂ e 噸二氧化碳當量
Direct GHG emissions (Scope 1) per employee	每名僱員直接溫室氣體排放(範圍1)	0.3	0.3	0.5	tonnes CO ₂ e/employee 噸二氧化碳當量/僱員
Indirect GHG emissions (Scope 2)	間接溫室氣體排放(範圍2)	75.7(-33.5%)	113.8	120.1	tonnes CO ₂ e 噸二氧化碳當量
Indirect GHG emissions (Scope 2) per employee	每名僱員間接溫室氣體排放(範圍2)	1.2	2.4	1.7	tonnes CO ₂ e/employee 噸二氧化碳當量/僱員
Other indirect GHG emissions (Scope 3)	其他間接溫室氣體排放(範圍3)	26.1(+180.6%)	9.3	29.3	tonnes CO ₂ e 噸二氧化碳當量
Other indirect GHG emissions (Scope 3) per employee	每名僱員其他間接溫室氣體排放(範圍3)	0.4	0.2	0.4	tonnes CO ₂ e/employee 噸二氧化碳當量/僱員
Total GHG emissions	溫室氣體排放總量	118.1(-12.7%)	135.3	183.3	tonnes CO ₂ e 噸二氧化碳當量
Total GHG emission per employee ³	每名僱員溫室氣體排放總量 ³	1.9	2.8	2.6	tonnes CO ₂ e/employee 噸二氧化碳當量/僱員
Waste	廢棄物				
Total hazardous waste produced	所產生有害廢棄物總量	Negligible 可忽略不計	Negligible 可忽略不計	Negligible	kg 千克
Total non-hazardous waste produced	所產生無害廢棄物總量	13.9 (+47.9%)	9.4	18.4	tonnes 噸
Total non-hazardous waste produced per employee	每名僱員所產生無害廢棄物總量	0.23	0.20	0.26	tonnes/employee 噸/僱員

V. 環境可持續發展 (續)

排放物 (續)

下列表二呈列截至二零二一年十二月三十一日止財政年度(「二零二一財年」)、截至二零二二年十二月三十一日止財政年度(「二零二二財年」)至二零二三財年本集團的總排放量。

表二：二零二一財年至二零二三財年本集團按類別劃分的總排放量

V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Emissions (Continued)

Notes:

1. The exhaust gas emissions calculations are based on the emission factors in "How to prepare an ESG Report — Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange.
2. GHG emissions data are presented in terms of tonnes CO₂e, with reference to, including but not limited to, the reporting requirements of "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard" issued by the World Resources Institute and the World Business Council for Sustainable Development, "How to prepare on ESG Report — Appendix 2: Reporting Guidance on Environmental KPIs" issued by Stock Exchange, the Baseline Emission Factors for Regional Power Grids in China for 2022 Emission Reduction Projects issued by the Ministry of Ecology and Environment of the People's Republic of China, "Global Warming Potential Values" from the IPCC Fifth Assessment Report.
3. The total number of employees of the Group was 61 at FY2023. The total number of employees of the Group was 48 at FY2022. The total number of employees of the Group was 71 at FY2021.

Air Emissions

During the Reporting Period, vehicles are used for general transportation and accounted for most the Group's air emissions. The key air pollutants generated from the combustion process of vehicles are mainly sulphur oxides ("SO_x"), nitrogen oxides ("NO_x") and particulate matter ("PM"). No noticeable hazardous gaseous exhaust is generated during the combustion process. Since the Group does not consume gaseous fuel to conduct its business, the amount of air emissions associated with its operation is insignificant compared to other industries. In FY 2023, the emissions of nitrogen oxides, sulphur oxides, and particulate matters are 3.5 kg, 0.1 kg and 0.3 kg, respectively. The increase of nitrogen oxides emissions was due to the resumption of business. The relevant amounts of each air emission from FY 2021 to FY 2023 are shown in Table 2.

Greenhouse Gases

The Group's greenhouse gas emissions consist of direct emission (Scope 1) from the use of vehicles, indirect emission (Scope 2) from electricity consumption, and other indirect emissions (Scope 3) from business trips, paper waste processing, and electricity used for fresh water and sewage processing.

V. 環境可持續發展(續)

排放物(續)

附註：

1. 廢氣排放之計算乃基於聯交所發佈的《如何準備環境、社會及管治報告—附錄二：環境關鍵績效指標匯報指引》中的排放因子。
2. 溫室氣體排放資料乃按噸二氧化碳當量呈列，並參照包括但不限於世界資源研究所及世界可持續發展工商理事會刊發的《溫室氣體盤查議定書：企業會計與報告標準》、聯交所發佈的《如何準備環境、社會及管治報告—附錄二：環境關鍵績效指標匯報指引》、中華人民共和國生態環境部發佈的《2022年度減排項目中國區域電網基準線排放因子》及政府間氣候變化專門委員會發佈的《第五次評估報告》的全球升溫潛能值。
3. 於二零二三財年，本集團的僱員總人數為61人。於二零二二財年，本集團的僱員總人數為48人。於二零二一財年，本集團的僱員總人數為71人。

空氣排放

於報告期間，汽車用作一般接送，而汽車使用是本集團空氣排放的主要來源。汽車使用所產生的主要空氣污染物為硫氧化物(「SO_x」)、氮氧化物(「NO_x」)和顆粒物(「PM」)。汽車使用並無產生明顯的有害空氣排放物。由於本集團開展其業務時並無消耗氣體燃料，因此與其他行業相比，本集團經營業務相關的空氣排放量可忽略不計。於二零二三財年，氮氧化物、硫氧化物及顆粒物的排放量分別為3.5千克、0.1千克及0.3千克。氮氧化物排放量增加乃因業務恢復所致。二零二一財年至二零二三財年的各種空氣排放的相關數量載於表二。

溫室氣體

本集團的溫室氣體排放分為汽車使用產生的直接排放(範圍1)、電力消耗產生的間接排放(範圍2)和商務旅行、廢紙處理以及淡水及污水處理所用電力產生的其他間接排放(範圍3)。

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V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Emissions (Continued)

Greenhouse Gases (Continued)

In FY 2023, the total amount of greenhouse gas emission is approximately 118.1 tonnes CO₂e and the greenhouse gas emissions in Scope 1, 2 and 3 are approximately 16.3, tonnes CO₂e 75.7 tonnes CO₂e and 26.1 tonnes CO₂e, respectively. Compared to FY 2022, the greenhouse gas emissions in FY 2023 has decreased by approximately 12.7%. The amount of emission of each scope from FY 2021 to FY 2023 is shown in Table 2.

Given that electricity and energy consumption are significant contributors to GHG emissions, the Group actively endeavours to decrease its usage of both in its daily operations. The specific measures employed to achieve this goal are detailed in “Energy” subsection within the “Use of Resources” section of this Report.

Emissions mitigation

The Group maintains a strict approach to managing emissions in its operations, diligently monitoring gaseous emissions, noise levels, sewage, and solid waste. This commitment is in adherence to the high standards set forth by the Air Pollution Control Ordinance, the Noise Control Ordinance, the Water Pollution Control Ordinance, and the Waste Disposal Ordinance to ensure compliance with relevant regulations. As the Group gradually resumes operations following the pandemic, it anticipates a notable increase in emissions. To mitigate this, the Group employs various energy-saving measures to minimise its own consumption. These measures include optimising energy usage, transitioning to higher efficiency electrical appliances, and turning off idle electrical devices.

In the upcoming years, the Group has set up goals on each of the emissions. By 2032, the Group endeavours to reduce the NO_x, SO_x, PM, Scope 1, 2 & 3 total GHG emissions, and GHG emissions intensity by 10% against the 2022 baseline. The Group will conduct a regular review and discussion of the tentative targets to ensure that the goal can be achieved efficiently.

Water

The daily water usage of employees during working hours is the major source of domestic wastewater generated by the Group. The wastewater is then discharged to the municipal sewage treatment pipeline network for processing. In FY 2023, the Group has generated approximately 2,361.7m³ (FY 2022: 1617.8 m³ and FY 2021: 480.8 m³) of domestic wastewater. Owing to the Group’s business nature, no hazardous wastewater is generated from its daily operations. The amount of wastewater from FY 2021 to FY 2023 is shown in Table 3.

V. 環境可持續發展 (續)

排放物 (續)

溫室氣體

於二零二三財年，溫室氣體排放總量約為118.1噸二氧化碳當量。範圍1、2及3的溫室氣體排放量分別約為16.3噸二氧化碳當量、75.7噸二氧化碳當量及26.1噸二氧化碳當量。相較二零二二財年，二零二三財年的溫室氣體排放量減少約12.7%。二零二一財年至二零二三財年各個範圍的排放量載於表二。

鑑於用電和能源消耗為溫室氣體排放的主要成因，本集團致力於日常營運中減少兩者的消耗。為達此目標而採取的具體措施詳情載於本報告「資源使用」一節項下「能源」分節。

減少排放

本集團繼續採取嚴格措施管理其營運過程中的排放物，儘責監測氣體排放物、噪音水平、污水及固體廢棄物。此舉符合《空氣污染管制條例》、《噪音管制條例》、《水污染管制條例》及《廢物處置條例》載列的高標準，以確保遵守相關規定。隨著本集團於疫情後逐步恢復業務營運，預計排放量會大幅增加。為減少排放，本集團採取多種節能措施減少自身消耗，包括優化能源的使用、改用較高能源效率的電器及替換閒置電器等。

在未來幾年，本集團已就各項排放設定目標。於二零三二年之前，本集團致力將氮氧化物、硫氧化物、顆粒物、範圍1、範圍2、範圍3、溫室氣體排放總量及溫室氣體排放密度較二零二二年基線減少10%。本集團將定期檢討及商討暫定目標，以確保本集團能有效達到目標。

用水

本集團產生的生活廢水主要產生於僱員在工作時的日常用水，其後排入市政污水處理管道網絡處理。於二零二三財年，本集團產生約2,361.7立方米(二零二二財年：1,617.8立方米及二零二一財年：480.8立方米)生活廢水。由於本集團的業務性質，本集團於日常營運過程中並無產生有害廢水。二零二一財年至二零二三財年的廢水量載於表三。

V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Emissions (Continued)

Wastes

Due to the strong correlation between wastewater generation and water consumption, the Group has implemented specific measures to decrease its water usage. These measures are detailed in the "Water" subsection within the "Use of Resources" section of this Report.

Due to the business nature, the Group only generated negligible quantity of hazardous waste. In FY 2023, the Group generated approximately 13.9 tonnes (FY 2022: 9.4 tonnes and FY 2021: 18.4 tonnes) of non-hazardous waste. The increased amount of waste produced is largely related to increased operations due to higher consumer demand as well as the increased number of employees. The main sources of non-hazardous waste are the construction waste and domestic waste from the daily operation of the offices. The amount of waste from FY 2021 to FY 2023 is shown in Table 2.

Waste mitigation measures

The Group complies with applicable environmental laws and regulations when handling and treating hazardous and non-hazardous waste, including the Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste and the Waste Disposal Ordinance. The Group understands the urgency of handling solid waste properly. If the total amount of waste generated increases proportionally with the Group's expanding business scale, severe environmental impact will be caused, and the Group may place heavier burden on waste disposal facilities. By 2032, the Group endeavours to reduce the total non-hazardous wastes and wastes intensity by 10% against the 2022 baseline. The target will be reached by formulating more strategies and initiatives in the coming years. The Group will review and discuss the tentative targets regularly.

To prevent the disposal of recyclable waste during daily operations, employees receive instructions to separate domestic waste and recyclable waste. For instance, the municipal sanitation department collects plastics and cans for further disposal. In addition to managing daily domestic wastes, the Group has carefully collected the packaging materials, such as paper, cardboard, and used boxes, categorising them accordingly. These materials are then sold to recycling station for centralised recycling and reuse, ensuring minimum production of waste.

V. 環境可持續發展(續)

排放物(續)

用水(續)

由於廢水的產生量與水資源消耗密切相關，本集團已採取具體措施以減少水資源的使用，措施詳情載於本報告「資源使用」一節項下「用水」分節。

廢棄物

於業務性質，本集團產生的有害廢棄物數量可忽略不計。於二零二三財年，本集團產生約13.9噸(二零二二財年：9.4噸及二零二一財年：18.4噸)無害廢棄物。所產生的廢棄物增加主要因消費者需求增加導致業務量增加以及僱員人數增加所致。無害廢棄物有兩個主要來源：辦公室內日常營運中產生的建築廢棄物和生活廢棄物。二零二一財年至二零二三財年產生的廢棄物數量載於表二。

減少廢棄物措施

本集團在處理有害及無害廢棄物時遵守適用的環境法律及法規，包括《中華人民共和國固體廢物污染環境防治法》及《廢物處置條例》。本集團明白妥善處理固體廢物的緊迫性。倘產生的廢棄物數量隨本集團業務規模增長而按比例增加，會對環境造成嚴重影響，並會加重本集團廢物處理設施的負擔。本集團努力於二零三二年前使無害廢棄物總量及廢棄物密度較二零二二年基線減少10%。在未來幾年，本集團將實施更多戰略及措施以達到目標。本集團將定期檢討及商討暫定目標。

在日常營運中，本集團指示僱員將生活廢棄物與可回收廢棄物分類，避免棄置可回收廢棄物。例如塑膠及鋁罐均由市政衛生部門收集作進一步處理。除管理日常生活廢棄物外，本集團已按照類別仔細收集包裝材料，如紙張、紙板和舊箱子。本集團隨後將該等物料出售予回收站進行集中回收和再利用，以確保儘量減少產生廢棄物。

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V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Use of Resources

The Group's growth in the point business and business transformation has resulted in a wider range of products and services, as well as increasing consumer demand. The Group is committed to fostering a more sustainable future through its business operations. The resource consumption by the Group from FY 2021 to FY 2023 is shown in Table 3.

In line with the Group's dedication to comply with all relevant environmental laws and regulations in Hong Kong and the PRC, the Group ensures stringent control over emissions and resource consumption across its operations. Efforts are made to continually reduce these emissions and resource consumption. The Group is aware of the most updated disclosure framework and strives to adopt relevant indicators which enhances the Group's transparency. Additionally, the Group is committed to ongoing improvements in its ESG reporting in the near future in order to better reflect its ESG performance.

During the Reporting Period, the Group was not aware of any material non-compliance with relevant laws and regulations relating to its use of resources, including but not limited to the Energy Conservation Law of the PRC and the Provisions on the Management of Water Conservation in Cities. The Group primarily uses electricity, water, and gasoline as resources.

Energy

During FY 2023, the Group's primary fuel sources for its vehicles were unleaded petrol and gasoline, along with electricity. During the Reporting Period, the Group consumed approximately 6,138.6 litres of unleaded petrol (FY 2022: 2,337.6 litres and FY 2021: 2,276.0 litres) and did not consume any gasoline (FY 2022: 2,698.5 litres and FY 2021: 12,470.3 litres).

In FY 2023, the Group's total electricity consumption reached approximately 131.5 MWh⁴ (FY 2022: 139.7 MWh and FY 2021: 144.0 MWh). All electricity consumed by the Group is derived directly from its daily operations in offices. Guided by the Law of the People's Republic of China on Conserving Energy, the Group has implemented energy conservation policies that are implemented by both management and employees to optimise energy efficiency.

Notes:

⁴ The scope of the Group's total electricity consumption for FY 2023 includes Hong Kong, Shanghai and Beijing office, as well as the Beijing staff dormitory. The dormitory is an additional scope due to operational changes and employee's business travel needs at Beijing office.

V. 環境可持續發展(續)

資源使用

本集團積分業務的發展及業務轉型使產品及服務的範圍擴大以及消費者需求增加。本集團全力在經營業務的同時促進更可持續發展的未來。二零二一財年至二零二三財年本集團的資源消耗量載於表三。

作為遵從香港及中國所有相關環境法律及法規的舉措，本集團確保嚴格控制其營運過程中的排放及資源消耗，盡力持續減少排放及資源消耗。本集團瞭解最新的披露框架，並努力採用相關指數，以提高本集團的透明度。此外，本集團致力於不久將來不斷改進其環境、社會及管治報告，以更好地反映其環境、社會及管治表現。

於報告期間，本集團概不知悉任何嚴重違反有關資源使用的相關法律法規情況，包括但不限於《中華人民共和國節約能源法》及《城市節約用水管理規定》。本集團所使用的資源主要為電力、水和汽油。

能源

於二零二三財年，本集團汽車的主要燃料來源為無鉛柴油及汽油以及電力。於報告期間，本集團 6,138.6 公升(二零二二財年：2,337.6 公升及二零二一財年：2,276.0 公升)無鉛柴油及概無使用任何(二零二二財年：2,698.5 公升及二零二一財年：12,470.3 公升)汽油。

本集團於二零二三財年的總耗電量約為131.5兆瓦時⁴(二零二二財年：139.7兆瓦時及二零二一財年：144.0兆瓦時)。本集團所有的電力消耗均來自於辦公室的日常營運。本集團以《中華人民共和國節約能源法》為指導方針，制定管理層及僱員須執行的節能政策，以優化能源效率。

附註：

⁴ 本集團於二零二三財年的總耗電量範圍包括香港、上海及北京辦事處以及北京員工宿舍。由於北京辦事處的運營變化及員工的商務旅行需求，宿舍屬於新增的範圍。

V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Use of Resources (Continued)

Energy (Continued)

Energy target

Energy consumption within the Group has consistently decreased over the past three financial years. This decline further reinforces the Group's dedication to fostering a more sustainable future through its business operations. Hence, the Group has set to reduce non-renewable fuel, electricity consumption, total energy consumption, and energy intensity by 10% by 2032 against the baseline year 2022.

The Group has implemented detailed tracking of electricity consumption and has established internal regulations to promote efficient use of electricity. The Group's subsidiaries strictly adhere to a comprehensive energy conservation policy, including but not limited to:

- Ensuring that all lights and air conditioning are turned off when they are not in use;
- Adjusting the air conditioning temperature in the offices in accordance with the season;
- Maintaining the efficiency of office equipment, such as refrigerators, air conditioners, and shredders by cleaning them regularly;
- Encouraging employees to conserve energy by putting up posters such as "Saving Electricity, turn off the Light When Leaving" in prominent locations; and
- Lighting the office with electricity-saving lamps instead of high-energy-consumption lamps.

In addition to the energy conservation measures mentioned above, the Group is actively exploring alternative energy sources such as renewables, lower-emission energy sources in order to transform the business model sustainably.

Water

The Group's water consumption is mainly associated with the water used by its staff during working hours, and no challenges were encountered in sourcing water during the Reporting Period. In FY 2023, the Group's total water consumption amounted to approximately 2,361.7 m³ (FY 2022: 1,617.8 m³ and FY 2021: 480.8m³). It should be noted that water usage in Hong Kong, Shanghai and Beijing offices was only an estimation since there is no separate metering for water usage in these offices.

V. 環境可持續發展(續)

資源使用(續)

能源(續)

能源目標

本集團的能源消耗於過往三個財政年度連續下降。能源消耗下降進一步增強本集團在經營業務的同時促進更可持續發展的未來的決心。因此，本集團決定於二零二二年之前將不可再生燃料消耗、電力消耗、能源消耗總量及能源消耗密度較二零二二年減少10%。

本集團一直詳細記錄其電力消耗，並制定內部政策，以促進電力的使用效率。本集團所有附屬公司嚴格遵守全面的節能政策，包括但不限於下列各項：

- 確保關掉所有非使用中的照明及空調系統；
- 根據季節調節辦公室的空調溫度；
- 定期清潔辦公室設備(如冰箱、空調及碎紙機)以確保其效能；
- 在顯眼位置張貼「節省用電，離開時請關燈」標示鼓勵僱員節約能源；及
- 改用節能燈泡代替耗電量較高的傳統燈泡作為辦公室照明用途。

除上述節能措施外，本集團積極探索可再生、低排放能源等替代能源，以轉型為更可持續發展的業務模式。

用水

於報告期間，本集團的用水主要來自於員工在工作時的用水，且在水源方面概無遭遇任何困難。本集團於二零二三財年的總用水量約為2,361.7立方米(二零二二財年：1,617.8立方米及二零二一財年：480.8立方米)。務請注意，由於本集團沒有單獨計量辦公室的用水量，故僅以估算方法計算香港、上海及北京辦公室的用水量。

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V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Use of Resources (Continued)

Water (Continued)

Water efficiency initiatives

During the Reporting Period, the Group remained fully compliant and was not involved in any violations or non-compliance incidents relating to the Water Pollution Control Ordinance, or other laws and regulations concerning water resources. To ensure adherence to statutory requirements, the Group diligently monitored environmental laws pertaining to water resources management and conducted regular monitoring of wastewater discharge.

Given that the offices are the primary source of water usage for the Group, internal regulations have been established to improve water use efficiency. The policy also encourages employees to adopt more sustainable consumption behaviours, including, but not limited to, the following:

- Performing and educating its staff regularly on water conservation;
- Strengthening the inspection and maintenance on water taps, water pipelines and water tanks;
- Putting up "Saving Water Resource" posters in prominent places to encourage water conservation; and
- Collecting used water (if possible) for cooling, cleaning, and yard washing purposes.

The Group has set up goals on daily water usage. By 2032, the Group endeavours to reduce its total water consumption and water intensity by 10% against the 2022 baseline. To reinforce the Group's commitment to reduce water usage, the Group will continue to pursue its defined goal on reducing daily water usage, and will conduct a regular review and discussion of the tentative targets to ensure that the goal set is feasible and achievable.

Packaging material

The Group is a joint venture company which conducts digital point business, the disclosure of the information relating to total packaging material used for finished products is not applicable due to the Group's business nature.

V. 環境可持續發展 (續)

資源使用 (續)

用水 (續)

節約用水措施

於報告期間，本集團依然全面遵守《水污染管制條例》或其他與水資源有關的法律及法規，並無涉及任何違規或不合規事宜。本集團密切關注與水資源管理有關的環境法律，定期監測廢水排污，以確保遵守法定要求。

鑑於本集團的用水主要來源是辦公室，本集團已制定內部條例，以提高水資源的使用效率。該政策亦要求員工採取更可持續發展的消耗行為，包括但不限於下列各項：

- 定期向員工展示及教育節約用水理念；
- 加強對水龍頭、水管和水箱的檢查和維修；
- 在顯眼位置張貼「節約水資源」標示以鼓勵節約用水；及
- 收集已經使用的水(如可行)用作冷卻、清潔和清洗庭院用途。

本集團已設定日常用水目標。本集團努力於二零三二年前將總耗水量及用水密度較二零二二年基線減少10%。為加強本集團減少用水的承諾，本集團將繼續推行其減少每日用水的既定目標，並定期審查及討論暫定目標，以確保設定的目標可實行且可實現。

包裝材料

本集團為從事數字積分業務的合資公司，由於本集團的業務性質，對製成品所用包裝材料總量相關資料作出披露並不適用。

V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Use of Resources (Continued)

Paper

Paper consumption is a significant use of natural resources for the Group. In FY 2023, the total amount of paper consumed by the Group was approximately 1,058.9 kg (FY 2022: 710.82 kg and FY 2021: 1,177.37 kg). The primary sources of paper consumption are in-house and external printing. To mitigate this consumption, the Group has implemented the following practices:

- Choosing suppliers that offer the more environmentally friendly paper source, indirectly reducing the loss of trees while producing the same amount of paper;
- Disseminating information by electronic means (i.e. via email or e-bulletin boards) as much as possible;
- Setting duplex printing as the default mode for most of the network printers;
- Using posters and stickers to remind staff to “Think before printing” to avoid unnecessary printings;
- Placing boxes and trays beside photocopiers as containers to collect single-sided paper for reuse and used paper for recycling;
- Using the back of old documents for printing or as draft paper;
- Reusing stationery whenever possible; and
- Participating in paper recycling program and placing recycling bags in the office to collect wastepaper for recycling.

V. 環境可持續發展(續)

資源使用(續)

用紙

紙張是本集團消耗的主要天然資源之一。本集團於二零二三財年的紙張消耗總量約為1,058.9千克(二零二二財年：710.82千克及二零二一財年：1,177.4千克)。紙張使用主要來自內部及外部印刷。為減少紙張消耗，本集團已採取以下措施：

- 選擇可提供更環保的紙張來源的供應商，通過這種方式間接減少生產相同數量紙張時的樹木損失量；
- 盡量以電子方式(即透過電子郵件或電子佈告欄)進行通訊；
- 將雙面打印設置為大多數打印機的默認模式；
- 「印前三思」，使用海報和貼紙提醒員工避免不必要的印刷；
- 將盒子和托盤放在打印機旁邊，以作為容器收集單面紙張再利用及收集廢紙回收利用；
- 舊文件的背面可用作打印或草稿；
- 盡可能重用文具；及
- 參與紙張回收計劃，在辦公室放置回收袋以回收廢紙，循環再造。

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V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Use of Resources (Continued)

Paper (Continued)

Table 3. Total resource consumption of the Group by category from FY 2021 to FY 2023

Indicator	指標	2023	2022	2021	Unit 單位
		二零二三年	二零二二年	二零二一年	
Non-renewable fuel consumption ⁵	不可再生燃料耗量 ⁵	59.5 (+8.4%)	54.9	171.3	MWh 兆瓦時
Electricity purchased	購買電力	131.5 (-5.9%)	139.7	144.0	MWh 兆瓦時
Total energy consumption	能源總耗量	191.0 (-1.8%)	194.6	315.3	MWh 兆瓦時
Total energy consumption per employee	每名僱員能源總耗量	3.1	4.1	4.4	MWh/employee 兆瓦時／僱員
Water consumption	耗水量	2,361.7	1,617.8	480.8	m ³ 立方米
Water consumption per employee	每名僱員耗水量	38.7	33.7	6.8	m ³ /employee 立方米／僱員
Paper consumption	紙張消耗量	1,058.92	710.82	1,177.37	kg 千克
Paper consumption per employee	每名僱員用紙量	17.36	14.81	16.58	kg/employee 千克／僱員

The Environment and Natural Resources

The Group places significant emphasis on minimising the environmental impact and preserving natural resources resulting from its operational activities. Regular review of corporate social responsibility and social accountability policies is conducted, in accordance with the Environmental Protection Law of the People's Republic of China. The Group consistently upholds the principles of safety, harmony, and green development, strictly adhering to laws and regulations pertaining to the environment and natural resources. These include, but are not limited to, the Law of the PRC on Circular Economy Promotion and the Environmental Impact Assessment Law of the PRC.

Notes:

⁵ The unit conversion calculation is based on the conversion factors in "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange.

V. 環境可持續發展(續)

資源使用(續)

用紙(續)

表三：二零二一財年至二零二三財年本集團按類別劃分的總資源消耗量

環境及天然資源

本集團特別注重減少其經營活動對環境的影響及保護自然資源。本集團根據《中華人民共和國環境保護法》定期檢討其企業社會責任和社會責任政策。本集團一直堅持安全、和諧、綠色發展的原則，嚴格遵守包括但不限於《中華人民共和國循環經濟促進法》和《中華人民共和國環境影響評價法》等環境及天然資源相關的法律法規。

附註：

⁵ 單位轉換之計算乃基於聯交所發佈的《如何準備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引》中的轉換因子。



V. ENVIRONMENTAL SUSTAINABILITY (Continued)

The Environment and Natural Resources (Continued)

Currently, the Group's business operations have a limited impact on the environment and natural resources due to its emissions and waste disposal. The Group regularly assesses its existing and potential environmental risks and impacts to ensure compliance with relevant laws and regulation. In case if any material impact is identified, the Group will take corresponding responses and actions. Throughout the Reporting Period, no significant violations of local environmental laws and regulations that would significantly impact the Group were identified.

Climate Change

With the significant increase in frequency of occurrence of extreme weather events around the world, the Group acknowledges that climate change is a global issue that impacts individuals worldwide. To address possible challenges of the changing climate, the Group has implemented the Climate Change Policy Statement on 20 October 2022, which is reviewed and updated on a regular basis to identify its significant climate-related risks and opportunities.

With reference to the recommendations of the Taskforce on Climate-related Disclosures ("TCFD") the following outlines the four essential elements of the Group's response to the climate change disclosure obligations.

Core element 核心要素

The Group's response 本集團的應對

Governance

管治

Strategy

策略

- Conduct regular meetings to discuss ESG issues.
- Regular review of the Group's Climate Change Policy Statement.
- Incorporate ESG issues and climate-related impacts into the Group's decision-making process, especially when procuring products and services.
- 定期召開會議討論環境、社會及管治事宜。
- 定期審閱本集團的氣候變化政策聲明。
- 將環境、社會及管治事宜及氣候相關影響納入本集團決策過程，尤其是在採購產品及服務時。
- Identify the climate-related risks and opportunities associated with the transition to a low carbon economy.
- Regularly review the set climate strategies and make amendments when necessary.
- 識別與向低碳經濟轉型相關的氣候相關風險與機遇。
- 定期審查既定的氣候策略，並在必要時進行修訂。

V. 環境可持續發展(續)

環境及天然資源(續)

目前，本集團的業務營運主要在排放及廢棄物處理方面對環境造成有限的影響。本集團定期評估其現有及潛在的環境風險及影響，以確保遵守相關的法律法規。一旦發現任何重大影響，本集團將予以回應並採取相應行動。於報告期間，我們並未發現任何嚴重違反當地環境法律法規並對本集團造成重大影響的事宜。

氣候變化

隨著世界各地的極端天氣事件顯著增加，本集團意識到氣候變化是一個全球性問題，影響著全世界的每個人。為應對氣候變化可能帶來的挑戰，本集團於二零二二年十月二十日制訂氣候變化政策聲明，並定期檢討及更新，以識別其重大的氣候相關風險及機遇。

根據氣候相關財務信息披露工作組(TCFD)的建議，下文概述本集團應對氣候變化披露責任的四個基本要素。

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V. ENVIRONMENTAL SUSTAINABILITY (Continued)

V. 環境可持續發展 (續)

Climate Change (Continued)

氣候變化 (續)

Core element 核心要素

The Group's response 本集團的應對

Risk Management

風險管理

- Review ESG risks on a regular basis in preparation for the transition to a low carbon economy.
- Establish and implement measures to manage physical climate risks.
- 定期審查環境、社會及管治風險，為向低碳經濟轉型做準備。
- 制定並實施實體氣候風險的管理措施。

Metrics and Targets

指標及目標

- Establish a long-term reduction target for carbon emissions.
- Report GHG emissions, activities, and other environmental performance in accordance with legal requirements.
- 制定碳排放的長期減排目標。
- 根據法律要求報告溫室氣體排放、活動和其他環境績效。

The Group is aware of the impacts of climate change on its sustainable development and has incorporated ESG-related risks into the Group's risk management system to identify and mitigate the risks that may affect the Group.

本集團意識到氣候變化對其可持續發展的影響，並已將環境、社會及管治相關風險納入本集團的風險管理體系，以識別並減輕可能對本集團造成影響的風險。

Climate-related risks description 氣候相關風險說明

Potential financial impact 潛在財務影響

Mitigation measures 減輕措施

Physical risks (Acute) 實體風險 (急性)

- Increased frequency and severity of extreme weather and climate event, such as floods and typhoons.
- Extreme weather events may affect employee's health and safety which they may not be able to perform their regular duties.
- 水災及颱風等極端天氣及氣候事件的頻率及嚴重程度增加。
- 極端天氣事件或會影響員工的健康與安全，導致員工可能無法履行正常職責。

- Increased operating costs due to the damage and loss of the Group's assets and documents.
- Reduced revenue due to the decrease of production capacity.
- 本集團資產及文件的損壞及損失，導致營運成本增加。
- 產能下降，導致收入減少。

- Closely monitored weather updates and provide flexible working arrangements to employees when necessary.
- Regular assessment of office and building facilities to ensure a safe working environment.
- Secure storage of physical documents with electronic copies created as backups.
- 密切監測天氣更新，必要時為員工提供靈活的工作安排。
- 定期評估辦公室及建築設施，以確保安全的工作環境。
- 安全存儲文件正本，並創建電子副本作為備份。



V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Climate Change (Continued)

Climate-related risks description
氣候相關風險說明

Potential financial impact
潛在財務影響

Mitigation measures
減輕措施

Physical risks (Chronic) 實體風險 (慢性)

- Rising mean temperature which may lead to heatwaves, negatively impacting the employees' health and reducing the Group's productivity.
- Fluctuation of precipitation and weather patterns impacting the Group's supply chain and productivity.
- 平均溫度升高，可能導致熱浪，對員工健康產生負面影響，降低本集團的生產力。
- 降水及天氣模式的波動影響本集團的供應鏈及生產力。

- Increased operating costs to provide employees with a comfortable working environment.
- Reduced revenue due to the decrease of production capacity.
- 為員工提供舒適的工作環境，導致營運成本增加。
- 產能下降，導致收入減少。

- Implemented variety of environmental protection measures, striving to reduce existing energy consumptions of assets.
- Installed proper ventilation and cooling systems at workplaces.
- Developed strong partnerships with suppliers to foster collaborations, enabling prompt response to any issues that may arise.

- 實施各項環保措施，努力降低資產的現有能源消耗。
- 在工作場所安裝適當的通風及制冷系統。
- 與供應商建立穩健的業務夥伴關係，以促進合作，從而能夠迅速應對可能出現的任何問題。

Transition risks (Policy and legal) 轉型風險 (政策及法律)

- Heightened climate ambitions and implemented policies aimed at decarbonisation of the economy. (e.g. China's national emissions trading scheme ("ETS") to limit and reduce CO2 emissions.)
- 提高應對氣候變化的雄心，並實施旨在實現低碳經濟的政策。(例如，中國推行限制及減少二氧化碳排放的國家排放交易計劃(「排放交易計劃」)。

- Increased operation costs due to the change in energy prices.
- Increased costs of procurement due to repercussions for the suppliers' operations.
- 能源價格變化，導致營運成本增加。
- 對供應商營運的影響，導致採購成本增加。

- Established Climate Change Policy Statement and environmental protection measures to minimise resources usage and GHG emissions.
- Proactively engaged in collaborative efforts with suppliers to enhance overall sustainability performance.
- 制定氣候變化政策聲明及環境保護措施，以最大限度地減少資源使用及溫室氣體排放。
- 積極參與與供應商的合作，以提高整體的可持續發展表現。

V. 環境可持續發展(續)

氣候變化(續)

Climate-related risks description
氣候相關風險說明

Potential financial impact
潛在財務影響

Mitigation measures
減輕措施

Physical risks (Chronic) 實體風險 (慢性)

- Rising mean temperature which may lead to heatwaves, negatively impacting the employees' health and reducing the Group's productivity.
- Fluctuation of precipitation and weather patterns impacting the Group's supply chain and productivity.
- 平均溫度升高，可能導致熱浪，對員工健康產生負面影響，降低本集團的生產力。
- 降水及天氣模式的波動影響本集團的供應鏈及生產力。

- Increased operating costs to provide employees with a comfortable working environment.
- Reduced revenue due to the decrease of production capacity.
- 為員工提供舒適的工作環境，導致營運成本增加。
- 產能下降，導致收入減少。

- Implemented variety of environmental protection measures, striving to reduce existing energy consumptions of assets.
- Installed proper ventilation and cooling systems at workplaces.
- Developed strong partnerships with suppliers to foster collaborations, enabling prompt response to any issues that may arise.

- 實施各項環保措施，努力降低資產的現有能源消耗。
- 在工作場所安裝適當的通風及制冷系統。
- 與供應商建立穩健的業務夥伴關係，以促進合作，從而能夠迅速應對可能出現的任何問題。

Transition risks (Policy and legal) 轉型風險 (政策及法律)

- Heightened climate ambitions and implemented policies aimed at decarbonisation of the economy. (e.g. China's national emissions trading scheme ("ETS") to limit and reduce CO2 emissions.)
- 提高應對氣候變化的雄心，並實施旨在實現低碳經濟的政策。(例如，中國推行限制及減少二氧化碳排放的國家排放交易計劃(「排放交易計劃」)。

- Increased operation costs due to the change in energy prices.
- Increased costs of procurement due to repercussions for the suppliers' operations.
- 能源價格變化，導致營運成本增加。
- 對供應商營運的影響，導致採購成本增加。

- Established Climate Change Policy Statement and environmental protection measures to minimise resources usage and GHG emissions.
- Proactively engaged in collaborative efforts with suppliers to enhance overall sustainability performance.
- 制定氣候變化政策聲明及環境保護措施，以最大限度地減少資源使用及溫室氣體排放。
- 積極參與與供應商的合作，以提高整體的可持續發展表現。

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V. ENVIRONMENTAL SUSTAINABILITY (Continued)

V. 環境可持續發展(續)

Climate Change (Continued)

氣候變化(續)

Climate-related risks description 氣候相關風險說明	Potential financial impact 潛在財務影響	Mitigation measures 減輕措施
Transition risks (Market and reputation) 轉型風險(市場及聲譽)		
<ul style="list-style-type: none"> Increased awareness and concern on climate-related issues leading to the shift in market preference. Increased investors' pressure for transparent data disclosure. 對氣候相關事宜的意識及關注增強，導致市場偏好的轉變。 投資者施加壓力，要求透明的數據披露。 	<ul style="list-style-type: none"> Reduced revenue due to the shift in consumers' preferences. Increased operating costs to meet consumers' expectations on products and services. Reduced revenue with limited capacity to attract investors. 消費者偏好轉變，導致收入減少。 為滿足消費者對產品及服務的期望，導致營運成本增加。 吸引投資者的能力有限，導致收入減少。 	<ul style="list-style-type: none"> Full compliance with applicable climate-related regulations by governments. Actively engaged with consumers, investors to understand their expectations. Prioritised climate change in market decisions, effectively conveying to customers the Group's commitment to addressing this global challenge. 完全遵守政府頒佈的適用氣候相關法規。 積極與消費者及投資者接觸，瞭解他們的期望。 在市場決策中優先考慮氣候變化，有效地向客戶傳達本集團應對此項全球性挑戰的決心。
Transition risks (Technology) 轉型風險(技術)		
<ul style="list-style-type: none"> More products, services with low carbon, energy-saving technologies are provided. Lagging of technology advancement may affect the Group's competitive edges. 提供更多低碳節能技術的產品及服務。 技術發展滯後可能影響本集團的競爭優勢。 	<ul style="list-style-type: none"> Increased costs for capital investment. Increased expenses for research and development. 資本投資成本增加。 研發費用增加。 	<ul style="list-style-type: none"> Examined the feasibility and benefits of applying the latest environmental technologies in the Group's Digital Point Business. 審查在本集團數字積分業務中應用最新環保技術的可行性及效益。



V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Climate Change (Continued)

Opportunities description

機遇說明

Resource efficiency

資源效率

- Move to more energy efficient buildings.
- Use of recycling.
- Reduced water usage and energy consumption.
- 轉向更節能的建築。
- 回收利用。
- 減少用水及能源耗量。

Energy source

能源

- Use of lower-emission sources of energy.
- Use of supportive policy incentives.
- Use of new technologies.
- 使用低排放能源。
- 使用扶持政策激勵措施。
- 使用新技術。

Products and Services

產品及服務

- Development of new products or services through research and development, and innovation.
- Shift in consumer preferences.
- 透過研發及創新開發新產品或服務。
- 消費者偏好的轉變。

V. 環境可持續發展(續)

氣候變化(續)

Financial impact

財務影響

- Reduced operating costs through efficiency gains and cost reductions.
- Increased value of fixed assets such as highly rated energy-efficient buildings.
- 透過提高效率及削減成本降低營運成本。
- 高能效建築等固定資產的價值增加。
- Reduced exposure to GHG emissions and therefore less sensitivity to changes in cost of carbon.
- Returns on investment in low-emission technology.
- Reputational benefits resulting in increased demand for goods/services.
- 減少溫室氣體排放，從而降低對碳成本變化的敏感度。
- 低排放技術的投資回報。
- 聲譽效益導致商品／服務的需求增加。
- Better competitive position to reflect shifting in consumer preference, resulting in increased revenues.
- 競爭地位提升以反映消費者偏好的變化，從而增加收入。

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V. ENVIRONMENTAL SUSTAINABILITY (Continued)

Climate Change (Continued)

Resilience 適應力

- Participation of renewable energy programs and adoption of energy-efficient measures.
- Resource substitutes/diversification.
- 參與可再生能源計劃，採取節能措施。
- 資源替代／多元化。

The Group remains committed to safeguarding the environment, fulfilling its social obligations, and upholding its reputation as an environmentally conscious and resource-efficient company in the future.

VI. SOCIAL SUSTAINABILITY

Employment And Labour Practices

Employment

The Group holds its employees in high regard, recognising that their efforts and contributions are instrumental in driving the Group's development. In an effort to foster the growth of its employees and maximise their potential, the Group aspires to offer an ideal working environment. Furthermore, the Group is committed to creating a secure work environment, aimed at cultivating talented individuals with expertise in both technology and management. With a steadfast dedication, the Group strives to provide its employees with appropriate opportunities for career development, professional growth, and advancement.

As at 31 December 2023, the total number of employees of the Group was 61 (31 December 2022: 48).

V. 環境可持續發展(續)

氣候變化(續)

- Increased reliability of supply chain and ability to operate under various conditions.
- Increased revenue through new products and services related to ensuring resiliency.
- 供應鏈的可靠性及在不同狀況下營運的能力提高。
- 透過與確保適應力相關的新產品及服務增加收入。

展望未來，本集團將繼續保護環境，履行其社會責任，努力維持其環保、節約資源的聲譽。

VI. 社會可持續發展

僱傭及勞工常規

僱傭

本集團高度重視員工，認識到本集團的發展全賴他們的努力與貢獻。為促進員工成長並使其能夠盡展潛能，本集團希望提供理想的工作環境。此外，本集團致力為員工提供可靠的工作環境，以期培養科技與管理方面經驗豐富的人才。憑藉堅定的奉獻精神，本集團努力為員工提供合適的機會，以促進他們的職業發展、專業成長及晉升。

於二零二三年十二月三十一日，本集團員工總人數為61人(二零二二年十二月三十一日：48人)。

VI. SOCIAL SUSTAINABILITY (Continued)

Employment And Labour Practices (Continued)

Legal compliance

The Group ensures that its human resources policies are designed to uphold compliance with all laws and regulations in Hong Kong and the PRC, which encompass the Employment Ordinance, the Labour Law of the PRC, and the Labour Contract Law of the PRC. Moreover, these policies also align with the laws and regulations pertaining to employee benefits, specifically with regard to the social security schemes mandated by local governments in the PRC and Hong Kong. Furthermore, the Group fully adheres to the laws and regulations concerning social insurance, thereby supporting employees' entitlement to social security benefits such as pension, medical insurance, unemployment insurance, work-related injury insurance, and maternity insurance. The human resources department of the Group consistently reviews and updates the relevant group policies in accordance with the latest laws and regulations, ensuring ongoing compliance. In the event of any suspected breaches or conflicts, the Group promptly takes necessary action to address and respond to the situation.

Recruitment and promotion

In order to retain top-tier personnel, the Group offers equitable and competitive compensation and benefits based on employees' prior performance, qualifications, job experiences, and career aspirations. In addition, the Group establishes its remuneration and benefit policies by considering local benchmarks and standards. When it comes to attracting new talent, the Group primarily utilises online job advertisements and engages headhunting agencies. Throughout the recruitment process, the Group adheres to fair and rational procedures, ensuring a level playing field for all candidates.

Performance evaluation is integrated into the periodic plans and budgets, which is conducted on a regular basis. Managers are responsible for formulating promotion recommendations that are predicated on the exceptional performance displayed by employees.

When determining remuneration packages, the Group considers employees' aptitude, past performance, and industry benchmarks. To motivate and incentivise the current workforce, the Group conducts periodic evaluations of compensation to ensure that their contributions are duly acknowledged.

VI. 社會可持續發展(續)

僱傭及勞工常規(續)

遵守法律

本集團確保其人力資源政策嚴格遵守香港和中國的僱傭法律法規，包括《僱傭條例》、《中華人民共和國勞動法》和《中華人民共和國勞動合同法》。此外，該等政策亦遵守尤其與員工福利相關的中國和香港當地政府實施的員工社會保障計劃法律和法規。此外，本集團全面遵守社會保險相關的法律法規，支持員工享有的社會保障福利，例如基本養老保險、醫療保險、失業保險、工傷保險和生育保險。本集團的人力資源部門一貫根據最新法律及法規審閱及更新相關集團政策，確保持續合規。倘出現任何涉嫌違規或衝突事件，本集團會立即採取必要行動進行處理與回應。

招聘及晉升

為留聘高質量的員工，本集團按僱員的過往表現、資歷、工作經驗及事業抱負提供公平和具競爭力的補償及福利。此外，本集團參考當地基準及標準水平制定其薪酬及福利政策。為招募新人，本集團主要在網絡上張貼招聘信息和僱用獵頭公司。招募按公平合理程序進行，以確保所有候選人擁有一個公平的競爭環境。

本集團設定週期計劃和預算進行績效評估。管理人員負責根據員工的傑出表現編製晉升報告。

釐定薪酬待遇時，本集團會考慮員工的能力、過往表現及行業標準水平。為激勵現有員工，本集團定期評估補償以確保其貢獻得到公正認可。

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



VI. SOCIAL SUSTAINABILITY (Continued)

Employment And Labour Practices (Continued)

Recruitment and promotion (Continued)

At the same time, the Group is committed to ensuring that any appointment, promotion, or termination of employment contract is carried out in accordance with rational and lawful grounds, as well as internal policies outlined in the staff handbook. The Group maintains a steadfast zero tolerance policy towards any form of unjust or unreasonable dismissals.

Working hours and leave

The Group establishes the working hours and leave policies for employees, ensuring that they fully comply with local employment laws. Alongside the standard paid annual leave and public holidays mandated by the government, employees may also be eligible for extra paid leave, such as marriage leave, maternity leave, sick leave, and birthday leave.

Equal opportunity and anti-discrimination

As an employer that upholds the principles of equal opportunity, the Group is unwavering in its commitment to cultivating a fair, respectful, and diverse working environment. This commitment is demonstrated through the promotion of anti-discrimination practices and equal opportunity considerations in all aspects of its human resources and employment decisions. For example, training and promotion opportunities, as well as policies regarding dismissals and retirement, are determined without regard to employees' age, gender, marital status, pregnancy, family status, disability, race, colour, descent, national or ethnic origins, nationality, religion, or any other factors unrelated to job performance. The Group's equal opportunity policy maintains a zero-tolerance stance towards workplace discrimination, harassment, or vilification in strict accordance with the laws and regulations of Hong Kong and the PRC. Relevant legislations include the Disability Discrimination Ordinance, the Sex Discrimination Ordinance, the Employment Ordinance, the Labour Law of the PRC, the Law of the PRC on the Protection of Women's Rights and Interests, and the Law of the PRC on the Protection of Disabled Persons. To facilitate the enforcement of this policy, employees are encouraged to report any incidents involving discrimination to the human resources department of the Group. The Group assumes full responsibility for evaluating, addressing, documenting, and implementing necessary disciplinary measures in accordance with national and local laws and regulations.

VI. 社會可持續發展 (續)

僱傭及勞工常規 (續)

招聘及晉升 (續)

同時，本集團將確保任何聘用、晉升或終止僱傭合約均根據合理合法依據及員工手冊載列的內部政策進行。本集團對任何不公平或不合理的解僱秉持堅定的零容忍政策。

工作時數及假期

本集團已為僱員制定工作時數及假期政策，以確保全面遵守當地僱傭法律。除政府規定的標準帶薪年假和公眾假期外，員工亦可享有婚假、產假、病假和生日假等額外帶薪假期。

平等機會及反歧視

作為奉行平等機會原則的僱主，本集團堅定不移地致力於在所有人力資源及僱傭決策中促進反歧視及創造平等機會，從而營造一個公平、相互尊重及多元化的工作環境。舉例來說，培訓及晉升機會以及解僱及退休政策均與員工的年齡、性別、婚姻狀況、懷孕狀況、家庭狀況、殘疾、種族、膚色、血統、民族、國籍、宗教信仰或任何其他非工作相關的因素無關。本集團的平等機會政策嚴格遵守香港及中國的法律及法規，如《殘疾歧視條例》、《性別歧視條例》、《僱傭條例》、《中華人民共和國勞動法》、《中華人民共和國婦女權益保障法》及《中華人民共和國殘疾人保障法》，絕不容忍任何工作場所的歧視、騷擾或誹謗行為。為強制執行該政策，本集團鼓勵員工向本集團人力資源部門報告任何涉嫌歧視的事件。根據國家及地方的有關法律及法規，本集團全權負責評估、處理、記錄及採取任何必要的紀律處分措施。

VI. SOCIAL SUSTAINABILITY (Continued)

Employment And Labour Practices (Continued)

Other benefits and welfare

Regarding internal communication, the Group places significant emphasis on fostering effective two-way communication channels between the general staff and managerial staff. Employees are encouraged to engage in timely and seamless communication with both their colleagues and management utilising various platforms, including email, regular meetings, and social networks. This interactive communication system plays a valuable role in informing the decision-making processes within the Group. By upholding a barrier-free employer-employee relationship, the Group aims to cultivate a productive and enjoyable working environment.

The Group places a strong emphasis on fostering team spirit and demonstrating care towards its staff. The Group celebrated traditional festivals by organising luncheon gatherings, fostering a sense of camaraderie among the staff.

During the year under review, the Group was not aware of any material non-compliance with relevant laws and regulations in relation to compensation and dismissal, recruitment and promotion, working hours, rest periods, leave, equal opportunity, diversity, anti-discrimination, other benefits and welfare that have a significant impact on the Group.

Health and Safety

To ensure optimal working conditions and promote a safe and healthy work environment for its employees, the Group has implemented robust work safety and health policies that align with the relevant laws and regulations set forth by the HKSAR Government and the State Council of the PRC. These specific laws and regulations include the Occupational Safety and Health Ordinance, the Employees' Compensation Ordinance, the Occupational Disease Prevention Law of the PRC, and the Regulation on Work-related Injury Insurance.

VI. 社會可持續發展(續)

僱傭及勞工常規(續)

其他待遇及福利

在內部交流方面，本集團高度重視在一般員工與管理人員之間構建有效的雙向溝通渠道。本集團鼓勵員工透過電子郵件、定期會議及社交網絡等各種平台，與同事及管理層保持適時及順暢的溝通。互動式通訊系統對本集團的決策過程起到有利作用。透過維繫毫無隔膜的勞資關係，本集團旨在營造高效及愉快的工作環境。

本集團高度重視培養團隊精神及展示對員工的關懷。本集團與僱員聚餐歡度傳統佳節，培養員工之間的友誼。

於回顧年度內，本集團概不知悉任何嚴重違反並對本集團造成重大影響的有關薪酬及解僱、招聘及晉升、工作時數、休息時間、假期、平等機會、多元化、反歧視以及其他福利及待遇的相關法律及法規情況。

健康與安全

為向員工維持良好的工作條件及營造安全健康的工作環境，本集團已制定符合香港特別行政區政府和中國國務院制定的相關法律及法規的工作安全與健康政策。具體的法律及法規包括《職業安全及健康條例》、《僱員補償條例》、《中華人民共和國職業病防治法》和《工傷保險條例》。

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VI. SOCIAL SUSTAINABILITY (Continued)

Health and Safety (Continued)

The Group has implemented internal policies and procedures that mandate employees' adherence to occupational health and safety measures. The Administration Department conducts regular inspections to assess the effectiveness of these safety measures. During the year under review, the Group provided employees with comprehensive occupational safety training, encompassing accident management and occupational health and safety protocols. To maintain a safe and healthy working environment, the Group strictly prohibits smoking and drinking in designated work areas. Moreover, regular cleaning of air-conditioning systems and disinfection of carpets are carried out. In addition, the Group has installed air purifiers in office spaces to enhance the overall air quality within the workplace.

In FY 2023, no work-related fatalities nor lost days due to work injury had occurred in the Group's related activities. During the year under review, the Group was not in violation of any of the relevant laws and regulations in relation to providing a safe working environment and protecting the employees from occupational hazards that have a significant impact on the Group.

Development and Training

The Group provides extensive training and development programs to its staff, aiming to enhance their work-related skills and knowledge. These initiatives are geared towards bolstering the overall operational efficiency of the Group through its internal platform. In addition, the Group places significant emphasis on personal development, recognising its importance in fostering growth and success.

The Group offers comprehensive induction training to newly recruited personnel, equipping them with a deep understanding of the Group's corporate culture, business processes, work health and safety protocols, management system, and the Group's overall development. For other employees, the Group prepares training materials annually and provides internal training, which include expert-led lectures delivered through an online platform.

The Group actively promotes the participation of exceptional employees in external training programs to enhance their competitiveness and broaden their skill set through continuous learning. To facilitate this, the Group may collaborate with external training organisations and trainers to deliver job-specific training to its employees.

VI. 社會可持續發展 (續)

健康與安全 (續)

本集團已制定內部政策及程序，要求員工遵守職業健康與安全措施。行政部門定期檢查及評估安全措施的有效性。於回顧年度內，本集團為員工提供全面的職業安全培訓，包括應急管理和職業健康與安全條例。為維持安全健康的工作環境，本集團嚴格禁止在指定工作區域內抽煙和酗酒，並定期清洗空調系統及消毒地毯。此外，本集團已於辦公室場所設置空氣清新機，以改善工作場所的整體空氣質素。

於二零二三財年，本集團的相關活動並未發生與工作有關的死亡事故和工傷損失工作日數。於回顧年度內，本集團在提供安全工作環境和保護員工免受職業危害方面，並無違反任何對本集團有重大影響的相關法律及法規。

發展及培訓

本集團向員工提供全面的培訓及發展計劃，以提升其工作技能和知識。該等舉措旨在通過內部平台提升本集團的整體營運效率。此外，本集團尤其著重個人發展，並確認其在促進成長與成功方面的重要性。

本集團為新入職的員工提供綜合入職培訓，以便其深入瞭解本集團的企業文化、業務流程、工作健康與安全條例、管理體系及集團整體發展。對於其他員工，本集團每年編製培訓資料，並通過在線平台提供內部培訓，包括專家講座。

本集團積極推動優秀員工參加外部培訓計劃，以提升自身競爭力，及通過不斷學習拓展個人能力。為此，本集團可能與外部培訓機構及導師合作，為員工提供職業培訓。

VI. SOCIAL SUSTAINABILITY (Continued)

Development and Training (Continued)

The Group endeavours to cultivate a culture of continuous learning with the aim of enhancing the professional knowledge of its employees. By providing appropriate training opportunities, the Group anticipates that employees will improve their working performance, thereby benefiting the overall success of the Group.

Labour Standards

The Group adheres strictly to the provisions set forth in the Employment Ordinance, the Labour Law of the PRC, the Labour Contract Law of the PRC, and other pertinent labour laws and regulations in Hong Kong and the PRC. This strict adherence ensures the complete prohibition of any form of child labour or forced labour within the Group.

The Group conducts regular reviews of its recruitment procedures to ensure compliance with human rights standards. Internal recruitment protocols are established in accordance with the Law of the PRC on Employment Contracts and the Law of the PRC on the Protection of Minors, with the aim of eradicating any potential instances of forced or child labour within the Group.

To proactively address the issue of illegal employment, specifically pertaining to child labour, underage workers, and forced labour, the human resources personnel of the Group diligently implement a verification process whereby job applicants are required to present valid identity documents before confirming their employment. This crucial step ensures that applicants are lawfully eligible for employment. Furthermore, it is imperative that all personal information provided during the recruitment process is authentic and accurate. In the event of any false or misleading information, the Group will adhere to the relevant laws and regulations and consequently terminate the employment. The human resources department of the Group assumes the responsibility of monitoring and ensuring the Group's compliance with the most up-to-date laws and regulations that explicitly prohibit the employment of child labour and forced labour. This commitment underscores the Group's dedication to upholding ethical labour practices.

During the year under review, the Group remained fully compliant with all applicable laws and regulations pertaining to the prevention of child labour and forced labour, which significantly impact the operations of the Group.

VI. 社會可持續發展(續)

發展及培訓(續)

本集團銳意培養持續學習的文化，以充實員工的專業知識。通過提供適當的培訓機會，本集團預計員工可提升其工作表現，從而利於本集團的整體成功。

勞工準則

本集團嚴格遵守香港和中國的《僱傭條例》、《中華人民共和國勞動法》、《中華人民共和國勞動合同法》及其他相關勞動法律法規載列的條文，從而確保本集團完全禁止任何形式的童工或強制勞工。

本集團定期審查招聘程序，以確保遵守人權準則。本集團根據《中華人民共和國勞動合同法》及《中華人民共和國未成年人保護法》制定內部招聘條例，以杜絕本集團出現強制勞工或童工的可能性。

為積極解決非法就業問題，尤其是童工、未成年勞工和強制勞工，本集團人力資源部認真實施驗證程序，要求求職者在確認僱傭之前出具有效的身份證明文件。此關鍵步驟確保申請人可合法受僱。此外，在招聘過程中，提供的所有個人資料必須屬真實準確。如果資料存在任何虛假或誤導成份，本集團將依照相關法律及法規終止就業。本集團的人力資源部門負責監察及確保本集團遵守明確禁止僱用童工及強制勞工的最新相關法律及法規。此舉突顯本集團致力於維護合乎道德的勞工常規。

於回顧年度內，本集團在防止童工及強制勞工方面，依然全面遵守所有對本集團有重大影響的適用法律及法規。

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VI. SOCIAL SUSTAINABILITY (Continued)

Operating Practices

Supply Chain Management

Supply chain management plays a prominent role in expediting the Group's operational endeavours. The establishment of a sustainable supply chain stands as an imperative measure aimed at mitigating the deleterious impact that the Group may impose upon the environment and society. The Group maintains a stringent approach in appraising its supply chain, diligently overseeing the quality of products and services rendered by its suppliers while dutifully adhering to pertinent statutory obligations. In a concerted effort to curtail the Group's environmental footprint, comprehensive interviews were conducted with suppliers, encompassing diverse facets of environmental pollution. Subsequently, corresponding measures were implemented to effectively address any pollution arising from the Group's operational activities.

In FY 2023, the Group had a total of 1,902 suppliers, all of whom were from Mainland China, including merchants operating in the e-commerce industry, providing affordable luxury items, personal care products, cosmetics, and health care products. It is the responsibility of each operating subsidiary within the Group to diligently monitor the quality of suppliers and their supply chain practices.

In adherence to the Group's policies, the use of counterfeit and pirated products within the supply chain is strictly prohibited. To ensure the authenticity of products, suppliers are required to furnish brand authorisation and distribution licenses. The selection process for suppliers is conducted in a lawful, fair, and transparent manner under the supervision of the Group's legal and audit departments. Furthermore, the purchasing management department is responsible for establishing and maintaining assessment records for suppliers. A comprehensive evaluation of approved suppliers is also conducted to bolster the effectiveness of the Group's risk management practices.

VI. 社會可持續發展 (續)

營運慣例

供應鏈管理

供應鏈管理在促進本集團營運方面發揮舉足輕重的作用，而對本集團而言，建立可持續的供應鏈是減輕對環境及社會不利影響的關鍵措施。本集團嚴格評估供應鏈、審慎監管供應商所提供產品和服務的質量以及儘責遵守相關的法定要求。為儘量減少環境足跡，本集團與供應商就環境污染的各個方面進行全面會談，並採取相應措施有效處理本集團營運活動中產生的污染。

於二零二三財年，本集團的供應商總數為1,902名，均來自中國內地，其中包括電子商務商家提供輕奢品、個人護理、化妝品及保健品。本集團內各營運附屬公司負責嚴格監察其供應商的品質及供應鏈慣例。

遵照本集團的政策，供應鏈中嚴格禁止使用假冒和盜版產品。本集團要求供應商提供品牌授權和分銷許可證，以保證其為正版。本集團法律部門及審計部門監督供應商以合法、公平、透明的方式挑選產品。此外，採購管理部門負責建立和維護供應商評估記錄。本集團亦將對認可供應商進行全面評估，以提高本集團風險管理實務的效力。

VI. SOCIAL SUSTAINABILITY (Continued)

Operating Practices (Continued)

Supply Chain Management (Continued)

The Group mandates that its suppliers attain an optimal standard in various aspects, including product quality, price competitiveness, delivery track record, qualifications, capabilities, applicability, and reputation. At the same time, the Group maintains regular communication with suppliers to ensure their compliance with local laws and regulations within their respective operating countries and regions. In addition, the Group imposes a requirement for suppliers to operate in good faith, upholding their business ethics, such as the prohibition of child labour and forced labour, as well as maintaining stringent quality control standards and fulfilling their environmental and social responsibilities. Also, the Group conducts interviews with suppliers to discuss matters related to environmental pollution and the corresponding measures implemented to mitigate such pollution. Based on the responses provided by the interviewees, the Group meticulously evaluates and makes informed decisions, considering two key criteria: 1. the number of sustainable practices integrated into their operations and 2. the environmental-related qualifications pertaining to their products or services.

The sales department gathers feedback from customers and market data, which is subsequently conveyed to the procurement department for the purpose of purchase planning. The Group oversees market preferences and conducts periodic on-site inspections to assess the production facilities and warehouse environment of suppliers, thereby ensuring the reliability and safety of the supply chain. For those products which have received relatively more customers' complaints, the Group will remove them from store shelves.

VI. 社會可持續發展(續)

營運慣例(續)

供應鏈管理(續)

本集團要求其供應商符合產品質量、價格競爭力、交付記錄、資格、功能、適用性和聲譽等各方面的最佳標準。同時，本集團定期與各供應商溝通，以確保供應商遵守其相關營運國家及地區的當地法律法規。此外，本集團要求供應商遵守如嚴禁童工和強制勞工、保持高水平的質量控制，並履行其環境與社會責任，秉持誠信經營。本集團亦對供應商進行訪談，商討環境污染事宜和相應的減少污染措施。基於受訪者的回應，本集團根據以下兩項關鍵準則作出詳細評估及知情決策：1.其營運過程中的可持續發展實踐數目及2.其產品或服務具備的環境相關資格。

銷售部門收集客戶的反饋和市場數據，隨後傳送採購部門以供其進行採購規劃。本集團監察市場偏好並定期進行現場檢查，評估供應商的生產設備及倉庫環境，確保供應鏈的可靠性及安全性。對於客戶投訴率相對較高的產品，本集團會將其下架。

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VI. SOCIAL SUSTAINABILITY (Continued)

Product Responsibility

Legal compliance

In FY 2023, the Group was not aware of any material violation of the relevant laws and regulations having significant impacts on the Group in relation to product safety and health, advertising and labelling, which include the Law of the PRC on Product Quality, the Food Safety Law of the PRC, the Administrative Measures for Online Trading, the Anti-Unfair Competition Law of the PRC, the Law of the PRC on the Protection of Consumer Rights and Interests and the Contract Law of the PRC.

In order to mitigate the quality risk associated with bulk products, the Group is responsible for removing questionable items from store shelves, returning them to the respective suppliers, and issuing unconditional refunds to customers during product recalls. In FY 2023, the Group was not aware of any material violation of the relevant laws and regulations having significant impacts on the Group in relation to product recalls and consumer protection. The Group ensures transparent communication regarding product recall procedures, replacements, and refunds. In addition, the Group maintains the belief that the proactive measures taken in regard to product quality control are adequate in preventing quality issues relating to bulk purchases.

Complaints

The Group has a service hotline, a customer service department, and an application to effectively gather customers' feedback. Typically, upon receipt of product or service-related complaints, the customer service department responds in a short time frame to address the concerns. These comprehensive measures serve to enhance the quality of products and services, thereby enabling the Group to maintain its competitiveness in the market.

VI. 社會可持續發展 (續)

產品責任

遵守法律

於二零二三財年，本集團概不知悉任何嚴重違反並對本集團造成重大影響的有關產品安全與健康、廣告和商標的相關法律法規情況，包括《中華人民共和國產品質量法》、《中華人民共和國食品安全法》、《網絡交易管理辦法》、《中華人民共和國反不正當競爭法》、《中華人民共和國消費者權益保護法》及《中華人民共和國合同法》。

為降低批量產品的質量風險，本集團負責將有問題的產品下架，退回予相關供應商，並在產品回收時接受客戶的無條件退貨。於二零二三財年，本集團概不知悉任何嚴重違反並對本集團造成重大影響的有關產品召回及消費者保障的相關法律法規情況。本集團確保就產品召回程序、更換及退款進行透明的溝通。此外，本集團認為，就產品質量控制採取積極主動的措施足以防止批量採購的質量問題。

投訴

本集團設有服務熱線、客戶服務部門及應用程序以有效收集客戶反饋。通常情況下，在收到產品或服務的投訴後，客戶服務部門會在短時間內作出回應，以解決問題。這些綜合措施提升了產品及服務質量，從而使本集團能夠在市場上保持競爭力。

VI. SOCIAL SUSTAINABILITY (Continued)

Product Responsibility (Continued)

Advertising

In FY 2023, the Group was not aware of any material violation of the relevant laws and regulations having significant impacts on the Group in relation to local operations, such as the Advertising Law of the PRC. Any form of misrepresentation or exaggeration in advertisements is strictly prohibited. The administration department diligently monitors the publication of all marketing materials and product labelling to prevent the dissemination of inappropriate or exaggerated advertisements. In the event of any violation of internal guidelines, the Group promptly initiates corrective measures. Besides, the Group regularly reviews the latest government regulations to remain up-to-date with compliance requirements.

Customer Privacy

In FY 2023, the Group was not aware of any material violation of the relevant laws and regulations having significant impacts on the Group in relation to customer privacy such as the Personal Data (Privacy) Ordinance and the applicable laws and regulations of the PRC to ensure the strict protection of customers' rights and interests. Information obtained by the Group from its customers will solely be used for the purpose for which it was collected. Unauthorised disclosure of customer information to third parties is strictly prohibited without the customer's authorisation. The Group's employees undergo training to enhance their understanding of data release risks and they are required to sign confidentiality agreements. The IT department establishes barriers between the office and commercial networks to prevent unauthorised use, exportation, and duplication of data.

Intellectual Property Right

The Group is committed to upholding intellectual property rights and strictly prohibits the use of unauthorised or unlicensed software in its operations. In order to ensure the protection of intellectual property, the Group undertakes to comply with the Copyright Ordinance, the Trade Marks Ordinance, the Trademark Law of the PRC, the Copyright Law of the PRC and the Patent Law of the PRC.

VI. 社會可持續發展(續)

產品責任(續)

廣告

於二零二三財年，本集團概不知悉任何嚴重違反並對本集團造成重大影響的有關當地營運的相關法律法規情況，如《中華人民共和國廣告法》。嚴格禁止任何虛假陳述或誇張的廣告。行政部門密切監察所有將予發佈的營銷材料和產品標籤，以防止不恰當或誇大的廣告。如有任何違反內部指引的情況，本集團將立即採取糾正措施。此外，本集團定期檢視政府公佈的最新法規。

客戶私隱

於二零二三財年，本集團概不知悉任何嚴重違反並對本集團造成重大影響的有關當地營運的相關法律法規情況，如《中華人民共和國廣告法》。嚴格禁止任何虛假陳述或誇張的廣告。行政部門密切監察所有將予發佈的營銷材料和產品標籤，以防止不恰當或誇大的廣告。如有任何違反內部指引的情況，本集團將立即採取糾正措施。此外，本集團定期檢視政府公佈的最新法規。

知識產權

本集團致力於維護知識產權，嚴格禁止在營運中使用任何未經授權或未經許可的軟件。本集團承諾遵守《版權條例》、《商標條例》、《中華人民共和國商標法》、《中華人民共和國著作權法》及《中華人民共和國專利法》，以確保知識產權受到嚴格保護。

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VI. SOCIAL SUSTAINABILITY (Continued)

Anti-corruption

With a view to ensuring a fair, ethical and pleasant business and working environment, the Group strictly complies with the local laws and regulations relating to anti-corruption and bribery, regardless of the area or country in which the Group conducts its business, such as the Law of the PRC on Anti-money Laundering, the Criminal Law of the PRC and the Prevention of Bribery Ordinance.

Anti-corruption, anti-fraud and anti-bribery policies of the Group are included in the staff handbooks, which set out that:

- Employees shall refrain from soliciting, levying, or receiving any sort of gratuities from individuals, companies, or organisations that engage in business transactions with the Group.
- The Group encourages its employees as well as all individuals engaged in business transactions with the company, including customers and suppliers, to actively and promptly report any instances of suspected misconduct that may arise within the Group.

The Group expects all employees to conduct themselves with unwavering integrity and self-discipline while fulfilling their responsibilities. It is mandatory that employees refrain from participating in any actions associated with bribery, extortion, fraud, and money laundering, as such activities have the potential to compromise their impartial judgment in business matters and exploit their positions to the detriment of the Group's interests.

VI. 社會可持續發展 (續)

反貪污

為確保公平、道德和舒適的營商和工作環境，不論本集團進行業務所在的地區或國家，本集團亦嚴格遵守當地反貪污和賄賂的相關法律法規，如《中華人民共和國反洗錢法》、《中華人民共和國刑法》及《防止賄賂條例》。

本集團已在員工手冊內制定反貪污、反欺詐及反賄賂政策，其中載列：

- 禁止員工向與本集團有業務來往之個人、公司或機構索取、徵收或接受任何形式之酬勞。
- 本集團鼓勵員工及所有與本公司有業務往來之個人(包括客戶及供應商)即時、主動舉報本集團內之涉嫌不當行為。

本集團希望所有僱員在履行其職責時須恪守誠信和自我約束，且不得參與可能影響其就商業事務作公正判斷，並可能利用其職務之便，進行任何損害本集團利益的賄賂、勒索、欺詐及洗黑錢相關活動。

VI. SOCIAL SUSTAINABILITY (Continued)

Anti-corruption (Continued)

The Group maintains a strict zero-tolerance stance against all forms of corruption within its operations. As such, a robust whistle-blowing policy has been established to provide employees with a means to report any suspected cases of misconduct. The whistle-blowing policy outlines the procedures for evaluation, consultation, investigation, and subsequent disciplinary measures. Whistle-blowers are encouraged to submit comprehensive reports, either orally or in writing, to the relevant department or senior management of the Group. These reports should contain detailed information and supporting evidence regarding the alleged misconduct. The management is committed to initiating thorough investigations into any suspected or unlawful behaviour with a view to safeguarding the Group's best interests. To ensure the protection of whistle-blowers, the Group has implemented a confidential mechanism that safeguards them against unfair dismissal or reprisals through robust security measures. In cases where criminal activity is suspected, the management will promptly report the matter to the appropriate regulators or law enforcement authorities, as deemed necessary. During the Reporting Period, the Group remained fully compliant with all relevant laws and regulations pertaining to bribery, extortion, fraud, and money laundering, which bear significant consequences for the Group's operations.

The Group recognises the significance of instilling anti-corruption principles among its employees. To that end, comprehensive anti-corruption materials have been disseminated to all employees, accompanied by briefings conducted by senior management.

VI. 社會可持續發展(續)

反貪污(續)

本集團對營運過程中的任何貪污行為持零容忍態度。因此，本集團已為僱員制定舉報政策，以供僱員舉報任何涉嫌不當行為案件。相關評估、諮詢、調查和處罰措施均列於舉報政策中。本集團鼓勵舉報人以口頭或書面形式向本集團的相關部門或高級管理層提交全面的報告，當中須載述有關不當行為的細節和證據。管理層將對任何可疑或違法行為進行徹底調查，以保障本集團的最佳利益。為保護舉報人，本集團設置保密機制，通過穩健的保安制度保護舉報人免遭不公平解僱或傷害。如涉嫌犯罪，管理層將於認為必要時立即向相關監管機關或執法部門報告。於報告期間，本集團在防止賄賂、勒索、欺詐及洗黑錢方面，依然全面遵守所有對本集團營運有重大影響的相關法律及法規。

本集團明白向僱員灌輸反貪污原則的重要性。為此，本集團已向僱員分發全面的反貪污材料，且最高管理層已向僱員工做了簡報。

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VI. SOCIAL SUSTAINABILITY (Continued)

Community

Community Investment

The Group maintains a steadfast commitment to its mission of contributing to the community, viewing the welfare of the community as a core social responsibility. In line with this, the Group actively engages in diverse initiatives aimed at benefiting the community. With a view to promoting the health and well-being of its employees, the Group encourages its staff in the Hong Kong office to partake in "Green Monday," a practice involving meat-free suppers every Monday. This initiative aligns with the Group's efforts to promote a healthy lifestyle and sustainable practices.

Furthermore, the Group acknowledges the irreplaceable nature of blood and its limited shelf life, recognising the vital role of blood transfusion therapy in medical treatment. To help maintain a stable blood supply in Hong Kong, the Group encourages its employees to donate blood regularly, taking into consideration their physical well-being and eligibility. By doing so, the Group actively contributes to the collective effort of ensuring an adequate blood supply for medical purposes.

VI. 社會可持續發展 (續)

社區

社區投資

本集團一直堅持為社區作貢獻的使命，並將社區的利益視為其核心社會責任之一。為此，本集團積極參與旨在造福社區的各種舉措。為促進僱員身心健康，本集團鼓勵員工每逢星期一選擇素食晚餐，響應香港辦事處提倡的「綠色星期一」。此舉與本集團促進健康生活方式及可持續發展實踐的努力相符一致。

此外，本集團認識到，血液是不可替代的，且保質期有限，輸血治療是一項重要的醫療措施。本集團鼓勵員工根據身體狀況並在符合條件的情況下定期獻血，以穩定香港的血液供應。如此，在全民為確保醫療用血供應充足作出的努力中，本集團亦積極地貢獻力量。

VII. APPENDIX

VII. 附錄

1. Appendix 1 – Overview of Key Performance Indicator

1. 附錄一—關鍵績效指標概覽

Key Environmental Performance Indicators 關鍵環境績效指標	2023 二零二三年	2022 二零二二年	2021 二零二一年	Unit 單位
Aspect A1 Emission 層面A1排放物				
KPI A1.1 Types of emissions and respective emission data 排放物種類及相關排放數據				
Nitrogen oxides (NOx) 氮氧化物(NOx)	3.5	2.3	0.4	kg 千克
Sulphur oxides (SOx) 硫氧化物(SOx)	0.1	0.1	0.2	kg 千克
Particulate matters (PM) 顆粒物(PM)	0.26	0.17	0.03	kg 千克
KPI A1.2 Greenhouse gas emissions 溫室氣體排放				
Scope 1 Direct greenhouse gas emission 範圍1直接溫室氣體排放	16.3	12.2	33.9	tonnes CO ₂ e 噸二氧化碳當量
Scope 2 Indirect greenhouse gas emission 範圍2間接溫室氣體排放	75.7	113.8	120.1	tonnes CO ₂ e 噸二氧化碳當量
Scope 3 Other indirect greenhouse gas emission 範圍3其他間接溫室氣體排放	26.1	9.3	29.3	tonnes CO ₂ e 噸二氧化碳當量
Total greenhouse gas emission 溫室氣體總排放量	118.1	135.3	183.3	tonnes 噸
Intensity per employee 每名僱員密度	1.9	2.8	2.6	tonnes CO ₂ e/employee 噸二氧化碳當量/僱員
KPI A1.3 Hazardous waste 有害廢棄物				
Total hazardous waste 有害廢棄物總量	Negligible 可忽略不計	Negligible 可忽略不計	Negligible 可忽略不計	tonnes 噸
Intensity per employee 每名僱員密度	Negligible 可忽略不計	Negligible 可忽略不計	Negligible 可忽略不計	tonnes 噸
KPI A1.4 Non-hazardous waste 無害廢棄物				
Total non-hazardous waste 無害廢棄物總量	13.9	9.4	18.4	tonnes 噸
Intensity per employee 每名僱員密度	0.23	0.20	0.26	tonnes/employee 噸/僱員

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VII. APPENDIX (Continued)

VII. 附錄(續)

1. Appendix 1 – Overview of Key Performance Indicator

1. 附錄一—關鍵績效指標概覽(續)

(Continued)

Key Environmental Performance Indicators 關鍵環境績效指標

2023 二零二三年	2022 二零二二年	2021 二零二一年	Unit 單位
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Aspect A2 Use of Resources

Aspect A2資源使用

KPI A2.1 Energy consumption

能源耗量

Non-renewable energy consumption

59.5

54.9

171.3

MWh

不可再生能源耗量

兆瓦時

Electricity purchased

131.5

139.7

144.0

MWh

購買電力

兆瓦時

Total energy consumption

191.0

194.6

315.3

MWh

能源總耗量

兆瓦時

Intensity per employee

3.1

4.1

4.4

MWh/employee

每名僱員密度

兆瓦時／僱員

KPI A2.2 Water consumption

耗水量

Total consumption

2,361.7

1,617.8

480.8

m³

總耗水量

立方米

Intensity per employee

38.7

33.7

6.8

m³/employee

每名僱員密度

立方米／僱員

KPI A2.5 Total packaging materials

包裝材料總量

Plastic

Negligible

Negligible

Negligible

tonnes

塑料

可忽略不計

可忽略不計

可忽略不計

噸

Paper

Negligible

Negligible

Negligible

tonnes

用紙

可忽略不計

可忽略不計

可忽略不計

噸

Metal

Negligible

Negligible

Negligible

tonnes

金屬

可忽略不計

可忽略不計

可忽略不計

噸

Total packaging materials

Negligible

Negligible

Negligible

tonnes

包裝材料總量

可忽略不計

可忽略不計

可忽略不計

噸

Packaging material intensity

Negligible

Negligible

Negligible

tonnes per m³

包裝材料密度

可忽略不計

可忽略不計

可忽略不計

每立方米噸

VII. APPENDIX (Continued)

1. Appendix 1 – Overview of Key Performance Indicator

(Continued)

Key Social Performance Indicators

關鍵社會績效指標

Aspect B1 Employment

層面B1僱傭

KPI B1.1 Total workforce

僱員總數

Gender

性別

Female

女

18

18

29

Male

男

43

30

42

Employment type

僱傭類型

General manager or above

總經理或更高層級

21

6

5

Senior manager

高級經理

15

16

27

Officer, clerk

高級職員、職員

5

17

24

Contract

合約

20

9

15

Age group

年齡組別

19 or below

19歲或以下

0

0

0

20-29

20至29歲

8

1

7

30-39

30至39歲

29

27

40

40-49

40至49歲

16

12

17

50 or above

50歲或以上

8

8

7

Geographical region

地區

Hong Kong

香港

15

11

11

Mainland China

中國內地

46

36

59

France

法國

0

1

1

VII. 附錄(續)

1. 附錄——關鍵績效指標概覽(續)

2023 2022 2021
二零二三年 二零二二年 二零二一年

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VII. APPENDIX (Continued)

VII. 附錄(續)

1. Appendix 1 – Overview of Key Performance Indicator (Continued)

1. 附錄一—關鍵績效指標概覽(續)

Key Social Performance Indicators 關鍵社會績效指標		Unit 單位	2023 二零二三年	2022 二零二二年	2021 二零二一年
KPI B1.2	Employee turnover and rate ⁶ 僱員流失及比率 ⁶	No. 人數	22	50	264
	Gender ⁷ 性別 ⁷	Female 女	8 (44)	16 (89)	102 (352)
		Male 男	14 (33)	34 (113)	162 (386)
	Age group ⁷ 年齡組別 ⁷	19 or below 19歲或以下	0 (-)	0 (-)	3 (-)
		20-29 20至29歲	6 (75)	10 (1000)	88 (1257)
		30-39 30至39歲	11 (38)	23 (85)	152 (380)
		40-49 40至49歲	5 (31)	15 (125)	21 (124)
		50 or above 50歲或以上	0 (0)	2 (25)	0 (0)
	Geographical region ⁷ 地區 ⁷	Hong Kong 香港	2 (13)	2 (18)	2 (18)
		Mainland China 中國內地	20 (43)	48 (133)	262 (444)
		France 法國	0 (-)	0 (0)	0 (0)
Aspect B2 Health and Safety 層面B2健康與安全					
KPI B2.1	Work-related fatalities 因工作關係而死亡		0	0	0
KPI B2.2	Lost days due to work injury 因工傷損失工作日數		0	0	0

Notes:

附註：

⁶ The calculation method of the total employee turnover rate: (the total number of departures in the year ÷ the total number of employees at the end of the year) × 100%.

⁶ 總僱員流失率之計算方法：(當年離職總人數 ÷ 年末僱員總人數) × 100%

⁷ The calculation method of the employee turnover rate by category: (the number of departures in the category in the year ÷ the number of employees in the category at the end of the year) × 100%.

⁷ 按類別劃分的僱員流失率之計算方法：(該類別的當年離職人數 ÷ 該類別的年末僱員人數) × 100%

VII. APPENDIX (Continued)

1. Appendix 1 – Overview of Key Performance Indicator

(Continued)

Key Social Performance Indicators 關鍵社會績效指標

Aspect B3 Development and Training

層面B3發展及培訓

KPI B3.1 Number of trained employees

受訓僱員人數

Gender

性別

Female

女

Male

男

Employee category

僱員類別

General Manager or above

總經理或更高層級

Senior Manager

高級經理

Officer, Clerk

高級職員、職員

General Staff

普通員工

Percentage of employees trained⁸ (%)

受訓僱員百分比⁸(%)

Gender⁹

性別⁹

Female

女

Male

男

Employee category⁹

僱員類別⁹

General Manager or above

總經理或更高層級

Senior Manager

高級經理

Officer, Clerk

高級職員、職員

General Staff

普通員工

2023 2022 2021
二零二三年 二零二二年 二零二一年

Female	16	29	126
Male	38	53	202
General Manager or above	21	6	6
Senior Manager	12	28	73
Officer, Clerk	1	24	120
General Staff	20	24	129
Percentage of employees trained ⁸ (%)	89	171	462
Female ⁹	30.0	35.4	38.4
Male ⁹	70.0	64.6	61.6
General Manager or above ⁹	38.9	7.3	1.8
Senior Manager ⁹	22.2	34.1	22.3
Officer, Clerk ⁹	1.9	29.3	36.6
General Staff ⁹	37.0	29.3	39.3

Notes:

⁸ The calculation method of the percentage of the number of employees trained: (the total number of employees trained in the year ÷ the total number of employees at the end of the year) × 100

⁹ The calculation method of the percentage of employees trained by category: (the number of employees trained in the category in the year ÷ the number of employees trained in the year) × 100%.

VII. 附錄(續)

1. 附錄——關鍵績效指標概覽(續)

2023 2022 2021
二零二三年 二零二二年 二零二一年

Female	16	29	126
Male	38	53	202
General Manager or above	21	6	6
Senior Manager	12	28	73
Officer, Clerk	1	24	120
General Staff	20	24	129
Percentage of employees trained ⁸ (%)	89	171	462
Female ⁹	30.0	35.4	38.4
Male ⁹	70.0	64.6	61.6
General Manager or above ⁹	38.9	7.3	1.8
Senior Manager ⁹	22.2	34.1	22.3
Officer, Clerk ⁹	1.9	29.3	36.6
General Staff ⁹	37.0	29.3	39.3

附註:

⁸ 受訓僱員百分比之計算方法：(當年受訓僱員總人數 ÷ 年末僱員總人數) × 100%

⁹ 按類別劃分的受訓僱員百分比之計算方法：(該類別的當年受訓僱員人數 ÷ 該類別的年末僱員人數) × 100%

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VII. APPENDIX (Continued)

VII. 附錄(續)

1. Appendix 1 – Overview of Key Performance Indicator (Continued)

1. 附錄一—關鍵績效指標概覽(續)

Key Social Performance Indicators 關鍵社會績效指標

2023 2022 2021
二零二三年 二零二二年 二零二一年

KPI B3.2	Average training hours completed 完成受訓的平均時數				
	Gender ¹⁰ 性別 ¹⁰	Female 女	3.1	3.1	6.0
		Male 男	2.7	3.5	7.1
	Employee category ¹⁰ 僱員類別 ¹⁰	General Manager or Above 總經理或更高層級	2.2	1	1.2
		Senior Manager 高級經理	3.5	3.9	4.7
		Officer, Clerk 高級職員、職員	23.3	2.6	7.0
		General Staff 普通員工	2.0	5.3	11.6
Aspect B5 Supply Chain Management 層面B5供應鏈管理					
KPI B5.1	Number of suppliers 供應商數目	China 中國	1,902	1,752	1,634
Aspect B6 Product Responsibility 層面B6產品責任					
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons 已售或已運送產品總數中因安全 與健康理由而須回收的百分比		0	0	0
KPI B6.2	Number of complaints 投訴數目		7,178	6,502	8,376
Aspect B7 Anti-corruption 層面B7反貪污					
KPI B7.1	Number of legal cases 訴訟案件的數目		0	0	0
Aspect B8 Community Investment 層面B8社區投資					
KPI B8.2	Resources contributed 所動用資源		0	2	0

Notes:

附註：

¹⁰ The calculation method of training hours by category: the training hours of employees in the category in the year ÷ the number of employees in the category at the end of the year.

¹⁰ 按類別劃分的受訓時數之計算方法：該類別的僱員受訓時數 ÷ 該類別的年末僱員人數

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Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) 參考 (頁碼)
Aspect A1: Emission 層面A1：排放物			
General Disclosure 一般披露	Information on: (a) The policies; and (b) Compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生的：	Comply 遵守	13
KPI A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Comply 遵守	14
KPI A1.2	Greenhouse gas emissions in total and, where appropriate, intensity 溫室氣體總排放量及(如適用)密度。	Comply 遵守	14
KPI A1.3	Total hazardous waste produced and, where appropriate, intensity 所產生有害廢棄物總量及(如適用)密度。	Comply 遵守	14
KPI A1.4	Total non-hazardous waste produced and, where appropriate, intensity. 所產生無害廢棄物總量及(如適用)密度。	Comply 遵守	14
KPI A1.5	Description of emission target(s) set, and steps taken to achieve it. 描述所訂立的排放量目標及為達到該等目標所採取的步驟。	Comply 遵守	16
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，以及所訂立的減廢目標及為達到該等目標所採取的步驟。	Explain 解釋	17

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Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) Reference (頁碼)
Aspect A2: Use of Resources 層面A2：資源使用			
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water, and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	Comply 遵守	19-20
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity. 按類型劃分的直接及/或間接能源總耗量及密度。	Comply 遵守	22
KPI A2.2	Water consumption in total and intensity 總耗水量及密度	Comply 遵守	22
KPI 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該等目標所採取的步驟。	Comply 遵守	19
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set, and steps taken to achieve them. 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該等目標所採取的步驟。	Comply 遵守	19-20
KPI A2.5	Total packaging material used for finished products and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量及(如適用)每生產單位估量。	Explain 解釋	20
Aspect A3: The Environment and Natural Resources 層面A3：環境及天然資源			
General Disclosure 一般披露	Policies on minimizing the issuer's significant impact on the environment and natural resources. 一般披露盡量減低發行人對環境及天然資源造成重大影響的政策。	Comply 遵守	22
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。	Comply 遵守	23

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VII. APPENDIX (Continued)

2. Index (Continued)

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) 參考 (頁碼)
Aspect A4: Climate Change 層面A4：氣候變化			
General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 一般披露識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	Comply 遵守	23-24
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。	Comply 遵守	24-28
Aspect B1: Employment 層面B1：僱傭			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment, and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 一般披露有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他福利及待遇的：	Comply 遵守	28-31
KPI 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。	Comply 遵守	43
KPI 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。	Comply 遵守	44

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VII. APPENDIX (Continued)

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Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) (參考 (頁碼))
Aspect B2: Health and Safety 層面B2：健康與安全			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 一般披露有關提供安全工作環境及保障僱員免受職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規的資料。	Comply 遵守	31
KPI 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(包括報告年度)每年因工亡故的人數及比率。	Comply 遵守	32
KPI B2.2	Lost days due to work injury. 因工傷損失工作日數。	Comply 遵守	32
KPI 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。	Comply 遵守	32
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. 一般披露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。	Comply 遵守	32
KPI 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、中級管理層等)劃分的受訓僱員百分比。	Comply 遵守	45
KPI 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。	Comply 遵守	46

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VII. APPENDIX (Continued)

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Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) 參考 (頁碼)
Aspect B4: Labour Standards 層面B4：勞工準則			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 一般披露有關防止童工及強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規的資料。	Comply 遵守	33
KPI 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。	Comply 遵守	33
KPI 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。	Comply 遵守	33
Aspect B5: Supply Chain Management 層面B5：供應鏈管理			
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 一般披露管理供應鏈的環境及社會風險政策。	Comply 遵守	34
KPI B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Comply 遵守	34
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. 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。	Comply 遵守	35
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Comply 遵守	35

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Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) 參考 (頁碼)
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Comply	35
KPI 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。	遵守	
Aspect B6: Product Responsibility			
層面B6：產品責任			
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Comply	36
一般披露	一般披露有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規的資料。	遵守	
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Comply	46
	已售或已運送產品總數中因安全與健康理由而須回收的百分比。	遵守	
KPI B6.2	Number of products and service-related complaints received and how they are dealt with.	Comply	36, 46
	接獲關於產品及服務的投訴數目以及應對方法。	遵守	
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Comply	37
	描述與維護及保障知識產權有關的慣例。	遵守	
KPI B6.4	Description of quality assurance process and recall procedures.	Comply	36
	描述質量檢定過程及產品回收程序。	遵守	
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Comply	37
	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。	遵守	

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VII. APPENDIX (Continued)

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Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Compliance Level 合規層級	Reference (Page) 參考 (頁碼)
Aspect B7: Anti-corruption 層面B7：反貪污			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud, and money laundering. 一般披露有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規的資料。	Comply 遵守	38
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees. 對發行人或其僱員提出並已審結的貪污訴訟案件的數目。	Comply 遵守	46
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	Comply 遵守	38
KPI B7.3	Description of anti-corruption training offered to directors and staff. 描述向董事及員工提供的反貪污培訓。	Explain 解釋	39
Aspect B8: Community Investment 層面B8：社區投資			
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure that its activities cover the communities' interests. 一般披露有關以社區參與瞭解發行人營運所在社區需要和確保其業務活動涵蓋社區利益的政策。	Comply 遵守	40
KPI 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)。	Comply 遵守	40
KPI 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)。	Comply 遵守	40

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VIII. VERIFICATION STATEMENT



Scope and Objective

Hong Kong Quality Assurance Agency (“HKQAA”) has been engaged by Changyou Alliance Group Limited (“Changyou”) to undertake an independent verification of its “Environmental, Social and Governance Report 2023” (“the Report”). The Report stated the sustainability performance of Changyou for the period from 1 January 2023 to 31 December 2023.

The aim of this verification is to provide reasonable assurance of the reliability of the report contents. The Report has been prepared in accordance with Appendix C2 “Environmental, Social and Governance Reporting Guide (“ESG Reporting Guide”) of the Main Board Listing Rules of The Stock Exchange of Hong Kong Limited (“SEHK”).

Level of Assurance and Methodology

The process applied in this verification was based on the “International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board”. Our evidence-gathering process was designed to obtain a reasonable level of assurance as set out in the standard for the purpose of devising the verification conclusion. The extent of this verification process covered the criteria set in the ESG Reporting Guide.

The verification process included verifying information relevant to reporting and management procedures, including stakeholder engagement methods and results and materiality assessment processes. In addition, system and process for collecting, collating and reporting sustainability performance data were verified. Raw data and supporting evidence of the selected representative samples were also thoroughly examined during the verification process.

Independence

Changyou is responsible for the collection and presentation of the information presented. HKQAA did not involve in the collection and calculation of data or the compilation of the reporting contents. Our verification activities are independent from Changyou. There was no relationship between HKQAA and Changyou that would affect the independence and impartiality of HKQAA for providing the verification service. HKQAA’s Code of Conduct regarding integrity, impartiality and confidentiality has been strictly followed.

VIII. VERIFICATION STATEMENT *(Continued)*

Conclusion

Based on the verification results, HKQAA has obtained reasonable assurance and is of the opinion that:

- The Report has been prepared in accordance with the ESG Reporting Guide;
- The Report illustrates the sustainability performance of Changyou in a balanced, comparable, clear, consistent and timely manner; and
- The data and information disclosed in the Report are accurate, reliable and complete.

Nothing has come to HKQAA's attention that the selected sustainability performance information and data contained in the Report have not been prepared and presented fairly and honestly, in material aspects, in accordance with the verification criteria. In conclusion, the Report reflects truthfully the sustainability commitments, stewardship and performance of Changyou, and discloses transparently their sustainability performance that is commensurate with their sustainability context and materiality.

Signed on behalf of Hong Kong Quality Assurance Agency



K T Ting
Chief Operating Officer
29 April 2024

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VIII. 核實聲明



範圍及目的

香港品質保證局獲暢由聯盟集團有限公司(「暢由」)委託對其《二零二三年環境、社會及管治報告》(下稱「報告」)的內容進行獨立驗證。報告陳述了暢由於二零二三年一月一日至二零二三年十二月三十一日期間在可持續發展方面各項工作的表現。

此核實聲明旨在對報告內容的可靠性提供合理的保證。報告是根據香港聯合交易所有限公司(「香港聯交所」)的主板上市規則附錄C2《環境、社會及管治報告指引》的要求編製。

保證程度和方法

此次驗證工作是依據International Auditing and Assurance Standards Board (國際審計與核證準則委員會)發佈的International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (《國際核證聘用準則3000 (修訂版), 歷史財務資料審計或審閱以外的核證聘用》)執行。收集核實證據程序乃參考國際準則所訂合理保證原則而制定, 以確保能擬定核實結論。此外, 核實的內容是按照《環境、社會及管治報告指引》所載標準而定。

核實過程包括驗證有關報告編撰和管理過程的資料, 如持份者參與方法及結果以及重要性評估等, 亦包括驗證有關收集、整理和報告可持續發展表現數據的機制和程序。於核實過程中, 亦會抽樣核查具代表性的原始數據和支持證據。

獨立性

暢由負責收集和準備報告陳述的內容。香港品質保證局不涉及收集和計算報告內的數據或參與編撰報告內容。我們的核實工作是完全獨立於暢由。就提供此核實服務而言, 香港品質保證局與暢由之間並無任何會影響香港品質保證局獨立性和公正性的關係。香港品質保證局嚴格遵守其有關廉潔、公正和保密的紀律守則。

VIII. 核實聲明(續)

結論

根據是次核實結果，香港品質保證局對報告作出合理保證並總結：

- 報告是按照《環境、社會及管治報告指引》的要求編製；
- 報告內容平衡、具比較性、清晰、一致和及時地闡述暢由的可持續發展表現；及
- 報告內的數據和資料準確、可靠和完整。

根據核證準則，香港品質保證局沒有發現在報告內闡述的可持續發展表現資料和數據並非公平和如實地按照重要範疇作出披露。總括而言，報告如實地載述了暢由的可持續發展承諾、推動和表現，並且清晰地披露與其可持續發展情況和重要性相稱的表現。

香港品質保證局代表簽署



運營總監 丁國滔

二零二四年四月二十九日



暢由聯盟集團有限公司
CHANGYOU ALLIANCE GROUP LIMITED