

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

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock Code 股份代號 : 8080)

2022/23

Environmental, Social and Governance Report

環境、社會及管治報告



* For identification purpose only 僅供識別

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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BOARD STATEMENT

On behalf of the board (the “Board”) of directors (the “Directors”) of the North Asia Strategic Holdings Limited (the “Company”) and its subsidiaries (collectively, the “Group” or “we” or “us”), I hereby present to you the 2022/23 Environmental, Social and Governance (“ESG”) Report (the “Report”), providing an overview of the Group’s approach, performance and commitment on material corporate sustainability issues that have impacts on our operation.

In recognition for the Group’s ongoing efforts to create positive social and environmental impact through our business practices, we are thrilled to announced that we have been honored with the 11th Junzi Corporation Award presented by the Hang Seng University of Hong Kong in June 2022; later in August, the Group has obtained ISO 9001:2015 Quality Management System and ISO 14001:2015 Environmental Management System certifications, demonstrating our qualified management systems.

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

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

董事會聲明

本人謹代表北亞策略控股有限公司(「本公司」)及其附屬公司(統稱為「本集團」、「集團」或「我們」)的董事會(「董事會」)，欣然提呈2022/23年度環境、社會及管治(「ESG」)報告(「本報告」)，概述本集團對影響我們營運的重要企業可持續發展議題的方針、表現和承諾。

本集團很高興地宣佈我們於2022年6月榮獲香港恒生大學頒發的第11屆君子企業獎，以表彰我們不斷努力通過業務實踐創造正面的社會和環境影響；同年8月，集團取得ISO 9001:2015質量管理體系和ISO 14001:2015環境管理體系認證，展現我們合資格的管理體系。

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

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

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

For and on behalf of the Board

Zhang Yifan

Chairlady

North Asia Strategic Holdings Limited

Hong Kong, 21 June 2023

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

代表董事會

主席

張一帆

北亞策略控股有限公司

香港，2023年6月21日

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ABOUT THIS REPORT

The Group publishes ESG Report annually. This Report covers environmental and social performance of the Group to demonstrate our continuous commitment to sustainability. Additional information in relation to the Group's corporate governance and financial performance can be found in our 2022/23 Annual Report.

Reporting Period

This Report covers the period from 1 April 2022 to 31 March 2023 (the "Reporting Period", "2022/23"). The Reporting Period aligns with the Group's financial year.

Reporting Scope and Boundary

The present scope of this Report covers the operating activities of the Company and the principal operating activities of the Group's Hi-Tech Distribution and Services Division in Hong Kong and in the People's Republic of China (the "PRC"), including our wholly-owned subsidiaries, American Tec Company Limited ("AMT") and American Tec (Shenzhen) Co Limited ("Amtec Shenzhen"), accounted for approximately 96% of the Group's total revenue in the Reporting Period. There is no significant change in the scope of this Report from that of the 2021/22 ESG Report. If the scopes and boundaries of the specific contents vary, they are noted in the relevant sections of this Report. Although this Report does not cover all the operations of the Group, we are committed to improving internal data collection procedures and gradually expanding the scope of the disclosure.

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

關於本報告

本集團每年刊發 ESG 報告。本報告涵蓋本集團的環境及社會表現，以展示我們對可持續發展的持續承諾。有關本集團企業管治及財務表現的其他資料請參閱 2022/23 年報。

報告期

本報告之報告期為 2022 年 4 月 1 日至 2023 年 3 月 31 日（「報告期」、「2022/23」）。報告期與集團的財政年度一致。

報告範圍及邊界

本報告現時範圍包括本公司之營運活動及本集團高科技產品分銷及服務部門在香港及中華人民共和國（「中國」）的主要營運活動，包括我們的全資子公司美亞電子科技有限公司（「美亞科技」）和北亞美亞電子科技（深圳）有限公司（「美亞深圳」），這些活動佔本集團在報告期內總收入約 96%。本報告的範圍與 2021/22 年 ESG 報告的範圍沒有重大變化。若特定內容涵蓋的範圍及邊界不同，則已在本報告的相關部分特別註明。本報告雖然並未涵蓋本集團的所有營運，但我們矢志改善內部數據收集程序並逐步擴大披露範圍。

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

Reporting Basis and Principal

The Company is listed on the GEM Board of the Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) under the stock code “8080”, headquartered in Hong Kong. This Report is prepared in accordance with Rule 17.103 and the ESG Reporting Guide under Appendix 20 of the GEM Listing Rules of the Stock Exchange, with reference to the Global Reporting Initiative (“**GRI**”) Standards, the Task Force on Climate-related Financial Disclosure (“**TCFD**”) Recommendations, the Sustainable Development Goals (“**SDGs**”) and the Guidance for Enterprise ESG Disclosure of the PRC. This Report has complied with “comply or explain” provisions of the ESG Reporting Guide and the following four reporting principles underpinning the preparation of this Report: materiality, quantitative, balance and consistency.

- “**Materiality**” Principle:

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

- “**Quantitative**” Principle:

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

- “**Balance**” Principle:

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

- “**Consistency**” Principle:

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

匯報基礎及原則

本公司於香港聯合交易所有限公司(「**聯交所**」)創業板上市，股份代號「8080」，總部位於香港。本報告乃根據聯交所的《創業板上市規則》第17.103條、附錄二十所載《環境、社會及管治報告指引》，並參考全球報告倡議組織(「**GRI**」)準則、氣候相關財務信息披露工作組(「**TCFD**」)建議、可持續發展目標(「**SDGs**」)及中國企業ESG披露指南而編製。本集團已遵守《環境、社會及管治報告指引》所載的「不遵守就解釋」規定及當中列明的四大報告準則編製本報告，包括：重要性、量化、平衡及一致性。

- 「**重要性**」準則：

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

- 「**量化**」準則：

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

- 「**平衡**」準則：

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

- 「**一致性**」準則：

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

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

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

Review and Approval

The Board acknowledges its responsibility for ensuring the accuracy and completeness of this Report and to the best of their knowledge, this Report has addressed all relevant material issues and has fairly presented the ESG performance of the Group during the Reporting Period. This Report was reviewed and approved by the Board on 21 June 2023.

Information and Feedbacks

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

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

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

審閱與批核

董事會知悉其對確保本報告準確性及完整性的責任，而就其所深知，本報告已闡述所有相關重要議題，並公平呈列本集團於報告期間ESG的表現。本報告於2023年6月21日經董事會審批刊發。

反饋意見

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

AWARDS AND RECOGNITIONS

Junzi Award

The Group always emphasises the significance of business ethics, in which we have been practising the “Five Virtues” of Confucianism (i.e. “Benevolence”, “Rightness”, Propriety”, “Wisdom” and “Trustworthiness”) through our business and community services. In the Reporting Period, the Group was awarded the 11th Junzi Corporation Award presented by the Hang Seng University of Hong Kong. The award accentuates our outstanding performance in corporate social responsibility fulfilment and high engagement in ethical business activities.

EM Innovation Awards

In recognition of the outstanding contributions to the development and innovation of the electronics manufacturing industry, AMT was awarded the 17th EM Innovation Awards 2022 with its newly developed machine. This contributes to the SDG 9: Industry, Innovation and Infrastructure.



SDG 9: 產業、創新和基礎設施

Commendation from Customers

With the constant efforts in maintaining relationships with our customers and company reputation, we have received commendation awards from our customers in the Reporting Period, including the “Best Service Team” Awards and the “Best Strategic Partner” Award from our customers.

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

獎項及榮譽

君子企業獎

集團一直強調商業道德的重要性，我們一直通過我們的業務和社區服務實踐儒家思想的「五德」（即「仁」、「義」、「禮」、「智」和「信」）。報告期內，本集團榮獲由香港恒生大學頒發的第十一屆君子企業獎。該獎項突顯我們在履行企業社會責任和高度參與道德商業活動方面的傑出表現。

EM 創新獎

美亞科技憑藉其新開發的機器榮獲第17屆EM創新獎2022，以表彰其對電子製造業發展與創新的傑出貢獻。這有助於實現可持續發展目標9：產業、創新和基礎設施。

客戶表揚

經過不斷努力維繫與客戶的關係和公司的聲譽，報告期內，我們獲得了客戶的表彰獎項，包括客戶頒發的「最佳服務團隊」獎和「最佳策略合作夥伴」獎。

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

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ESG GOVERNANCE STRUCTURE

The Group is committed to integrating ESG factors (including climate-related factors) into its operations, creating sustainable value for stakeholders and fulfilling its responsibilities as a corporate citizen. In 2021, the Group established an ESG Working Group (the “**Working Group**”). The Working Group is composed of core members from different departments of the Group. It is responsible for communicating with external consultants and collecting ESG data. The Working Group meets at least once every half year to identify ESG and issues and opportunities, provide recommendations on ESG-related matters and regularly reports to the management on the implementation of ESG measures and performance of the business units. During the Reporting Period, the Working Group held 16 meetings.

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

ESG 管治架構

本集團致力於將 ESG 因素（包括氣候相關因素）納入其營運，為持份者創造可持續價值，並履行其作為企業公民的責任。在 2021 年，本集團成立了 ESG 工作小組（「**工作小組**」）。工作小組由來自集團不同部門的核心成員組成。它負責與外部顧問溝通並收集 ESG 數據。工作小組至少每半年召開一次會議，以識別 ESG 議題及機遇，就 ESG 相關事宜提出建議，並定期向管理層報告 ESG 措施的落實情況及各業務單位的表現。報告期內，工作小組共舉行了 16 次會議。

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

The terms of reference include the following:

職責範圍包括以下內容：

| | |
|---|---|
| Board of Directors 董事會 | <ul style="list-style-type: none">• Oversee the ESG strategies, policies, objectives and targets 監督 ESG 戰略、政策、目標和指標• Develop and review the Group's ESG responsibilities, vision, strategies, frameworks, principles and policies 建立和審查集團的 ESG 責任、願景、戰略、框架、原則和政策 |
| Senior management 高級管理層 | <ul style="list-style-type: none">• Advise and support the Board on ESG matters, strategies, policies 就 ESG 事項、戰略及政策向董事會提供建議和支持• Ensure ESG policies are current and in compliance with applicable laws, regulations and regulatory requirements and international standards 確保 ESG 政策是最新的，並符合適用的法律、法規和監管要求以及國際標準• Overall management and monitoring of ESG performance and targets ESG 表現及目標之全面管理 |
| ESG Working Group ESG 工作小組 | <ul style="list-style-type: none">• Compose of department heads, including Finance Department, Company Secretary Department and Human Resources and Administration Department 由各部門主管組成，包括財務部門、公司秘書部門、人力資源部門和行政部門• Report to the Board and senior management regarding relevant KPIs and target progress 向董事會和高級管理層報告有關的 KPI 和目標進展• Enhance the materiality assessment and reporting process 加強重要性評估和報告程序• Implement and enforce the ESG policies approved by the Board on a continuous basis 持續實施和執行董事會批准的 ESG 政策• Review the achievement of ESG goals regularly 定期審查 ESG 目標的成果• Review the ESG megatrend and related risks and opportunities, including climate-related issues 審查 ESG 大趨勢和相關的風險和機遇，包括與氣候有關的議題 |
| Department heads and other employees 部門主管和其他僱員 | <ul style="list-style-type: none">• Implement ESG action plan and related initiatives 實施 ESG 行動計劃和相關舉措• Collect environmental performance data on the projects we build and manage 收集我們建造和管理的項目的環境績效數據• Refine our data collection methodology and system 完善我們的數據收集方法和系統• Improve the communication of KPIs and targets to better track and monitor the sustainability 改善關鍵績效指標和目標的溝通，以更好地跟蹤和監測可持續性 |

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

United Nations' Sustainable Development Goals

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

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

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

聯合國可持續發展目標

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

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

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



STAKEHOLDER ENGAGEMENT

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

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

持份者參與

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

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

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

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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

MATERIALITY ASSESSMENT

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

重要性評估

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

Stage 1 – Identification

第一階段 — 識別

A selection of ESG issues that may reasonably be considered important for the Group and its stakeholders from various sources, including listing rules requirement, internationally recognised standards, industry trends and internal policies. 28 issues were identified and grouped into 4 categories: Environmental, Employment and Labour Practices, Operating Practices and Community.

從不同的來源，包括上市規則要求、國際認可的標準、行業趨勢和內部政策，選擇可能被合理地認為對集團及其持份者重要的ESG議題。我們總共識別了28個議題，並將其歸為4個類別：環境、僱傭及勞工常規、營運慣例和社區。

Stage 2 – Prioritisation

第二階段 — 確定優先次序

Conducted online surveys to rate the importance of each issue from the perspective of a stakeholder and the Group using a scale of 1 to 5. Developed the materiality matrix based on the scores of the surveys, set the threshold for materiality (i.e. at a score of average) and prioritised a list of sustainability issues.

我們進行在線調查，從持份者和集團的角度對每個議題的重要性進行評分，評分標準為1至5。根據調查的分數制定了重要性矩陣，設定了重要性的門檻（即平均分），並確定了可持續性議題的優先次序。

Stage 3 – Validation

第三階段 — 驗證

Management reviewed the materiality matrix and the threshold for materiality. ESG issues, with a score of average or above from the perspective of a stakeholder and the Group, were prioritised as the most important sustainability issues for the Group to address and report on.

管理層審查了重要性矩陣和重要性的門檻。從持份者和集團的角度來看，ESG議題的得分在平均分或以上，將被優先列為集團要處理和報告的最重要的可持續發展議題。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Materiality Matrix

重要性矩陣

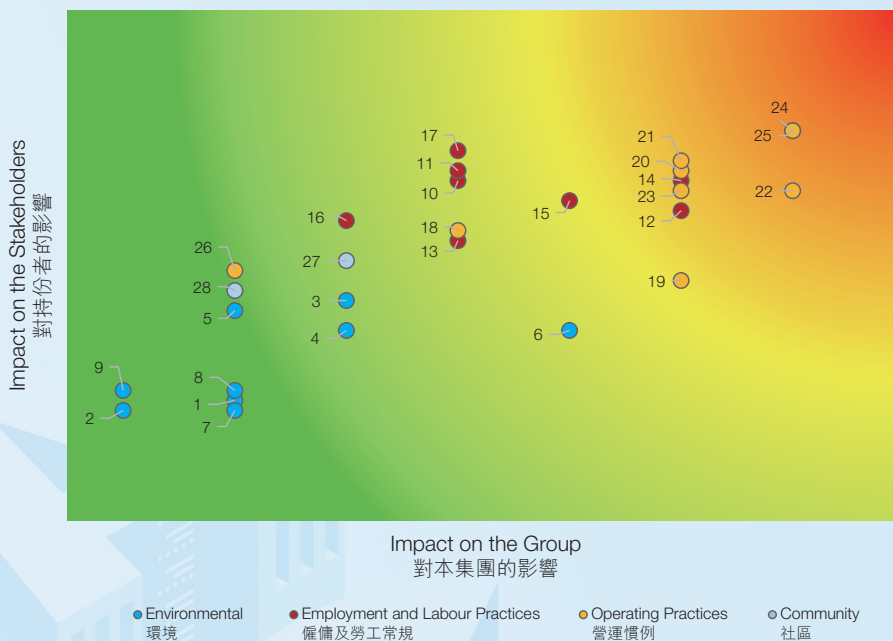
Based on the result of the materiality assessment, the Board believes that the most pertinent sustainability issues which are material to both the Group and its stakeholders include the following:

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



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

審查和分析了從內部和外部評估中收集的反饋。重要性評估的結果如下圖所示：



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

* These material topics were newly added for the Reporting Period.

* 本報告期新增之重大議題。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

COMMUNITY INVESTMENT

Contribution to Community and Environment

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



Well-being and Inclusiveness

Over the years, we have been supporting the work of various charities and providing assistance to disadvantaged groups. During the Reporting Period, we made charitable donation of HK\$15,000 to the New Life Psychiatric Rehabilitation Association in Hong Kong with an aim to provide ex-mentally ill persons with vocational training and equip them with adequate skills for employment. Projects include occupational training for catering and collaboration events with the Inclusive Coffee Academy.



社區投資

對社區和環境的貢獻

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

福祉與包容性

多年來，我們一直支持各類慈善事業的工作，為弱勢群體提供幫助。報告期內，我們向香港新生精神康復會捐款 15,000 港元，為精神病康復者提供職業培訓，讓他們掌握就業技能。項目包括餐飲職業培訓和與包容性咖啡學院的合作活動。



Education and Caring

In November 2022, AMT participated in the “Flowers Blooming in the Countryside” rural children’s aesthetic education and growth caring project. In the project, AMT made an in-kind donation of 20 laptop computers and 63 tablet computers to the left-behind children in Hunan and Guangdong Province, PRC, aiming to provide essential education opportunities to the children.

教育與關懷

2022年11月，美亞科技參與「花開鄉間」鄉村兒童美育教育與成長關愛項目。在該項目中，美亞科技向中國湖南省和廣東省的留守兒童捐贈了20台筆記本電腦和63台平板電腦，旨在為孩子們提供必要的教育機會。



Environmental awareness

In December 2022, the employees of AMT participated in the Shenzhen Bay shoreline clean-up activity organised by the Shenzhen Blue Ocean Conservation Association, as part of the Group’s commitment to corporate social responsibility and sustainable development.

25 of our employees and their relatives participated in the clean-up activity, picking up rubbish along the shoreline of the Shenzhen Bay, hoping to promote environmental awareness by action.

環保意識

2022年12月，美亞科技員工參與由深圳市藍色海洋環境保護協會舉辦的深圳灣海岸線清潔活動，作為集團對企業社會責任和可持續發展承諾的一部分。

25名員工及其家屬參與了清潔活動，在深圳灣岸邊撿拾垃圾，希望以實際行動提高環保意識。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ENVIRONMENTAL PROTECTION

Corporate Environmental Policy

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

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

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

環境保護

企業環境政策

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

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

我們的環境管理系統和減排目標與可持續發展目標12保持一致。



SDG 12: 負責任消費和生產

Compliance information for relevant laws and regulations

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

Hong Kong

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

PRC

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

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

相關法律和法規的合規資訊

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

香港

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

中國

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

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

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Emission Management

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

Air emissions

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

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

| Air Pollutant data ¹ as at 31 March | | Unit | 2022/23 | 2021/22 ² | 2020/21 ² |
|--|-------------------------|-------|---------|----------------------|----------------------|
| 截至3月31日的大氣 污染物數據 ¹ | | 單位 | | | |
| Nitrogen Oxides (NO _x) | 氮氧化物 (NO _x) | kg 千克 | 10.74 | 8.87 | 5.47 |
| Sulphur Oxides (SO _x) | 硫氧化物 (SO _x) | kg 千克 | 0.96 | 0.73 | 0.21 |
| Particulate Matters (PM) | 懸浮粒子 (PM) | kg 千克 | 1.57 | 1.07 | 0.49 |

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

² The number was restated to align the calculation methodology across years.

排放管理

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

空氣排放物

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

報告期內，本集團大氣污染物排放數據如下表：

| Unit | 2022/23 | 2021/22 ² | 2020/21 ² |
|-------|---------|----------------------|----------------------|
| 單位 | | | |
| kg 千克 | 10.74 | 8.87 | 5.47 |
| kg 千克 | 0.96 | 0.73 | 0.21 |
| kg 千克 | 1.57 | 1.07 | 0.49 |

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

² 數據經重列以保持各年計算方法一致。

GHG emissions

The Group's direct GHG emissions (Scope 1) were mainly generated from the vehicle fleet that consumed unleaded petrol during the Reporting Period. The Group's indirect GHG emissions were mainly generated from purchased electricity (Scope 2) and business air travel (Scope 3).

During the Reporting Period, the total GHG emissions intensity slight decreased by comparing to that of previous financial year, this could imply that our operations are more efficient along our business expansion. Looking ahead, the Group strives to enhance the data collection system to provide a more comprehensive environmental disclosure, especially for Scope 3 emissions. Our GHG reduction target will be reviewed regularly based on our continuously improving emissions data collection system for fair comparison.

溫室氣體排放

在報告期內本集團的直接溫室氣體排放(範圍1)主要來自消耗的無鉛汽油的車隊。本集團的間接溫室氣體排放主要來自外購電力(範圍2)和商務航空旅行(範圍3)。

報告期內，溫室氣體總排放強度與上一財政年度相比略有下降，這可能意味著隨著我們業務的擴張，我們的營運效率變得更高。展望未來，集團致力加強數據收集系統，以提供更全面的環境披露，尤其是範圍3排放。我們的溫室氣體減排目標將根據我們不斷改進的排放數據收集系統進行定期審查，以進行公平比較。

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

報告期內，本集團溫室氣體排放數據如下表：

| GHG emissions data as at 31 March ³ 截至3月31日的溫室氣體排放數據 ³ | Sources 來源 | Unit 單位 | 2022/23 | 2021/22 ⁴ | 2020/21 ⁴ |
|---|---|---|---------|----------------------|---|
| Scope 1 ⁵ 範圍 1 ⁵ | Vehicle fuel combustion and heating 汽車燃料及供暖 | tonnes CO ₂ -equivalent 公噸二氧化碳當量 | 150.28 | 115.89 | 34.95 |
| Scope 2 ⁶ 範圍 2 ⁶ | Purchased electricity ⁷ 外購電力 ⁷ | tonnes CO ₂ -equivalent 公噸二氧化碳當量 | 129.48 | 152.78 | 205.46 |
| Scope 3 ⁸ 範圍 3 ⁸ | Business air travel 商務航空旅行 | tonnes CO ₂ -equivalent 公噸二氧化碳當量 | 53.59 | 62.70 | No record ⁹ 沒有記錄 ⁹ |
| Total 總計 | | tonnes CO ₂ -equivalent 公噸二氧化碳當量 | 333.35 | 331.36 | 240.41 |
| Intensity 強度 | | tonnes CO ₂ -equivalent per employee ¹⁰ 每位員工公噸二氧化碳當量 ¹⁰ | 1.03 | 1.06 | 0.98 |

³ GHG emissions from direct and indirect emission of the Group's business operations in the PRC and Hong Kong are covered. GHG emissions are calculated using methodologies, emission factors and global warming potential rates based on i) "How to prepare an ESG Report? Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange; ii) "General Guideline of the Greenhouse Gas Emissions Accounting and Reporting for Industrial Enterprises (Trial)" issued by the National Development and Reform Commission of the PRC; iii) "Emission Factors of China's Regional Power Grid Baseline for Emission Reduction Projects" issued by the MEE of the PRC; iv) "ICAO Carbon Emissions Calculator" developed by the International Civil Aviation Organisation ("ICAO"); v) the "Energy Statistics Manual" issued by the IEA; and vi) "Synthesis Report of the Fifth Assessment Report" issued by the Intergovernmental Panel on Climate Change ("IPCC"). Carbon dioxide (CO₂), methane (CH₄) and nitrous oxides (N₂O) are included in GHG calculations.

⁴ The number was restated to align the calculation methodology across years.

⁵ Scope 1: Direct emission from the business operations owned or controlled by the Group, such as emissions from petroleum consumption by vehicles.

⁶ Scope 2: "Energy Indirect" emissions from the resulting from the generation of purchased or acquired electricity, heating, cooling and steam consumed within the Group.

⁷ The Group has relocated its Hong Kong office during the Reporting Period. As the electricity consumption costs are included in the rental expense, no separate electricity usage data were obtained. The Scope 2 emissions from Hong Kong premise in the financial year 2021/22 and 2020/21 were 27.07 and 10.08 tonnes CO₂-equivalent respectively.

⁸ Scope 3: All other indirect emissions that occur outside the Group, including both upstream and downstream emissions.

⁹ The Group did not collect relevant data for business air travel during the financial year 2022/21.

¹⁰ The Group's total number of employees in the business operations of the PRC and Hong Kong as at the end of the financial year 2022/23, 2021/22 and 2020/21 were 324, 312 and 246 respectively.

³ 涵蓋本集團在中國及香港的業務營運所產生的直接及間接溫室氣體排放。溫室氣體排放量的計算方法、排放因子和全球變暖潛能值基於一)聯交所發佈的《如何編備環境、社會及管治報告？附錄二：環境關鍵績效指標匯報指引》；二)中華人民共和國國家發展和改革委員會發佈的《工業企業溫室氣體排放核算與報告通用指南(試行)》；三)中華人民共和國生態環境部發佈的《中國區域電網減排項目基準線排放因子》；四)國際民用航空組織開發的「國際民用航空組織碳排放計算器」；五)國際能源署發佈的《能源統計手冊》；及六)政府間氣候變化專門委員會發佈的《第五次評估報告綜合報告》。溫室氣體計算中包括二氧化碳(CO₂)、甲烷(CH₄)和一氧化二氮(N₂O)。

⁴ 數據經重列以保持各年計算方法一致。

⁵ 範圍 1：本集團擁有或控制的業務營運產生的直接排放，例如車輛石油消耗產生的排放。

⁶ 範圍 2：集團購買或獲得的電力、供暖、製冷和蒸汽消耗產生的「能源間接」排放。

⁷ 本集團於報告期內搬遷其香港辦公室。由於其電力消耗成本已包含在租賃費用中，因此未獲得單獨的用電數據。在 2021/22 和 2020/21 財政年度，香港場所的範圍 2 排放量分別為 27.07 公噸二氧化碳當量和 10.08 公噸二氧化碳當量。

⁸ 範圍 3：發生在集團外部的所有其他間接排放，包括上游和下游排放。

⁹ 集團在 2022/21 財政年度沒有收集商務航空旅行的相關數據。

¹⁰ 於 2022/23、2021/22 及 2020/21 財政年度末，集團在中國及香港業務營運的僱員總數分別為 324 人、312 人及 246 人。

Hazardous and non-hazardous Wastes

During the Reporting Period, the amount of ink cartridges used for general office printers is insignificant, which was the only type of hazardous waste identified by the Group. All of them were collected and recycled by suppliers and did not cause any negative impact to the environment. The generation of non-hazardous waste results principally from the paper consumption for administrative work. In order to effectively reduce the use of paper, the Group promotes “Green Office” and “Paperless” initiative in the workplace. Employees are encouraged to view and handle documents on computers and e-platforms as practicable as possible. On the other hand, the Group handles and recycles hard copies of historical and expired documents carefully by employing trusted service provider. During the Reporting Period, the Group recycled around 0.89 tonnes of waste paper.

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

有害和無害廢棄物

報告期內，一般辦公打印機的墨盒（為本集團唯一被歸類為有害廢棄物）的使用量並不顯著，全部由供應商收集回收，未對環境造成任何負面影響。無害廢物的產生主要來自行政工作的紙張消耗。為了有效減少使用紙張，本集團於工作場所內推廣「綠色辦公室」與「無紙化」倡議，鼓勵僱員於可行情況下儘量在電腦及電子平台上閱覽及處理文件。另一方面，本集團聘用可信任的服務供應商小心處理及回收過期及舊有文件的列印本。於報告期內，本集團回收了約0.89公噸廢紙。

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

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

報告期內，本集團無害廢棄物數據如下表：

| Waste data ¹¹ as at 31 March 截至3月31日的廢棄物數據 ¹¹ | Source 來源 | Unit 單位 | 2022/23 | 2021/22 | 2020/21 |
|--|------------------------|---|-------------|---------|---|
| Non-hazardous waste 無害廢棄物 | Used Paper 用紙 | tonnes 公噸 | 8.68 | 2.80 | 2.01 |
| Intensity 強度 | | tonnes per employee ¹² 每位員工公噸 ¹² | 0.03 | 0.01 | 0.01 |
| | Recycled Paper 回收廢紙 | tonnes 公噸 | 0.89 | 4.77 | No record ¹³ 沒有記錄 ¹³ |

Use of Resources

資源使用

We are committed to improving the efficiency of energy use, advocating conservation of resources, and improving the efficiency of energy and resource consumption.

我們致力於提高能源利用效率，倡導節約資源，提高能源資源消耗效率。

Compliance information for relevant laws and regulations

相關法律法規的合規資訊

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

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

Energy consumption

能源消耗

The Group's direct energy consumption includes unleaded petrol of our vehicle fleet during the Reporting Period. The Group's indirect energy consumption includes purchased electricity. Direct and indirect energy consumption accounted for around 78.9% and 21.1% respectively. Compared to the previous financial year, the total energy consumption has increased by approximately 16.9% mainly due to a newly registered vehicle in our PRC premises.

在報告期內，本集團的直接能源消耗包括車隊使用的無鉛汽油。本集團的間接能源消耗包括外購電力。直接和間接能源消耗分別約佔78.9%及21.1%。與上一財政年度相比，總能源消耗增加了約16.9%，主要原因是我們在中國場所新註冊的車輛。

¹¹ Non-hazardous waste generated by paper consumption in daily office administration work in the PRC and Hong Kong during the Reporting Period are covered.

¹¹ 涵蓋報告期內中國及香港日常辦公行政工作中因用紙產生的無害廢物。

¹² The Group's total number of employees in the business operations of the PRC and Hong Kong as at the end of the financial year 2022/23, 2021/22 and 2020/21 were 324, 312 and 246 respectively.

¹² 於2022/23、2021/22及2020/21財政年度末，集團在中國及香港業務營運的僱員總數分別為324人、312人及246人。

¹³ The Group did not collect relevant data for paper recycling during the financial year 2022/21.

¹³ 集團在2022/21財政年度沒有收集回收廢紙的相關數據。

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

在報告期內，本集團能源消耗數據如下表：

Energy consumption data

| as at 31 March ¹⁴ 截至3月31日的能源消耗數據 ¹⁴ | Sources 來源 | Unit 單位 | 2022/23 | 2021/22 | 2020/21 ¹⁵ |
|--|---|--|----------------------------------|--------------------|-----------------------|
| Direct Energy Consumption 直接能源消耗 | Subtotal 小計 | kWh in '000s (GJ) 千個千瓦時(千兆焦耳) | 601.97 (167.21) | 458.59 (127.39) | 136.39 (37.89) |
| | Unleaded petrol 無鉛汽油 | litre 公升 | 64,895.94 | 49,076.86 | 14,535.99 |
| | Natural gas 天然氣 | m ³ 立方米 | — | 80.00 | — |
| Indirect Energy Consumption 間接能源消耗 | Purchased electricity¹⁶ 外購電力 ¹⁶ | kWh in '000s (GJ) 千個千瓦時(千兆焦耳) | 160.81 (44.67) | 194.14 (53.93) | 257.15 (71.43) |
| Total Energy Consumption 能源消耗總量 | | kWh in '000s (GJ) 千個千瓦時(千兆焦耳) | 762.78 (211.88) | 652.73 (181.31) | 393.54 (109.32) |
| Intensity 強度 | | kWh in '000s per employee (GJ per employee)¹⁷ 每位員工千個千瓦時 (每位員工千兆焦耳) ¹⁷ | 2.35 (0.65) | 2.09 (0.58) | 1.60 (0.44) |

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

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

¹⁵ The number was restated to align the calculation methodology across years.

¹⁵ 數據經重列以保持各年計算方法一致。

¹⁶ The Group has relocated its Hong Kong office during the Reporting Period. As the electricity consumption costs are included in the rental expense, no separate electricity usage data were obtained. The purchased electricity data from Hong Kong premise in the financial year 2021/22 and 2020/21 were 38.13 and 14.20 kWh in '000s respectively.

¹⁶ 本集團於報告期內搬遷其香港辦公室。由於其電力消耗成本已包含在租賃費用中，因此未獲得單獨的用電數據。2021/22和2020/21財政年度從香港購入的電力數據分別為38.13和14.20千個千瓦時。

¹⁷ The Group's total number of employees in the business operations of the PRC and Hong Kong as at the end of the financial year 2022/23, 2021/22 and 2020/21 were 324, 312 and 246 respectively.

¹⁷ 於2022/23、2021/22及2020/21財政年度末，集團在中國及香港業務營運的僱員總數分別為324人、312人及246人。

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Water usage

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

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

Water consumption data as at 31 March¹⁸

截至3月31日的耗水量數據¹⁸

| | Unit | 2022/23 | 2021/22 | 2020/21 |
|--------------------------|--|-----------------|----------|----------|
| Water Consumption | m³ (megalitre) | 1,278.11 | 1,203.00 | 1,594.00 |
| 耗水量 | 立方米(兆升) | (1.28) | (1.20) | (1.59) |
| Intensity | m³ per employee¹⁹ | 3.94 | 3.86 | 6.48 |
| 強度 | 每位員工立方米 ¹⁹ | | | |

Packaging material

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

用水量

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

在報告期內，本集團用水量數據如下表所示：

包裝材料

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

¹⁸ Data of water consumption of the Group's business operations in the PRC and Hong Kong during the Reporting Period are covered.

¹⁹ The Group's total number of employees in the business operations of the PRC and Hong Kong as at the end of the financial year 2022/23, 2021/22 and 2020/21 were 324, 312 and 246 respectively.

¹⁸ 涵蓋報告期內本集團在中國和香港的業務用水量數據。

¹⁹ 於2022/23、2021/22及2020/21財政年度末，集團在中華人民共和國及香港業務營運的僱員總數分別為324人、312人及246人。

The Environment and Natural Resources

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

Waste Management

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

環境及天然資源

作為一具有環保意識的公司，集團將氣候變化視為對其業務活動最重要的環境影響。本集團促進資源的可持續利用和管理，促進適應氣候變化。我們鼓勵我們的員工採取以下行動，以減少能源消耗和材料浪費以打造綠色辦公室：

廢物管理

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

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Use of Resources

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

Lighting System Management

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

資源使用

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

照明系統管理

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

Water Resources Management

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

General Electronic Equipment Management

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

The Environment and Natural Resources

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

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

水資源管理

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

通用電子設備管理

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

環境及天然資源

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

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

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Climate Change

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

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



SDG 13: 氣候行動

Climate Change Policy

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

Climate-related Risks and Opportunities

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

氣候變化

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

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

氣候變化政策

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

與氣候相關的風險和機遇

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

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

Aggressive mitigation scenarios

IPCC RCP 2.6

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

IPCC SSP1 Sustainability

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

IEA Net Zero Emissions by 2050 Scenario

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

Business-as-usual scenarios

IPCC RCP 8.5

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

IPCC SSP5 Fossil-fuelled Development

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

IEA Stated Policies Scenario

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

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

積極進取的緩解情景

IPCC RCP 2.6

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

IPCC SSP1 可持續性

- 全球逐漸朝可持續道路前進的情景；

IEA 2050 淨零排放情景

- 為全球能源行業設定到二零五零年實現淨零排放路徑的情景；及

一切照常的情景

IPCC RCP 8.5

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

IPCC SSP5 仰賴化石燃料

- 全球對競爭市場的信任越來越大，並伴隨著豐富的化石燃料資源開採的情景；

IEA 既定政策情景

- 基於按行業及按國家評估之其具體既定政策而設而反映現行政策設置之情景。

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

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

Physical Risks

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

根據集團的業務性質，我們確定了以下與我們的營運最相關的參數。

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

實體風險

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

Transition Risks

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

Climate-related Opportunities

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

過渡風險

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

氣候相關機遇

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

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EMPLOYMENT AND LABOUR PRACTICES

Employment

Corporate Policy of Employment and Labour

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

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

These policies contribute to SDG 5 which achieves gender equality, SDG 8 which protects labour rights, SDG 10 which reduces inequality and SDG 11 which promotes inclusive communities.

僱傭及勞工常規

僱傭

企業僱傭及勞工政策

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

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

這些政策有助於實現以性別平等為目標的可持續發展目標5、保護勞工權利的可持續發展目標8、減少不平等的可持續發展目標10和促進包容性社區的可持續發展目標11。



Compensation Strategy, Talent Attraction and Retention

The Group puts great emphasis on attracting and retaining talent. We offer competitive remuneration with a wide range of benefits. Our approach is to position the Group in a strongly competitive position in our local markets recognising growing globalisation of the skill market. All compensations are targeted to attract, reward and retain talented, highly skilled and motivated team members by rewarding individual and team accomplishments. We emphasise variable portion of pay to closely tie rewards with corporate business objectives, unit goals and individual performance. Employees' bonuses are disbursed based on individual performance. Remuneration formulation and distribution are based on the principles of fairness, impartiality, openness, motivation, and competitiveness, and balance the relationship between efficiency and fairness. We continuously track our competitiveness by market benchmarking and dynamically reviewing our remuneration.

The Group also provides special leaves beyond the statutory requirement such as examination leave and marriage leave. We have also established mandatory retirement plan to retain high quality employees.

Dismissal

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

Promotion

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

薪酬策略，人才吸引及留任

本集團非常重視吸引和挽留人才。我們提供有競爭力的薪酬和廣泛的福利。有見技能市場的全球化，我們吸引和挽留人才的方法是令本集團在當地市場處於強而有力的競爭地位。所有薪酬都是通過獎勵個人和團隊的成就，吸引、獎勵和留住有才能、高技能和積極的團隊成員為目標。我們強調薪酬的可變部分，將獎勵與公司業務目標、單位目標和個人業績緊密連結。員工的獎金是根據個人表現而發放。薪酬的制定和分配以公平、公正、公開、激勵和競爭為原則，平衡效率與公平的關係。我們通過市場基準和動態審查我們的薪酬不斷追蹤我們的競爭力。

本集團亦提供考試假及婚假等法定規定以外的特別假期。我們還制定了強制性退休計劃，以留住高質素的員工。

解僱

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

晉升

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

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Working Hours and Rest Periods

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

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

Equal Employment Opportunity

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

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

工作和休息時間

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

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

平等就業機會

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

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

Open Door Policy

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

Compliance information for relevant laws and regulations

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

Hong Kong

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

The PRC

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

開門政策

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

相關法律和法規的合規資訊

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

香港

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

中國

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

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

Employee Profile

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

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

僱員概況

本集團在中國和香港地區業務營運的員工數據如下表所示：

| Workforce as at 31 March 截至3月31日的僱員人數 | | 2022/23 | 2021/22 | 2020/21 |
|--|---------------------------------|------------|---------|---------|
| Employee Number 僱員人數 | Total number 總計 | 324 | 312 | 246 |
| | By Gender 按性別劃分 | | | |
| | Male 男性 | 237 | 219 | 174 |
| | Female 女性 | 87 | 93 | 72 |
| | By Age Group 按年齡組別劃分 | | | |
| | Below 30 30歲以下 | 44 | 47 | 37 |
| | 30-50 30至50歲 | 260 | 252 | 203 |
| | Above 50 50歲以上 | 20 | 13 | 6 |
| | By Employee Category 按員工類別劃分 | | | |
| | Top management 高級管理層 | 7 | 7 | 16 |
| | Middle management 中級管理層 | 51 | 44 | 29 |
| | General staff 普通員工 | 266 | 261 | 201 |

| Workforce as at 31 March 截至3月31日的僱員人數 | 2022/23 | 2021/22 | 2020/21 |
|---|----------------|---------|---------|
|---|----------------|---------|---------|

By Employment Type

按僱傭類型劃分

| | | | |
|-----------------|------------|-----|-----|
| Full-time 全職 | 324 | 312 | 246 |
| Part-time 兼職 | 0 | 0 | 0 |

By Geographical Region

按地區劃分

| | | | |
|-----------------|------------|-----|-----|
| Hong Kong 香港 | 34 | 37 | 19 |
| PRC 中國 | 290 | 275 | 227 |

New employee hires^{20,21}, as at 31 March

截至3月31日的新僱員入職人數^{20,21}

2022/23

| | |
|---|-----------------|
| Overall Number (new hire rate) 總人數(新僱員入職率) | 65 (20%) |
| By Gender 按性別劃分 | |
| Male (new hire rate) 男性(新僱員入職率) | 43 (18%) |
| Female (new hire rate) 女性(新僱員入職率) | 22 (25%) |
| By Age Group 按年齡組別劃分 | |
| Below 30 (new hire rate) 30歲以下(新僱員入職率) | 20 (45%) |
| 30-50 (new hire rate) 30-50歲(新僱員入職率) | 44 (17%) |
| Above 50 (new hire rate) 50歲以上(新僱員入職率) | 1 (5%) |
| By Geographical Region 按地區劃分 | |
| Hong Kong (new hire rate) 香港(新僱員入職率) | 20 (59%) |
| PRC (new hire rate) 中國(新僱員入職率) | 45 (16%) |

²⁰ New employee hires percentage = Number of new employees hired (of the specified category) during the corresponding year/total number of employees (of the specified category) of the corresponding year.

²⁰ 新僱員入職率 = 該年度新僱員入職人數(指定類別)/該年度僱員人數(指定類別)。

²¹ The data were newly disclosed during the Reporting Period.

²¹ 報告期內新披露之數據。

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| Employee turnover²² as at 31 March 截至3月31日的僱員流失率 ²² | 2022/23 | 2021/22 | 2020/21 |
|---|-----------------|----------|----------|
| Overall Number (turnover rate) 總人數(流失率) | 52 (16%) | 33 (11%) | 34 (14%) |
| By Gender 按性別劃分 | | | |
| Male (turnover rate) 男性(流失率) | 25 (11%) | 12 (5%) | 21 (12%) |
| Female (turnover rate) 女性(流失率) | 27 (25%) | 21 (23%) | 13 (18%) |
| By Age Group 按年齡組別劃分 | | | |
| Below 30 (turnover rate) 30歲以下(流失率) | 12 (27%) | 12 (26%) | 4 (11%) |
| 30-50 (turnover rate) 30-50歲(流失率) | 37 (14%) | 20 (8%) | 29 (14%) |
| Above 50 (turnover rate) 50歲以上(流失率) | 3 (15%) | 1 (8%) | 1 (17%) |
| By Geographical Region 按地區劃分 | | | |
| Hong Kong (turnover rate) 香港(流失率) | 22 (65%) | 11 (30%) | 5 (26%) |
| PRC (turnover rate) 中國(流失率) | 30 (10%) | 22 (8%) | 29 (13%) |

²² Employee turnover percentage = Number of employees (of the specified category) left during the corresponding year/total number of employees (of the specified category) of the corresponding year.

²² 僱員流失率 = 該年度離職僱員人數(指定類別) / 該年度僱員人數(指定類別)。

Health and Safety

Corporate Policy of Health and Work Safety

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



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

Prevention of Communicable Diseases in Workplace

COVID-19 poses a significant threat to our employees' health. During the Reporting Period, the Group implemented employee safety programmes to protect employees against infection and minimize the impact of the pandemic, including:

- Increasing the frequency of office cleaning;
- Encouraging remote and flexible working arrangements;
- Encouraging video conferencing over face-to-face meetings; and
- Providing surgical masks and disinfectant spray/gel to employees etc.

健康及安全

企業健康和安全管理政策

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

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

預防工作場所內傳染病

2019冠狀病毒病對我們員工的健康構成重大威脅。報告期內，本集團實施了員工安全計劃，以保護員工免受感染並最大程度地減少大流行的影響，包括：

- 增加辦公室清潔次數；
- 鼓勵遙距和彈性工作安排；
- 鼓勵視像會議取代面對面會議；及
- 為員工等提供外科口罩和消毒噴霧／凝膠。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Compliance information for relevant laws and regulations

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

Hong Kong

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

PRC

- Fire Prevention Law of the PRC; and
- Labour Law of the PRC.

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

Development and Training

Corporate Policy of Training and Recruitment

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

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

相關法律和法規的合規資料

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

香港

- 《職業安全及健康條例》(第509章)。

中國

- 《中華人民共和國消防法》；及
- 《中華人民共和國勞動法》。

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

發展及培訓

企業培訓和招聘

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

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

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

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



SDG 4: 優質教育

Training records

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

培訓紀錄

本集團在中國和香港地區業務的員工培訓數據如下表所示：

| Training data as at 31 March 截至3月31日的培訓數據 | | 2022/23 | 2021/22 | 2020/21 |
|---|---------------------------------|-------------------|-----------|-----------|
| Number of Trained Employee and percentage²³ 受訓僱員人數及百分比 ²³ | Overall 整體 | 324 (100%) | 252 (81%) | 111 (45%) |
| | By Gender 按性別劃分 | | | |
| | Male 男性 | 237 (100%) | 183 (84%) | 39 (22%) |
| | Female 女性 | 87 (100%) | 69 (74%) | 72 (100%) |
| | By Employee Category 按員工類別劃分 | | | |
| | Top management 高級管理層 | 7 (100%) | 1 (14%) | 6 (38%) |
| | Middle management 中級管理層 | 51 (100%) | 34 (77%) | 14 (48%) |
| | General staff 普通員工 | 266 (100%) | 217 (83%) | 91 (45%) |

²³ Percentage of trained employee = number of employees received training (of the specified category) of the corresponding year/total number of employees (of the specified category) of the corresponding year.

²³ 受訓僱員百分比 = 該年度受訓僱員人數(指定類別) / 該年度僱員人數(指定類別)。

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Training data as at 31 March 截至3月31日的培訓數據

2022/23

2021/22

2020/21

Average Training Hours (hour/employee)²⁴

平均受訓時數(小時/僱員)²⁴

Overall

整體

20.33

10.50

3.06

By Gender

按性別劃分

Male

男性

24.12

12.29

3.65

Female

女性

10.01

6.29

1.65

By Employee Category

按員工類別劃分

Top management

高級管理層

16.43

0.57

1.78

Middle management

中級管理層

39.14

13.23

2.34

General staff

普通員工

16.83

10.31

3.27

²⁴ Average training hours = number of training hours (of the specified category) of the corresponding year/total number of employees (of the specified category) of the corresponding year.

²⁴ 平均受訓時數 = 該年度培訓時數(指定類別)/該年度僱員人數(指定類別)。

Labour Standards

Human Rights

The Group is committed to maintaining high labour standards in our business operations. The Group conducts its business in a manner which respects all internationally recognised human rights in accordance with the United Nations Guiding Principles on Business and Human Rights, International Bill of Human Rights and the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work. We strictly oppose and prohibit any form of child and forced labour. To avoid forced and child labour, Human Resources and Administration Department performs detailed interview screening procedures on each candidate. A thorough background check is conducted to verify the authenticity of personal data stated on the application forms and curriculum vitae, including but not limited to the examination of the applicants' original identity card, obtaining satisfactory references and making detailed inquiries to ensure that no child labour should be employed. Any false information provided by a candidate would result in immediate withdrawal of an employment offer.

If the management discovered any child labour, we would immediately terminate the contract and investigate the incident. Forced labour is strictly prohibited by the Group with zero tolerance. We shall take disciplinary actions against any staff members who are accountable for the causes of the incident.

Compliance information for relevant laws and regulations

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

勞工準則

人權

本集團致力於在我們的業務營運中維持高勞工標準。本集團根據《聯合國工商企業與人權指導原則》、《國際人權公約》和《國際勞工組織關於工作中的基本原則和權利宣言》，以尊重所有國際公認人權的方式進行業務。我們堅決反對和禁止任何形式的童工和強制勞工。為避免強制勞工和童工，人力資源和行政部對每位候選人進行詳細的面試篩選程序，進行徹底的背景調查以核實申請表和簡歷中所列個人資料的真實性，包括但不限於檢查申請人的身份證原件，取得滿意的參考資料並進行詳細查詢，以確保沒有童工被僱用。候選人提供的任何虛假信息將導致即時撤回聘用。

如果管理層發現任何童工，我們會立即終止合同，並對事件進行調查。本集團嚴格禁止強制勞工，對其絕不容忍。我們會對任何對有關事件有責任的員工採取紀律處分。

相關法律和法規的合規資訊

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

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

OPERATING PRACTICES

Supply Chain Management

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



SDG 12: 負責任消費和生產

During our selection process for suppliers and contractors, not only do we consider economical and commercial factors in the selection processes but also make a serious assessment of their compliance with all the applicable laws and regulations; safeguard workers' health and safety; and mitigate environmental impacts. To ensure the quality of our suppliers, a Supplier Regular Assessment Form is required to be filled on regular basis to assess different aspects of the suppliers by rating scores, including but not limited to quality of product, after-sales services, communication during procurement stage, compliance to contract terms, registered capital and logistic capability. We have very strict requirements on suppliers and refuse to work with suppliers who violate environmental and social labour laws and regulations in the region where the Group operates, so as to reduce environmental and social risks in the supply chain and help to maintain the stability of our business operations.

There were in total 52 suppliers during the Reporting Period. To maintain a good corporate control and governance, the Group has developed a series of management systems and procedures to be aligned with the Corporate Governance required by the Stock Exchange. The Group encourages all business partners to develop energy-saving and consumption-reducing policies in order to work together in our pursuit of sustainable development goals.

營運慣例

供應鏈管理

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

在我們選擇供應商和承包商的過程中，我們不僅要考慮挑選過程中的經濟和商業因素，還要審慎評估他們是否遵守所有適用的法律和法規、保障工人的健康和 safety、以及減輕環境影響。為了確保供應商的質量，我們要求供應商定期填寫《供應商定期評價表》，以對供應商的各方面進行評分，包括但不限於產品質量、售後服務、採購階段的溝通、合同條款的遵守情況、註冊資本和物流能力。我們對供應商有非常嚴格的要求，拒絕與違反集團業務所在地區的環境和社會勞動法律法規的供應商合作，以減少供應鏈中的環境和社會風險，有助於保持我們業務營運的穩定性。

在報告期內，我們總共有 52 家供應商。為了保持良好的企業控制和管治，本集團已經制定了一系列的管理制度和程序，以符合聯交所要求的企業管治。此外，本集團鼓勵所有商業夥伴制定節能降耗政策，以共同追求可持續發展的目標。

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

按地區劃分在中國和香港經營業務的供應商數量如下表所示：

| Number of suppliers as at 31 March | 截至3月31日的供應商數目 | 2022/23 | 2021/22 | 2020/21 |
|------------------------------------|---------------|------------|---------|---------|
| PRC | 中國 | 76 | 76 | 70 |
| Hong Kong | 香港 | 13 | 12 | 10 |
| Other regions | 其他地區 | 13 | 13 | 17 |
| Total | 總計 | 102 | 101 | 97 |

Product Responsibility

產品責任

Product/Service Quality Management

產品／服務質素管理

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

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

Complaint Handling and Product Return Policy

投訴處理及退貨政策

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

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

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Product Advertisement and Labelling

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

Intellectual Property Rights

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

Data Protection and Privacy

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

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

廣告及產品標籤

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

知識產權

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

數據保護和私隱

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

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

Anti-corruption

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



SDG 16: 和平、正義與強大機構

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

Compliance information for relevant laws and regulations

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

Hong Kong

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

反貪污

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

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

相關法律和法規的合規資訊

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

香港

- 《防止賄賂條例》(第201章)；及
- 《貨品售賣條例》(第26章)。

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The PRC

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

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

Anti-corruption training

During the Reporting Period, the Group has provided company culture training to our employees, in which the elements of business ethics and anti-corruption is embedded in the training sessions.

Whistle-blowing policy

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

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

中國

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

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

反貪污培訓

報告期內，本集團為員工提供了企業文化培訓，培訓課程中融入了商業道德和反貪污的元素。

舉報政策

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

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

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

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

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

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

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

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

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

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

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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

附錄一：香港聯交所《環境、社會及管治報告指引》內容索引

| Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標 | Relevant Section In this Report 報告內相關章節 | Remarks 備註 |
|---|---|-------------------------------|
| A. Environmental | | |
| A. 環境 | | |
| Aspect A1: Emissions General Disclosure 層面 A1：一般披露 排放物 | 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等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。 | Emission Management — 排放管理 |
| KPI A1.1 關鍵績效指標 A1.1 | The types of emissions and respective emissions data. 排放物種類及相關排放數據。 | Emission Management — 排放管理 |
| KPI A1.2 關鍵績效指標 A1.2 | Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 直接（範圍1）及能源間接（範圍2）溫室氣體排放量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。 | Emission Management — 排放管理 |

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

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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

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

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| Subject Areas, Aspects, General Disclosures and KPIs | Relevant Section | Remarks |
|--|------------------|---------|
| 主要範疇、層面、一般披露及關鍵績效指標 | In this Report | 備註 |
| | 報告內相關章節 | |

B. Social

B. 社會

Employment and Labour Practices

僱傭及勞工常規

| | | | | |
|--|--|---|------------------|---|
| Aspect B1: Employment | 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 compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。 | Employment 僱傭 | — |
| 層面 B1: 僱傭 | 一般披露 | | | |
| KPI B1.1 關鍵績效 指標 B1.1 | Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。 | Employment 僱傭 | — | |
| KPI B1.2 關鍵績效 指標 B1.2 | Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。 | Employment 僱傭 | — | |

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

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

| Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標 | | | Relevant Section In this Report 報告內相關章節 | Remarks 備註 |
|---|-------------------------------|---|---|---------------|
| Operating Practices 營運慣例 | | | | |
| 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. 管理供應鏈的環境及社會風險政策。 | Supply Chain Management 供應鏈管理 | — |
| | KPI B5.1 關鍵績效 指標 B5.1 | Number of suppliers by geographical region. 按地區劃分的供應商數目。 | Supply Chain Management 供應鏈管理 | — |
| | KPI B5.2 關鍵績效 指標 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。 | Supply Chain Management 供應鏈管理 | — |
| | KPI B5.3 關鍵績效 指標 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。 | Supply Chain Management 供應鏈管理 | — |
| | KPI B5.4 關鍵績效 指標 B5.4 | Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 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。 | Supply Chain Management 供應鏈管理 | — |

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

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

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

APPENDIX II: GRI CONTENT INDEX

附錄二：GRI 內容索引

| | |
|--------------------------|---|
| Statement of use 使用聲明 | North Asia Strategic Holdings Limited has reported the information cited in this GRI content index for the period from 1 April 2022 to 31 March 2023 with reference to the GRI Standards. 北亞策略控股有限公司已參考 GRI 準則標準報導 2022 年 4 月 1 日至 2023 年 3 月 31 日期間內，GRI 內容索引表中引述的資訊。 |
| GRI 1 used 使用的 GRI 1 | GRI 1: Foundation 2021 GRI 1：基礎 2021 |

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

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| GRI Standard GRI 準則 | Disclosure 揭露項目 | Location/Explanation 位置/說明 |
|------------------------|---|---|
| 2-6 | Activities, value chain and other business relationships 活動、價值鏈和其他商業關係 | Supply Chain Management and 2022/23 Annual Report - Management Discussion and Analysis 供應鏈管理；及2022/23年報－管理層討論及分析 |
| 2-7 | Employees 員工 | Employment 僱傭 |
| 2-8 | Workers who are not employees 非員工的工作者 | All the workers performing work for the Group are employees. 所有為本集團工作的工人都是僱員。 |
| 2-9 | Governance structure and composition 治理結構及組成 | 2022/23 Annual Report - Corporate Governance Report 2022/23年報－企業管治報告 |
| 2-10 | Nomination and selection of the highest governance body 最高治理單位的提名與遴選 | 2022/23 Annual Report - Corporate Governance Report 2022/23年報－企業管治報告 |
| 2-11 | Chair of the highest governance body 最高治理單位的主席 | 2022/23 Annual Report - Corporate Governance Report 2022/23年報－企業管治報告 |
| 2-12 | Role of the highest governance body in overseeing the management of impacts 最高治理單位於監督衝擊管理的角色 | ESG Governance Structure and 2022/23 Annual Report - Corporate Governance Report ESG管治架構及2022/23年報－企業管治報告 |
| 2-13 | Delegation of responsibility for managing impacts 衝擊管理的負責人 | ESG Governance Structure and 2022/23 Annual Report - Corporate Governance Report ESG管治架構及2022/23年報－企業管治報告 |

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

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| GRI Standard GRI 準則 | Disclosure 揭露項目 | Location/Explanation 位置／說明 |
|------------------------|--|--|
| 2-21 | Annual total compensation ratio 年度總薪酬比率 | N/A: These metrics are affected by a range of factors including market trend and inflation rate. The Group provides competitive compensation with market benchmarking to ensure competitiveness. The Group has disclosed the Directors' remuneration in 2022/23 Annual Report - Corporate Governance Report. 不適用：這些指標受到一系列因素的影響，包括市場趨勢和通貨膨脹率。本集團以市場基準比較提供有競爭力的薪酬以確保競爭力。本集團已於2022/23年報－企業管治報告披露董事薪酬。 |
| 2-22 | Statement on sustainable development strategy 永續發展策略的聲明 | Board Statement; and ESG Governance Structure 董事會聲明；及 ESG 管治架構 |
| 2-23 | Policy commitments 政策承諾 | Labour Standards 勞工準則 |
| 2-24 | Embedding policy commitments 納入政策承諾 | Labour Standards 勞工準則 |
| 2-25 | Processes to remediate negative impacts 補救負面衝擊的程序 | Stakeholder Engagement; Employment; and Anti-corruption 持份者參與；僱傭；及反貪污 |
| 2-26 | Mechanisms for seeking advice and raising concerns 尋求建議和提出疑慮的機制 | Stakeholder Engagement; Employment; and Anti-corruption 持份者參與；僱傭；及反貪污 |

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

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

| GRI Standard GRI 準則 | Disclosure 揭露項目 | Location/Explanation 位置/說明 |
|--|---|---|
| GRI 305: Emissions 2016 GRI 305 : 排放 2016 | | |
| GRI 3: Material Topics 2021 GRI 3 : 重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Emission Management; and The Environment and Natural Resources 排放管理 ; 及環境及天然資源 |
| | 305-1 Direct (Scope 1) GHG emissions 直接(範疇一)溫室氣體排放 | Emission Management 排放管理 |
| | 305-2 Energy indirect (Scope 2) GHG emissions 能源間接(範疇二)溫室氣體排放 | Emission Management 排放管理 |
| | 305-3 Other indirect (Scope 3) GHG emissions 其他間接(範疇三)溫室氣體排放 | Emission Management 排放管理 |
| | 305-4 GHG emissions intensity 溫室氣體排放強度 | Emission Management 排放管理 |
| | 305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions 氮氧化物(NO _x)、硫氧化物(SO _x)、及其它顯著的氣體排放 | Emission Management 排放管理 |
| GRI 306: Waste 2020 GRI 306 : 廢棄物 2020 | | |
| GRI 3: Material Topics 2021 GRI 3 : 重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Emission Management; and The Environment and Natural Resources 排放管理 ; 及環境及天然資源 |
| | 306-3 Waste generated 廢棄物的產生 | Emission Management 排放管理 |
| | 306-4 Waste diverted from disposal 廢棄物的處置移轉 | Emission Management 排放管理 |

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| GRI Standard GRI 準則 | Disclosure 揭露項目 | Location/Explanation 位置／說明 |
|---|--|--|
| GRI 401: Employment 2016 GRI 401 : 勞僱關係 2016 | | |
| GRI 3: Material Topics 2021 GRI 3 : 重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Employment 僱傭 |
| | 401-1 New employee hires and employee turnover 新進員工和離職員工 | Employment 僱傭 |
| GRI 403: Occupational Health and Safety 2018 GRI 403 : 職業安全衛生 2018 | | |
| GRI 3: Material Topics 2021 GRI 3 : 重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Health and Safety 健康及安全 |
| | 403-1 Occupational health and safety management system 職業安全衛生管理系統 | Health and Safety 健康及安全 |
| | 403-9 Work-related injuries 職業傷害 | No work-related injuries were occurred during the Reporting Period. 報告期內並無發生工傷事故。 |
| GRI 404: Training and Education 2016 GRI 404 : 訓練與教育 2016 | | |
| GRI 3: Material Topics 2021 GRI 3 : 重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Development and Training 發展及培訓 |
| | 404-1 Average hours of training per year per employee 每名員工每年接受訓練的平均時數 | Development and Training 發展及培訓 |

| GRI Standard GRI 準則 | Disclosure 揭露項目 | Location/Explanation 位置/說明 |
|--|---|---|
| GRI 405: Diversity and Equal Opportunity 2016 | | |
| GRI 405 : 員工多元化與平等機會 2016 | | |
| GRI 3: Material Topics 2021 GRI 3 : 重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Employment 僱傭 |
| | 405-1 Diversity of governance bodies and employees 治理單位與員工的多元化 | 2022/23 Annual Report - Corporate Governance Report; and Employment 2022/23 年報 – 企業管治報告 ; 及僱傭 |
| GRI 406: Non-discrimination 2016 | | |
| GRI 406 : 不歧視 2016 | | |
| GRI 3: Material Topics 2021 GRI 3 : 重大主題 2021 | 3-3 Management of material topics 重大主題管理 | Employment 僱傭 |
| | 406-1 Incidents of discrimination and corrective actions taken 歧視事件以及組織採取的改善行動 | The Group has no incidents of discrimination during the Reporting Period. 報告期內，本集團並無發生歧視事 件。 |

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

APPENDIX III: TCFD CONTENT INDEX

附錄三：TCFD 內容索引

TCFD's core element

氣候相關財務信息披露核心要素

Disclosure
披露

Section of the Report
本報告章節

| | | |
|-------------------------|---|---|
| Governance 治理 | a) Describe the board's oversight of climate-related risks and opportunities 描述董事會對氣候相關風險與機遇的監督情況 | Board Statement; and ESG Governance Structure 董事會聲明；及 ESG 管治架構 |
| | b) Describe management's role in assessing and managing climate-related risks and opportunities 描述管理階層在評估和管理氣候相關風險與機遇的角色 | Board Statement; and ESG Governance Structure 董事會聲明；及 ESG 管治架構 |

TCFD's core element

氣候相關財務信息披露核心要素 披露

Section of the Report
本報告章節

| | | |
|-------------------------------------|--|-----------------------------|
| Strategy 策略 | a) Describe the climate-related risks and opportunities the organisations have identified over the short-, medium-, and long-term 描述組織所識別的短、中、長期氣候相關風險與機遇 | Climate Change 氣候變化 |
| | b) Describe the impact of climate-related risks and opportunities on the organisations' businesses, strategy, and financial planning 描述組織在業務、策略和財務規劃上與氣候相關風險與機遇的衝擊 | Climate Change 氣候變化 |
| | c) Describe the resilience of the organisations' strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario 描述組織在策略上的韌性，並考慮不同氣候相關情境（包括2°C或更嚴苛的情境） | Climate Change 氣候變化 |
| Risk Management 風險管理 | a) Describe the organisations' processes for identifying and assessing climate-related risks 描述組織在氣候相關風險的識別和評估流程 | Climate Change 氣候變化 |
| | b) Describe the organisations' processes for managing climate-related risks 描述組織在氣候相關風險的管理流程 | Climate Change 氣候變化 |
| | c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisations' overall risk management 描述氣候相關風險的識別、評估和管理流程如何整合於組織的整體風險管理制度中 | Climate Change 氣候變化 |
| Metrics and Targets 指標和目標 | a) Describe the metrics used by the organisations to assess climate-related risks and opportunities in line with its strategy and risk management process 揭露組織依循策略和風險管理流程進行評估氣候相關風險與機遇所使用的指標 | Climate Change 氣候變化 |
| | b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks 揭露範疇1、範疇2和範疇3（如適用）溫室氣體排放和相關風險 | Emission Management 排放管理 |
| | c) Describe the targets used by the organisations to manage climate-related risks and opportunities and performance against targets 描述組織在管理氣候相關風險與機遇所使用的目標，以及落實該目標的表現 | Climate Change 氣候變化 |

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APPENDIX IV: SDGS CONTENT INDEX

附錄四：可持續發展目標內容索引

| SDG 可持續發展目標 | Relevant Target(s) 相應的目標 | Area of Focus 重點領域 | Section of the Report 本報告章節 |
|---|---|---|---|
|  <p>SDG 3: 良好健康與福祉</p> | <p>3.3 End the epidemics of communicable diseases 終結傳染病流行</p> | <ul style="list-style-type: none"> Health and safety policy 健康及安全政策 Anti-epidemic measures for COVID-19 針對2019冠狀病毒病的防疫措施 | <p>Health and Safety 健康及安全</p> |
|  <p>SDG 4: 優質教育</p> | <p>4.2 Ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education 確保所有女孩和男孩都能獲得優質的早期童年發展、保育和學前教育，以便他們為接受初等教育做好準備</p> <p>4.4 Substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship 大幅增加擁有就業、體面工作和創業相關技能(包括技術和職業技能)的青年和成年人的數量</p> | <ul style="list-style-type: none"> In-kind donation of computers to left-behind children in PRC 向中國留守兒童實物捐贈電腦 On-boarding programme 入職計劃 Comprehensive annual training for employees 全面的員工年度培訓 | <p>Community Investment; and Development and Training 社區投資；及發展及培訓</p> |
|  <p>SDG 5: 性別平等</p> | <p>5.1 End all forms of discrimination against all women and girls 終結對所有女性(包括婦女和女童)的任何形式歧視</p> | <ul style="list-style-type: none"> Comprehensive HR policies 全面的人力資源政策 Promotion of gender diversity 推廣性別多元 Grievance system for improper acts 針對不當行為的申訴系統 | <p>Employment 僱傭</p> |

SDG
可持續發展目標

Relevant Target(s)
相應的目標

Area of Focus
重點領域

Section of the Report
本報告章節



SDG 8: 體面工作和經濟增長

8.4
Improve global resources efficiency in consumption and endeavor to decouple economic growth from environmental degradation
提高全球資源消耗效率，努力實現與環境惡化脫鉤之經濟增長

- Emission management and resources efficiency strategy
排放管理和資源效率策略
- Health and safety policy
健康和安全管理政策

Environmental Protection; and Health and Safety
環境保護；及健康及安全

8.8
Protect labour rights and promote safe and secure working environments for all workers
保護勞工權利並為所有工人營造安全可靠的工作環境



SDG 9: 產業、創新和基礎設施

9.5
Enhance scientific research, upgrade the technological capabilities of industrial sectors
加強科學研究，提升行業領域的技術能力

- Research and Development
研究與開發

Awards and Recognitions
獎項及榮譽



SDG 10: 減少不平等

10.3
Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard
確保平等機會並減少不平等結果，包括通過消除歧視法律、政策及常規並促進這方面的適當立法、政策和行動

- Comprehensive HR policies
全面的人力資源政策
- Equal Employment Opportunity policy
平等機會政策
- Commitment to human rights
對人權的承諾

Employment; Equal Employment Opportunity; and Labour Standards
僱傭；平等就業機會；及勞工準則

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| SDG 可持續發展目標 | Relevant Target(s) 相應的目標 | Area of Focus 重點領域 | Section of the Report 本報告章節 |
|--|--|---|---|
|  <p>SDG 11: 可持續城市和社區</p> | <p>11.6 Reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management 減少人均對城市環境的不利影響，包括特別關注空氣質量以及市政和其他廢物管理</p> | <ul style="list-style-type: none"> Participating in shoreline clean-up activity in city 參與城市海岸線清理活動 Emission management and resources efficiency strategy 排放管理和資源效率策略 | <p>Community Investment; Employment; and Environmental Protection 社區投資；僱傭；及環境保護</p> |
|  <p>SDG 12: 負責任消費和生產</p> | <p>12.4 achieve the environmentally sound management of chemicals and all wastes throughout their lifecycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment 根據國際框架，在化學品和所有廢物的整個生命週期實現無害環境管理，並大幅減少它們向空氣、水和土壤的排放，以盡量減少它們對人類健康和環境的不利影響</p> | <ul style="list-style-type: none"> Environmental Management System with ISO certification 通過ISO認證的環境管理體系 Procurement procedures 採購政策 | <p>Corporate Environmental Policy; and Supply Chain Management 企業環境政策；及供應鏈管理</p> |
| | <p>12.7 Promote public procurement practices that are sustainable, in accordance with national policies and priorities 根據國家政策和優先事項，促進可持續的公共採購常規</p> | | |

| SDG 可持續發展目標 | Relevant Target(s) 相應的目標 | Area of Focus 重點領域 | Section of the Report 本報告章節 |
|----------------|-----------------------------|-----------------------|--------------------------------|
|----------------|-----------------------------|-----------------------|--------------------------------|



SDG 13: 氣候行動

13.2

Integrate climate change measures into policies, strategies and planning

將氣候變化措施納入政策、策略和規劃

- Reach net-zero emissions with near- and long-term emission reduction target setting
通過近期和長期減排目標設定實現淨零排放
- Climate-related risk assessment
氣候相關風險評估

Climate Change
氣候變化



SDG 14: 水下生物

14.1

Prevent and reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution
防止和減少各種海洋污染，特別是陸上活動造成的污染，包括海洋垃圾和營養物污染

- Participating in shoreline clean-up activity in city
參與城市海岸線清理活動

Community Investment
社區投資



SDG 16: 和平、正義與強大機構

16.5

Substantially reduce corruption and bribery in all their forms
大幅減少一切形式的貪污和賄賂

- Employee's Code of Conduct
員工行為準則
- Whistle-blowing policy
舉報政策

Anti-corruption
反貪污

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APPENDIX V: GUIDANCE FOR ENTERPRISE ESG DISCLOSURE CONTENT INDEX

附錄五：企業ESG披露指南內容索引

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

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

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

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

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|-----------------------|-----------------------|---------------------------------|---|----------------------|-----------------------------|
| | | | E.2.2.4 Air pollutant emissions intensity E.2.2.4 廢氣污染物排放密度 | Quantitative 定量 | Emission Management 排放管理 |
| | | | E.2.2.5 Air pollutant emissions concentrations E.2.2.5 廢氣污染物排放濃度 | Quantitative 定量 | N/A 不適用 |
| | | E.2.3 Solid waste E.2.3 固體廢物 | E.2.3.1 Solid waste treatment compliance E.2.3.1 固體廢物處置達標情況 | Qualitative 定性 | Emission Management 排放管理 |
| | | | E.2.3.2 Non-hazardous waste management E.2.3.2 無害廢物管理 | Qualitative 定性 | Emission Management 排放管理 |
| | | | E.2.3.3 Amount of non-hazardous waste disposed E.2.3.3 無害廢物排放量 | Quantitative 定量 | N/A 不適用 |
| | | | E.2.3.4 Intensity of non-hazardous waste disposed E.2.3.4 無害廢物排放密度 | Quantitative 定量 | Emission Management 排放管理 |
| | | | E.2.3.5 Hazardous waste management E.2.3.5 有害廢物管理 | Qualitative 定性 | Emission Management 排放管理 |

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

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|-----------------------|-----------------------|---|---|----------------------|--|
| | | | E.3.1.5 Greenhouse gases emissions intensity E.3.1.5 溫室氣體排放密度 | Quantitative 定量 | Emission Management 排放管理 |
| | | E.3.2 Emission reduction management E.3.2 減排管理 | E.3.2.1 Greenhouse gases emission reduction management E.3.2.1 溫室氣體減排管理 | Qualitative 定性 | Emission Management; The Environmental and Natural Resources 排放管理；環境與自然資源 |
| | | | E.3.2.2 Investment on greenhouse gases emission reduction E.3.2.2 溫室氣體減排投資 | Quantitative 定量 | The Group has no investment on greenhouse gases emission reduction during the Reporting Period. 報告期內，本集團並無溫室氣體減排投資。 |
| | | | E.3.2.3 Amount of greenhouse gases emission reduction E.3.2.3 溫室氣體減排量 | Quantitative 定量 | Emission Management 排放管理 |
| | | | E.3.2.4 Greenhouse gases emission reduction intensity E.3.2.4 溫室氣體減排密度 | Quantitative 定量 | Emission Management 排放管理 |

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|-----------------------|---------------------------------|---|---|---------------------------------------|-----------------------------------|
| S Social S 社會 | S.1 Employee rights S.1 員工權益 | S.1.1 Staff recruitment and employment S.1.1 員工招聘與就業 | S.1.1.1 Enterprise recruitment policy S.1.1.1 企業招聘政策 | Qualitative 定性 | Development and Training 發展及培訓 |
| | | | S.1.1.2 Employee diversity and equality S.1.1.2 員工多元化與平等 | Quantitative/ Qualitative 定量/定性 | Employment 僱傭 |
| | | | S.1.1.3 Employee turnover S.1.1.3 員工流動率 | Quantitative 定量 | Employment 僱傭 |
| | | S.1.2 Employee protection S.1.2 員工保障 | S.1.2.1 Employee democratic management S.1.2.1 員工民主管理 | Quantitative/ Qualitative 定量/定性 | Employment 僱傭 |
| | | | S.1.2.2 Working hours, rest and holidays S.1.2.2 工作時間和休息 休假 | Quantitative/ Qualitative 定量/定性 | Employment 僱傭 |
| | | S.1.2.3 Employee remuneration and benefits S.1.2.3 員工薪酬與福利 | Qualitative 定性 | Employment 僱傭 | |
| | | S.1.2.4 Employment situation of enterprise and its partners S.1.2.4 企業及合作方用工情況 | Quantitative/ Qualitative 定量/定性 | Labour Standards 勞工準則 | |
| | | S.1.2.5 Employee satisfaction survey S.1.2.5 員工滿意度調查 | Quantitative/ Qualitative 定量/定性 | N/A 不適用 | |

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|-----------------------|-----------------------|---|---|---------------------------------------|--|
| | | S.1.3 Employee health and safety S.1.3 員工健康與安全 | S.1.3.1 Employee occupational health and safety management S.1.3.1 員工職業健康安全管理 | Quantitative/ Qualitative 定量/定性 | Health and Safety 健康及安全 |
| | | | S.1.3.2 Employee safety risk prevention and control S.1.3.2 員工安全風險防控 | Quantitative/ Qualitative 定量/定性 | Health and Safety 健康及安全 |
| | | | S.1.3.3 Response to safety incidents and work-related injuries S.1.3.3 安全事故及工傷應對 | Quantitative/ Qualitative 定量/定性 | The Group has no safety incidents and work-related injuries during the Reporting Period. 報告期內，本集團並無發生安全事故及工傷事故。 |
| | | | S.1.3.4 Employee mental health support S.1.3.4 員工心理健康援助 | Quantitative/ Qualitative 定量/定性 | N/A 不適用 |

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

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|-----------------------|--|--|---|---------------------------------------|----------------------------------|
| | | S.2.3 Customer services and rights S.2.3 客戶服務與權益 | S.2.3.1 Customer services S.2.3.1 客戶服務 | Qualitative 定性 | Product Responsibility 產品責任 |
| | | | S.2.3.2 Protection on customer rights S.2.3.2 客戶權益保障 | Qualitative 定性 | Product Responsibility 產品責任 |
| | | | S.2.3.3 Customer complaints S.2.3.3 客戶投訴 | Quantitative/ Qualitative 定量/定性 | Product Responsibility 產品責任 |
| | S.3 Supply chain management S.3 供應鏈管理 | S.3.1 Suppliers management S.3.1 供應商管理 | S.3.1.1 Number of suppliers and their distributions S.3.1.1 供應商數量與分佈 | Quantitative 定量 | Supply Chain Management 供應鏈管理 |
| | | | S.3.1.2 Suppliers selection and management S.3.1.2 供應商選擇與管理 | Qualitative 定性 | Supply Chain Management 供應鏈管理 |
| | | | S.3.1.3 ESG Strategies on suppliers S.3.1.3 供應商 ESG 戰略 | Quantitative/ Qualitative 定量/定性 | Supply Chain Management 供應鏈管理 |
| | | S.3.2 Supply chain links management S.3.2 供應鏈環節管理 | S.3.2.1 Procurement and channel management S.3.2.1 採購與渠道管理 | Qualitative 定性 | Supply Chain Management 供應鏈管理 |
| | | | S.3.2.2 Significant risks and impacts S.3.2.2 重大風險與影響 | Quantitative/ Qualitative 定量/定性 | Supply Chain Management 供應鏈管理 |

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|-----------------------|--------------------------------------|---|---|---------------------------------------|--|
| | S.4 Social responses S.4 社會響應 | S.4.1 Community relationship management S.4.1 社區關係管理 | S.4.1.1 Community engagement and development S.4.1.1 社區參與和發展 | Quantitative/ Qualitative 定量/定性 | N/A 不適用 |
| | | | S.4.1.2 Potential risks of the business to the community in which it operates S.4.1.2 企業對所在社區的潛在風險 | Quantitative/ Qualitative 定量/定性 | N/A 不適用 |
| | | S.4.2 Civic responsibility S.4.2 公民責任 | S.4.2.1 Participation in social welfare activities S.4.2.1 社會公益活動參與 | Quantitative/ Qualitative 定量/定性 | N/A 不適用 |
| | | | S.4.2.2 National strategy responses S.4.2.2 國家戰略回應 | Quantitative/ Qualitative 定量/定性 | N/A 不適用 |
| | | | S.4.2.3 Response to public crisis S.4.2.3 應對公共危機 | Quantitative/ Qualitative 定量/定性 | N/A 不適用 |
| G Governance G 治理 | G.1 Governance structure G.1 治理結構 | G.1.1 Shareholders (general) meetings G.1.1 股東(大)會 | G.1.1.1 Shareholder composition and shareholding G.1.1.1 股東構成及持股情況 | Quantitative/ Qualitative 定量/定性 | 2022/23 Annual Report – Report of the Directors 2022/23 年報 – 董事會報告書 |
| | | | G.1.1.2 Operational procedures and conditions of the (general) meeting of shareholders G.1.1.2 股東(大)會運作程式和情況 | Quantitative/ Qualitative 定量/定性 | 2022/23 Annual Report – Corporate Governance Report 2022/23 年報 – 企業管治報告 |

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|-----------------------|-----------------------|---|---|---------------------------------------|--|
| | | G.1.2 Board of directors G.1.2 董事會 | G.1.2.1 Composition and background of board members G.1.2.1 董事會成員構成及背景 | Quantitative/ Qualitative 定量/定性 | 2022/23 Annual Report - Profiles of Directors and Senior Management 2022/23年報 – 董事及高級管理人員資料 |
| | | | G.1.2.2 Operational procedures and conditions of the board of directors G.1.2.2 董事會運作程式和情況 | Quantitative/ Qualitative 定量/定性 | 2022/23 Annual Report – Corporate Governance Report 2022/23年報 – 企業管治報告 |
| | | | G.1.2.3 Composition and operation of professional committees G.1.2.3 專業委員會構成及運作 | Quantitative/ Qualitative 定量/定性 | 2022/23 Annual Report – Corporate Governance Report 2022/23年報 – 企業管治報告 |
| | | G.1.3 Board of supervisors G.1.3 監事會 | G.1.3.1 Composition and background of the members of the board of supervisors G.1.3.1 監事會成員構成及背景 | Quantitative/ Qualitative 定量/定性 | N/A 不適用 |
| | | | G.1.3.2 Operational procedures and conditions of the board of supervisors G.1.3.2 監事會運作程式和情況 | Quantitative/ Qualitative 定量/定性 | N/A 不適用 |

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|-----------------------|--------------------------------------|---|---|---------------------------------------|--|
| | | G.1.4 Senior management G.1.4 高級管理層 | G.1.4.1 Composition and background of the senior management G.1.4.1 高級管理層人員構成及背景 | Quantitative/ Qualitative 定量/定性 | 2022/23 Annual Report – Profiles of Directors and Senior Management 2022/23年報 – 董事及高級管理人員資料 |
| | | | G.1.4.2 Shareholding of senior management G.1.4.2 高級管理層人員持股 | Quantitative 定量 | N/A 不適用 |
| | | G.1.5 Other highest governance bodies G.1.5 其他最高治理機構 | G.1.5.1 Conditions of other highest governance bodies G.1.5.1 其他最高治理機構情況 | Qualitative 定性 | ESG Governance Structure ESG 管治架構 |
| | G.2 Governance mechanism G.2 治理機制 | G.2.1 Compliance management G.2.1 合規管理 | G.2.1.1 Compliance management system G.2.1.1 合規管理體系 | Qualitative 定性 | 2022/23 Annual Report – Corporate Governance Report 2022/23年報 – 企業管治報告 |
| | | | G.2.1.2 Compliance risk identification and assessment G.2.1.2 合規風險識別及評估 | Qualitative 定性 | 2022/23 Annual Report – Corporate Governance Report 2022/23年報 – 企業管治報告 |
| | | | G.2.1.3 Compliance risk response and control G.2.1.3 合規風險應對及控制 | Qualitative 定性 | 2022/23 Annual Report – Corporate Governance Report 2022/23年報 – 企業管治報告 |

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| | | | G.2.1.4 Customers privacy protection G.2.1.4 客戶私隱保護 | Quantitative/ Qualitative 定量/定性 | Product Responsibility 產品責任 |
| | | | G.2.1.5 Data security G.2.1.5 信息安全 | Quantitative/ Qualitative 定量/定性 | Product Responsibility 產品責任 |
| | | | G.2.1.6 Compliance effectiveness evaluation and enhancement G.2.1.6 合規有效性評價及改進 | Qualitative 定性 | N/A 不適用 |
| | | | G.2.1.7 Litigation and penalty G.2.1.7 訴訟和處罰 | Quantitative/ Qualitative 定量/定性 | The Group was not involved in litigation and penalty during the Reporting Period. 報告期內，本集團並無訴訟及處罰事項。 |
| | | G.2.2 Risk management G.2.2 風險管理 | G.2.2.1 Risk management system G.2.2.1 風險管理體系 | Qualitative 定性 | 2022/23 Annual Report – Corporate Governance Report 2022/23 年報 – 企業管治報告 |
| | | | G.2.2.2 Major risk identification and prevention G.2.2.2 重大風險識別及防範 | Qualitative 定性 | 2022/23 Annual Report – Corporate Governance Report 2022/23 年報 – 企業管治報告 |

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|-----------------------|-----------------------|--|---|---------------------------------------|---|
| | | | G.2.2.3 Related transaction risks and prevention G.2.2.3 關聯交易風險及防範 | Quantitative/ Qualitative 定量/定性 | 2022/23 Annual Report – Notes to Financial Statements 2022/23年報 – 財務報表附註 |
| | | | G.2.2.4 Climate risk identification and prevention G.2.2.4 氣候風險識別及防範 | Quantitative/ Qualitative 定量/定性 | Climate Change 氣候變化 |
| | | | G.2.2.5 Digital transformation risk management G.2.2.5 數位化轉型風險管理 | Quantitative/ Qualitative 定量/定性 | N/A 不適用 |
| | | | G.2.2.6 Enterprise emergency risk management G.2.2.6 企業應急風險管理 | Qualitative 定性 | N/A 不適用 |
| | | G.2.3 Supervision management G.2.3 監督管理 | G.2.3.1 Audit system and implementation G.2.3.1 審計制度及實施 | Qualitative 定性 | 2022/23 Annual Report – Independent Auditors' Report 2022/23年報 – 獨立核數師報告 |
| | | | G.2.3.2 Accountability system and implementation G.2.3.2 問責制度及實施 | Quantitative/ Qualitative 定量/定性 | 2022/23 Annual Report – Corporate Governance Report 2022/23年報 – 企業管治報告 |

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|-----------------------|-----------------------|---|--|---------------------------------------|--|
| | | | G.2.3.3 Complaint, whistle blowing system and implementation G.2.3.3 投訴、舉報制度及實施 | Quantitative/ Qualitative 定量/定性 | Whistle-blowing Policy 舉報政策 |
| | | G.2.4 Information disclosure G.2.4 信息披露 | G.2.4.1 Information disclosure system G.2.4.1 信息披露體系 | Qualitative 定性 | 2022/23 Annual Report – Corporate Governance Report; Independent Auditors' Report 2022/23 年報 – 企業管治報告；獨立核數師報告 |
| | | | G.2.4.2 Implementation of information disclosure G.2.4.2 信息披露實施 | Qualitative 定性 | Stakeholder Engagement; 2022/23 Annual Report 持份者參與；2022/23 年報 |
| | | G.2.5 Incentives from senior management G.2.5 高管激勵 | G.2.5.1 Senior management appointment and dismissal system G.2.5.1 高管聘任與解聘制度 | Qualitative 定性 | 2022/23 Annual Report – Corporate Governance Report 2022/23 年報 – 企業管治報告 |
| | | | G.2.5.2 Remuneration policy for senior management G.2.5.2 高管薪酬政策 | Qualitative 定性 | 2022/23 Annual Report – Corporate Governance Report 2022/23 年報 – 企業管治報告 |

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|-----------------------|---------------------------------------|---|--|----------------------|--|
| | | | G.2.5.3 The correlation of senior management performance to ESG goals G.2.5.3 高管績效與 ESG 目標的關聯 | Qualitative 定性 | N/A 不適用 |
| | | G.2.6 Business ethics G.2.6 商業道德 | G.2.6.1 Code of business ethics and code of conduct G.2.6.1 商業道德準則和行為規範 | Qualitative 定性 | Anti-corruption 反貪污 |
| | | | G.2.6.2 Business ethics training G.2.6.2 商業道德培訓 | Quantitative 定量 | Anti-corruption 反貪污 |
| | | | G.2.6.3 Measures to avoid violations of business ethics G.2.6.3 避免違反商業道德的措施 | Qualitative 定性 | Anti-corruption 反貪污 |
| | G.3 Governance efficiency G.3 治理效能 | G.3.1 Strategy and culture G.3.1 戰略與文化 | G.3.1.1 Enterprise strategy and business model analysis G.3.1.1 企業戰略與商業模式分析 | Qualitative 定性 | 2022/23 Annual Report – Chairlady’s Statement; Management Discussion and Analysis 2022/23 年報 – 主席報告書；管理層討論及分析 |

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| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|-----------------------|-----------------------|--|--|----------------------|---|
| | | | G.3.1.2 Enterprise culture establishment G.3.1.2 企業文化建設 | Qualitative 定性 | During the Reporting Period, AMT has announced its corporate purpose and value on its official website. 報告期內，美亞科技在其官方網站公佈了企業願景和使命。 |
| | | G.3.2 Innovative development G.3.2 創新發展 | G.3.2.1 Research & Development (R&D) and innovation management system G.3.2.1 研發與創新管理體系 | Qualitative 定性 | N/A 不適用 |
| | | | G.3.2.2 R&D investment G.3.2.2 研發投入 | Quantitative 定量 | N/A 不適用 |
| | | | G.3.2.3 Innovation achievements G.3.2.3 創新成果 | Quantitative 定量 | Awards and Recognitions; Product Responsibility 獎項及榮譽；產品責任 |
| | | | G.3.2.4 Management of innovation G.3.2.4 管理創新 | Qualitative 定性 | N/A 不適用 |

| Level 1 Index 一級指標 | Level 2 Index 二級指標 | Level 3 Index 三級指標 | Level 4 Index 四級指標 | Index nature 指標性質 | Report Section 報告章節 |
|-----------------------|-----------------------|--|---|----------------------|---|
| | | G.3.3 Sustainable development G.3.3 可持續發展 | G.3.3.1 Integrating ESG into enterprise strategies G.3.3.1 ESG 融入企業戰略 | Qualitative 定性 | ESG Governance Structure; United Nations' Sustainable Development Goals ESG 管治架構；聯合國可持續發展目標 |
| | | | G.3.3.2 Integrating ESG into business management G.3.3.2 ESG 融入經營管理 | Qualitative 定性 | ESG Governance Structure; United Nations' Sustainable Development Goals ESG 管治架構；聯合國可持續發展目標 |
| | | | G.3.3.3 Integrating ESG into investment decision-making G.3.3.3 ESG 融入投資決策 | Qualitative 定性 | ESG is one of the Group's concerns while making investment decision. ESG 是集團在作出投資決策時關注的問題之一。 |

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