



COMBEST HOLDINGS LIMITED

康佰控股有限公司\*

(Incorporated in the Cayman Islands with limited liability 於開曼群島註冊成立之有限公司)  
(Stock code 股份代號: 8190)

**Environmental, Social and  
Governance Report**  
**環境、社會及管治報告**  
**2018**

\* For identification purposes only 僅供識別

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## About this Report 有關本報告

Combest Holdings Limited (the “Company”), together with its subsidiaries (the “Group”), is pleased to present this Environmental, Social and Governance Report (the “Report”) to provide an overview of the Group’s management of significant issues affecting the operation, including environmental, social and governance issues. This Report is prepared by the Group with the professional assistance of APAC Compliance Consultancy and Internal Control Services Limited.

### PREPARATION BASIS AND SCOPE

This Report is prepared in accordance with Appendix 20 to the Rules Governing the Listing of Securities on the GEM (“GEM Listing Rules”) of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) – “Environmental, Social and Governance Reporting Guide” and has complied with “comply or explain” provisions in the GEM Listing Rules.

This Report summarises the performance of the Group in respect of corporate social responsibility, covering its operating activities which are considered as material by the Group – namely (i) money lending represent provision of credit (the “Money Lending Business”), (ii) advisory services includes provision of consultancy services and company secretarial services (the “Advisory Services Business”), and (iii) investment management services to investment funds and managed accounts (the “Fund Management Services Business”). With the aim to optimise and improve the disclosure requirements in the Report, the Group has taken the initiative to formulate policies, record relevant data as well as implement and monitor measures. This Report shall be published both in Chinese and English on the website of the Stock Exchange. Should there be any discrepancy between the Chinese and the English versions, the English version shall prevail.

### REPORTING PERIOD

This Report demonstrates our sustainability initiatives during the reporting period from 1 July 2017 to 30 June 2018.

### CONTACT INFORMATION

The Group welcomes your feedback on this Report for our sustainability initiatives. Please contact us by [finance@combesthk.com](mailto:finance@combesthk.com).

康佰控股有限公司（「本公司」，連同其附屬公司統稱「本集團」）欣然提呈本環境、社會及管治報告（「本報告」），以提供有關本集團管理影響其營運的重大事宜（包括環境、社會及管治事宜）的概覽。本報告乃由本集團在亞太合規顧問及內控服務有限公司的專業協助下編製。

### 編製基準及範疇

本報告乃依照香港聯合交易所有限公司（「聯交所」）GEM證券上市規則（「GEM上市規則」）–「環境、社會及管治報告指引」之附錄二十編製，並已遵守GEM上市規則之「不遵守就解釋」條文。

本報告概述本集團在企業社會責任方面的表現，涵蓋本集團認為屬重要的業務活動，即(i)放貸，指提供信貸（「放貸業務」）；(ii)提供顧問服務（包括提供諮詢服務及公司秘書服務）（「顧問服務業務」）；及(iii)向投資基金及管理賬戶提供投資管理服務（「基金管理服務業務」）。本集團旨在優化及改進本報告之披露規定，故已採取措施以制定政策、記錄相關數據以及實施及監控措施。本報告以中、英文版本於聯交所網站刊發。中、英文版本如有任何歧義，概以英文版本為準。

### 報告期間

本報告闡述自二零一七年七月一日至二零一八年六月三十日之報告期間內本公司之可持續發展措施。

### 聯絡資料

本集團歡迎閣下對本報告提出任何可持續發展措施方面的反饋，請電郵至 [finance@combesthk.com](mailto:finance@combesthk.com) 與本集團聯絡。

## Introduction 緒言

The Group is principally engaged in three business segments, namely (i) the Money Lending Business, (ii) the Advisory Services Business and (iii) the Fund Management Services Business. The Money Lending Business is engaged in provision of credit in Hong Kong. The Group will continue to cooperate with new and more business partners and explore new business opportunities. The Advisory Services Business provides company secretarial advisory services, provision of management and strategic consultancy advisory services, provision of agency services for business transactions and provision of accounting and taxation advisory services. For the Management Services Business, the major funds managed by the Group include (i) TAR Private Equity Fund L.P.; (ii) TAR Capital Fund SPC and (iii) TAR Opportunities Fund SPC.

Sustainable development is an integral part of the Group's business strategy in order to achieve business excellence and enhance capabilities for long-term competitiveness. The Group is committed to maintaining its operation in a responsible and value-optimising manner for its stakeholders by incorporating environmental, social and governance considerations into its operations. To demonstrate its commitment, the Group has established and implemented various policies to manage and monitor the risks related to the environment, employment, operating practices and community. Details of the management approaches to sustainable development of different areas are illustrated in this Report.

本集團主要從事三個業務分部，即(i)放貸業務；(ii)顧問服務業務及(iii)基金管理服務業務。放貸業務於香港從事提供信貸。本集團將繼續與更多新業務夥伴合作及拓展新業務機會。顧問服務業務提供公司秘書顧問服務、提供管理及策略諮詢顧問服務、提供商業交易之代理服務以及提供會計及稅務顧問服務。就基金管理服務業務而言，本集團管理之主要基金包括(i) TAR Private Equity Fund L.P.；(ii) TAR Capital Fund SPC及(iii) TAR Opportunities Fund SPC。

為達致卓越業務及培養長期競爭的能力，可持續發展為本集團業務策略之組成部分。本集團致力透過將環境、社會及管治之考慮因素融入其營運之中，以對其持份者而言屬盡責及價值優化之方式維持其營運。本集團為實踐其承諾，已制訂及推行不同政策以管理及監察有關環境、僱傭、營運慣例及社區之風險。不同方面之可持續發展之管理方式詳情於本報告內闡述。

# Stakeholder Engagement

## 持份者參與

The Group understands that the success of the Group depends on the supports from its stakeholders. As such, the Group has established multiple communication channels to a broad spectrum of stakeholders to enable better formulation of its business strategies in order to respond to their concerns and expectations. Through various stakeholder communication channel, internal discussion and meetings, the Group notes that below are the most material issues of its key stakeholders to be addressed in this Report.

本集團明白本集團之成功乃建基於其持份者之支持。因此，本集團已制訂多個與廣泛持份者之間的溝通渠道，以更有效地制訂其業務策略以回應彼等之關注事項與期望。透過不同之持份者溝通渠道、內部討論及會議，本集團注意到以下對其主要持份者而言屬最重要並將於本報告中回應之議題。

### Stakeholders 持份者

### Expectations 預期

### Engagement Channels 參與渠道

Government and  
Market Regulators

- Compliance with the laws and regulation
- Promotion of regional economic development and employment
- 遵守法律及法規
- 促進區域經濟發展及就業

- Information disclosure
- Annual and quarterly reports, announcement and other published information
- 資料披露
- 年度及季度報告、公告及其他已刊發資料

Shareholders and  
Investors

- Return on the investment
- Information disclosure and transparency
- Protection of interests and fair treatment of shareholders
- 投資回報
- 資料披露及透明度
- 保障股東權益及公平對待股東

- Annual general meeting and other shareholder meetings
- Annual and quarterly reports, announcement and other published information
- 股東週年大會及其他股東大會
- 年度及季度報告、公告及其他已刊發資料

股東及投資者

Employees

- Safeguard the rights and interests of employees
- Career development opportunities
- Health and safety
- 保障僱員權益
- 職業發展機遇
- 健康與安全

- Training
- Cultural and sport activities
- Feedback box
- 培訓
- 文化及體育活動
- 反饋箱

僱員

# Stakeholder Engagement

## 持份者參與

### Stakeholders 持份者

### Expectations 預期

### Engagement Channels 參與渠道

Customers

客戶

- Safe and high-quality services
- Privacy and information protection
- 安全及優質服務
- 私隱及資料保障

- Email and customer service hotline
- Customer's survey Visits and meetings
- 電郵及客戶服務熱線
- 客戶調查考察及會議

Suppliers and Partners

供應商及合作夥伴

- Long-term partnership
- Honest cooperation
- Fairness and openness
- Risk reduction
- 長期合夥關係
- 誠實合作
- 公平公開
- 減低風險

- Regular meeting
- Tendering process
- Strategic cooperation
- 定期會議
- 招標程序
- 策略合作

Peer/Industry

Associations  
同行／行業協會

- Experience sharing and cooperation
- Fair competition
- 經驗分享及合作
- 公平競爭

- Industry conferences and seminars
- Site visits
- 行業會議及研討會
- 實地考察

Public and Communities

公眾及社區

- Community involvement
- Social responsibilities
- 社區參與
- 社會責任

- Community involvement
- 社區參與

# Environmental Aspects

## 環境層面

The Group is mainly involved in office operations and its business activities do not have significant impact on the environment and natural resources. In spite of this, the Group is committed to continuously improving its environmental sustainability by implementing relevant resources conservation and waste reduction initiatives to manage its emissions and maintain green operations.

During the reporting period, the Group was not aware of any specific laws and regulations that would have significant impact on the Group related to air and greenhouse gas emissions, discharges into water and land, generation of hazardous and non-hazardous waste.

### EMISSIONS

#### Greenhouse Gas (“GHG”) Emission

GHG is considered as one of the major contributors to the climate change and global warming. The environmental footprint of the Group consists primarily of the carbon emission generated through electricity consumption. The Group places great emphasis on improving energy efficiency and reducing energy consumption so as to reduce GHG emission. The Group has implemented “Corporate Environmental Policy”, covering the Group’s energy saving initiatives which will be further elaborated in the section “Use of Resources” of this Report.

During the reporting period, the Group was not involved in combustion of fossil fuels. Hence, the Group did not generate any Scope 1 emissions<sup>1</sup>. The Group generated Scope 2 emissions<sup>2</sup> from the electricity consumption for office operation. However, it is not feasible for the Group to provide electricity consumption data as the electricity expense was included in the rental expense. Besides, no separate sub-meter was available to record the electricity consumption.

本集團主要涉及辦公室營運，且其業務活動對環境及天然資源並無重大影響。有鑑於此，本集團致力透過實施相關資源保育及減廢措施管理其排放物及維持綠色營運，以持續改善其於環境層面之可持續發展。

於報告期間，本集團並不知悉將對本集團產生重大影響之有關空氣及溫室氣體排放、向水及土地排污、產生有害及無害廢物之任何特定法律及法規。

### 排放物

#### 溫室氣體（「溫室氣體」）排放

溫室氣體被視為導致氣候變化及全球暖化之其中一項主要因素。本集團之生態足跡主要包括因耗電而產生之碳排放。本集團十分重視提升能源效益及減少能源消耗，以減少溫室氣體排放。本集團已實施「企業環境政策」，當中涵蓋本集團之節能措施，其將於本報告「資源使用」一節進一步闡述。

於報告期間，本集團並無涉及燃燒化石燃料。因此，本集團並無產生任何範圍1排放物<sup>1</sup>。本集團自辦公室營運消耗電力而產生範圍2排放物<sup>2</sup>。然而，由於電費乃包括於租金開支之內，故本集團無法提供耗電量數據。此外，並無獨立分錶記錄耗電量。

<sup>1</sup> Scope 1: Direct emission from sources that are owned or controlled by the Group.

<sup>2</sup> Scope 2: Indirect emissions from the generation of purchased electricity consumed by the Group.

<sup>1</sup>範圍1：來自本集團擁有或控制的來源之直接排放。

<sup>2</sup>範圍2：來自生產本集團消耗的所購電力之間接排放。

# Environmental Aspects

## 環境層面

### Hazardous and Non-hazardous Wastes

The Group's operational activities do not generate any hazardous waste. The non-hazardous waste is generated from office operation and its amount is relatively small and insignificant to the Group's business. Notwithstanding, the Group endeavours to minimise paper consumption during operation and strengthen the environmental awareness of employees in order to reduce the amount of non-hazardous waste. To reduce paper consumption, the Group encourages employees to use both sides of paper and suitable font sizes and shrinkage mode when printing. The Group also promotes electronic communications instead of paper form communications. Besides, the Group encourages employees to use durable items such as reusable cutlery and cups.

### USE OF RESOURCES

The Group is well aware that efficient use of resources is essential to sustainable development. The resources used by the Group are mainly electricity and water. With the implementation of the Group's "Corporate Environmental Policy", the Group aims to promote resources saving by adopting green office practices and motivating our employees to participate in resources conservation activities.

#### Energy

The energy consumption of the Group comes from purchased electricity for premises operation. The Group strives to save energy by advocating various energy conservation strategies. Standby mode is set for computer when they are not in use for a long period of time. All lightings and electrical appliance should be switched off when leaving the room. Besides, employees are encouraged to maintain the temperature of air-conditioners in a range of 20 degrees Celsius to 25 degrees Celsius.

As aforementioned, as the electricity expense was included in the rental expense and there was no separate sub-meter to record the electricity consumption of the Group, hence, it is not feasible for the Group to provide the electricity consumption data.

#### 有害及無害廢物

本集團之營運活動並無產生任何有害廢棄物。無害廢棄物源自辦公室營運，且其數量對本集團之業務而言相對較少及並不重大。儘管如此，本集團致力於營運時盡量減少紙張消耗及加強僱員的環保意識，以減少無害廢棄物之數量。為減少紙張消耗，本集團鼓勵僱員雙面列印紙張以及採用合適字體大小及縮小模式。本集團亦推行電子通訊替代紙張形式之通訊。此外，本集團鼓勵僱員使用耐用物品，例如可循環使用之餐具及水杯。

#### 資源使用

本集團十分清楚有效使用資源對可持續發展而言至關重要。本集團使用之資源主要為電力及水。隨著本集團實施「企業環境政策」，本集團旨在透過接納綠色辦公室常規及獎勵僱員參與資源保育活動以推動節省資源。

#### 能源

本集團之能源消耗來自辦公場所之購入電力。本集團致力透過提倡不同節能策略以節省能源。長時間未使用的電腦設定為待機模式。離開房間時應關閉所有照明及電子儀器。此外，本集團鼓勵僱員將空調溫度維持介乎攝氏20度至25度。

誠如上文所述，由於電費乃包括於租金開支之內，且並無獨立分錶記錄本集團之耗電量，因此本集團無法提供耗電量數據。



# Environmental Aspects

## 環境層面

### Water

The Group encourages employees to turn off the water tap when not in use. Besides, employees should report any leaking faucet or pipe promptly to avoid any wastage of water. As the business of the Group is operated in leased office premises where the water supply is solely controlled by the building management company. In this case, it is not feasible for the Group to provide water consumption data as there is no separate sub-meter to record the water consumption data.

### THE ENVIRONMENT AND NATURAL RESOURCES

Regarding the business nature of the Group, the Group is not aware of any significant impact of its business activities on the environment and natural resources. With the integration of "Corporate Environmental Policy" and measures to reduce air pollutants and GHG emissions, waste generation and resources consumption, the Group strives to enhance environmental sustainability and minimise the impacts on the environment.

### 用水

本集團鼓勵僱員於不使用時關上水龍頭。此外，僱員應立即報告任何漏水的水龍頭或管道，以避免浪費任何水。由於本集團之業務乃於租用辦公室物業內營運，其用水供應僅由大廈管理公司控制。於此情況下，由於並無獨立分錶記錄用水量數據，故本集團無法提供用水量數據。

### 環境及天然資源

就本集團之業務性質而言，本集團並不知悉其業務活動對環境及天然資源產生任何重大影響。本集團透過整合「企業環境政策」以及減少空氣污染物及溫室氣體排放、廢物產生及資源消耗之措施，致力提升於環境層面之可持續發展及盡量減少對環境之影響。

### EMPLOYMENT AND LABOUR PRACTICES

#### Employment

The Group believes people are valuable assets and critical to the continuing development and success of the Group. As such, the Group aims to attract and retain talents and maintain a safe and equal working environment for its employees. The staff handbook covers the Group's standards in respect of compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. The Group complies with the relevant laws and regulations, including the Employment Ordinance (Cap. 57), the Sexual Discrimination Ordinance (Cap. 480) and the Disability Discrimination Ordinance (Cap. 487).

The Group strives to construct a diverse and inclusive workplace where all its employees are treated with dignity and respect. The Group provides equal opportunities for employees in all aspects of employment and does not tolerate any discrimination on the ground of nationality, gender, age, marital status, disability, race or religion.

Remuneration and promotion opportunities are crucial to retain and motivate employees in achieving key objectives of the Group. The Group provides competitive remuneration packages and promotion opportunities for its employees according to their qualification, performance and competence. Employees are entitled to mandatory provident fund, discretionary bonus and paid leaves such as annual leave, marriage leave, maternity leave, paternity leave, training leave and compassionate leave.

During the reporting period, the Group was not aware of any non-compliance with the relevant laws and regulations that would have significant impact on the Group relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare.

#### 僱傭及勞工常規

##### 僱傭

本集團相信員工乃寶貴資產，對本集團之持續發展及成功至為重要。因此，本集團旨在吸引及挽留人才，為其僱員維持安全平等之工作環境。員工手冊涵蓋本集團有關補償及解僱、招聘及晉升、工時、休息期間、公平機會、多元化、反歧視及其他福利之準則。本集團遵守相關法律及法規，包括第57章僱傭條例、第480章性別歧視條例及第487章殘疾歧視條例。

本集團致力建立多元包容之工作場所，其所有僱員均獲得尊嚴及尊重。本集團於僱傭之所有方面為僱員提供平等機會，亦不容忍任何基於國籍、性別、年齡、婚姻狀況、殘疾、種族或宗教之歧視。

薪酬及晉升機會對挽留及激勵僱員以達致本集團之關鍵目標而言屬至關重要。本集團根據其僱員之資歷、表現及能力，向彼等提供具競爭力之薪酬待遇及晉升機會。僱員有權享有強制性公積金、酌情花紅及有薪假期（例如年假、婚假、產假、侍產假、培訓假及恩恤假）。

於報告期間，本集團並不知悉有關補償及解僱、招聘及晉升、工時、休息期間、公平機會、多元化、反歧視及其他福利且將對本集團產生重大影響之相關法律及法規之不合規情況。

## Social Aspects

### 社會層面

#### Health and Safety

Adhering to the Occupational Safety and Health Ordinance (Cap. 509), the Group is committed to providing a safe working environment and protecting its employees from occupational hazards. The Group has established the "Guidelines on Occupational Health and Safety", covering potential hazards in the office and guidelines to minimise the potential health and safety risks. Below are some of the examples:

##### *Lighting*

Sufficient lightings in the workplace enable employees to recognise hazards and reduce visual strain. Light diffusers or louvers are installed on fixtures to reduce glare from overhead lighting. Besides, employees can use blinds or curtains when necessary to reduce glare from windows.

##### *Indoor Air Quality and Ventilation*

Efficient ventilation can provide a comfortable working environment and avoid invisible health hazard. The Group prohibits smoking within the office area. Besides, air outlets are cleaned on a regular basis to improve the indoor air quality and increase the efficiency of the ventilation system.

##### *Working Posture*

The Group provides employees with adjustable chairs and encourages them to pay attention to their usual sitting posture to reduce stress and strain on their bodies.

During the reporting period, the Group did not record any work-related fatality or injury. Besides, the Group was not aware of any non-compliance with the relevant laws and regulations that would have significant impact on the Group in providing a safe and healthy working environment during the reporting period.

#### 健康與安全

本集團遵守第509章職業安全及健康條例，致力提供安全工作環境，保護其僱員免受職業性危害。本集團已設立「職業健康及安全指引」，當中涵蓋辦公室內之潛在危害以及盡量減低潛在健康及安全風險之指引。以下為部分例子：

##### *照明*

工作場所之充足照明使僱員能識別出危險及減少視覺勞損。於固定裝置上安裝透光罩或遮光板，以減弱上方照明之光線。此外，僱員於有需要時可使用百葉窗或窗簾減弱窗戶外之光線。

##### *室內空氣質量及通風*

有效通風可提供舒適工作環境及避免對健康之無形危害。本集團禁止於辦公區域吸煙。此外，定期清潔排氣口以改善室內空氣質量及提升通風系統之效率。

##### *工作姿勢*

本集團為僱員提供可調式座椅，並鼓勵其注意日常坐姿，以減少肌肉壓力及勞損。

於報告期間，本集團並無任何與工作相關之傷亡記錄。此外，本集團於報告期間並不知悉有關提供安全健康之工作環境且將對本集團產生重大影響之相關法律及法規之任何不合規情況。

## Social Aspects 社會層面

### Development and Training

The Group believes staff development and training are key factors for development and growth of its business. By implementing the “Training Policies”, the Group encourages its employees to participate in training programs to enhance their skills and competencies to meet the business needs and personal growth. As stipulated in the Group’s staff handbook, the Group provides training leave for employees to attend seminars and trainings offered by recognised and accredited institutes to update their professional knowledge and awareness of market trends.

### Labour Standards

The Group abides by the relevant laws and regulations, including the Employment Ordinance (Cap. 57), and strictly prohibits the use of child labour and forced labour. As prevention of engaging child labour, employees are properly vetted to ensure that they are of proper working age and eligible to work. Besides, the Group respects the freedom of employees. All works should be voluntarily performed and must not involve forced labour. The working hours are regulated in the staff handbook.

During the reporting period, the Group was not aware of any non-compliance with relevant laws and regulations related to recruitment of child labour or forced labour practices.

## OPERATING PRACTICES

### Supply Chain Management

The Group mainly cooperates with third-party services providers such as information technology service, property management service, advertising service, legal and consulting service. The Group also works with suppliers that supply office equipment, printing and stationery.

The Group strives to maintain long-term and stable relationships with suppliers. With the implementation of the Group’s “Supply Chain Policy”, the Group strives to ensure its suppliers meet its standards of product quality, delivery performance, technical competence, reliability and social responsibility.

### 發展及培訓

本集團相信員工發展及培訓為其業務發展及增長之關鍵因素。本集團透過實施「培訓政策」，鼓勵其僱員參與培訓課程，提升彼等之技能及能力，以達致業務需要及個人成長。誠如本集團之員工手冊規定，本集團為僱員提供培訓假，以出席獲認可之機構提供之研討會及培訓，更新彼等之專業知識及對市場趨勢之意識。

### 勞工準則

本集團遵守相關法律及法規（包括第57章僱傭條例），並嚴格禁止使用童工及強制勞工。為避免聘用童工，僱員乃經適當審查，以確保彼等已屆適當工作年齡及合資格工作。此外，本集團尊重僱員之自由。所有工作均自願進行，不得涉及強制勞工。員工手冊內規定工作時數。

於報告期間，本集團並不知悉有關招聘童工或強制勞工常規之相關法律及法規之任何不合規情況。

## 營運慣例

### 供應鏈管理

本集團主要與第三方服務供應商（例如資訊科技服務、物業管理服務、廣告服務、法律及諮詢服務）合作。本集團亦與供應辦公設備、印刷及文具之供應商合作。

本集團致力與供應商維持長遠及穩定之關係。本集團透過實施其「供應鏈政策」，致力確保其供應商符合其對產品質量、交付表現、技術能力、可靠性及社會責任之標準。

## Social Aspects

### 社會層面

#### Product Responsibility

Service quality is always of the utmost concern in the Group's operation. The Group is committed to delivering professional and high-quality services to its customers and striving for excellence to meet customers' expectations.

#### Quality Management

The Group's "Quality Management Policy" provides the framework for continual improvement for its internal management process and resources. Besides, the Group collects feedback on the services provided for its continuous improvement. In order to ensure the quality of services provided, the Group provides trainings for employees to familiarise them with the standard operational procedures.

#### Customer Data Protection and Privacy

The Group is aware of the importance in handling customer information. The Group complies with the Personal Data (Privacy) Ordinance (Cap. 486) and takes high precaution in ensuring their confidentiality to avoid misuse or leakage of personal data. The Group has incorporated the guidelines on confidential information protection into staff handbook. Employees should keep all confidential information in the strictest confidence and should not disclose or expose it to unauthorised party.

During the reporting period, the Group was not aware of any non-compliance with the relevant laws and regulations relating to health and safety, advertising, labelling and privacy matters of the services provided.

#### 產品責任

服務質素一向為本集團營運中最重視的一環。本集團致力向其客戶交付專業及高質素服務，並力求卓越，以達致客戶之期望。

#### 質量管理

本集團之「質量管理政策」為持續改善其內部管理程序及資源提供框架。此外，本集團就所提供之服務收集反饋，以持續改善有關服務。為確保所提供服務之質素，本集團為僱員提供培訓，使彼等熟習標準操作程序。

#### 客戶資料保障及私隱

本集團知悉處理客戶資料之重要性。本集團遵守第486章個人資料（私隱）條例，並採取高度防範措施以確保其機密性，避免不當使用或洩露個人資料。本集團已於員工手冊納入機密資料保護指引。僱員應對所有機密資料絕對保密，不應向未獲授權人士披露或透露機密資料。

於報告期間，本集團並不知悉有關所提供服務之健康與安全、廣告、標籤及私隱事宜之相關法律及法規之任何不合規情況。

## Social Aspects 社會層面

### Anti-Corruption

The Group is committed to upholding the high standards of business ethics and integrity. The Group strictly complies with the Prevention of Bribery Ordinance (Cap. 201) to prevent unethical pursuit. As stipulated in the Group's Code of Conduct, employees are prohibited from soliciting or accepting cash, gift, loan, reward, employment, service or other forms of bribing benefits. Besides, all employees are required to avoid any relationship, influence, interest or activity that could compromise the best interest of the Group.

The Group's "Whistle-blowing Policy" encourages and enables employees to report on observed and suspected non-compliance and questionable practice. The Group treats all disclosures in a confidential and sensitive manner to reasonably protect whistle blowers against intimidation and reprisal.

During the reporting period, no legal case regarding corrupt practices was brought against the Group, and the Group was not aware of any non-compliance with the relevant laws and regulations that have significant impact on the Group relating to bribery, extortion, fraud and money laundering.

## COMMUNITY

### Community Investment

As a socially responsible enterprise, the Group is constantly aware of the community needs. The Group encourages its employees to dedicate their time and skills to supporting local communities. With the Group's "Community Investment Policy", the Group focuses on the living standard of the community, culture projects, education and development and labour cooperation and seeks to make contributions to programmes that have a positive impact on community development.

### 反貪污

本集團致力堅守最高標準之商業道德及誠信。本集團嚴格遵守第201章防止賄賂條例，以防止不道德行為。誠如本集團之行為守則規定，僱員禁止尋求或收受現金、禮物、貸款、獎勵、僱傭、服務或其他形式之賄賂福利。此外，所有僱員均須避免可能損害本集團最佳利益之任何關係、影響力、利益或活動。

本集團之「舉報政策」鼓勵並讓僱員能夠報告所察覺及懷疑之違規及可疑舉動。本集團以保密及敏感之方式處理所有披露事宜，以合理保護舉報者免受恐嚇及報復。

於報告期間，本集團概無面對有關貪污行為之法律訴訟，且本集團並不知悉有關賄賂、勒索、欺詐及洗黑錢且對本集團產生重大影響之相關法律及法規之任何不合規情況。

## 社區

### 社區投資

本集團作為一間對社會負責任之企業，一直關注社區所需。本集團鼓勵其僱員付出時間及技能支持本地社區。於本集團之「社區投資政策」中，本集團專注於社區生活水平、文化項目、教育及發展以及勞工合作，並尋求為對社區發展帶來正面影響之項目作出貢獻。

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<b>A. 環境</b>			
<b>A1: Emissions</b>			
<b>A1: 排放物</b>			
General Disclosure 一般披露		“Emissions” 「排放物」	6-7 6-7
KPI A1.1	The types of emissions and respective emissions data 關鍵績效指標 A1.1 排放物種類及相關排放數據	Not applicable to the Group’s business. 不適用於本集團的業務。	N/A 不適用
KPI A1.2	Greenhouse gas emissions in total and, where appropriate, intensity 關鍵績效指標 A1.2 溫室氣體總排放量及(如適用)密度	Not feasible for the Group to obtain the data. 本集團無法取得有關數據。	N/A 不適用
KPI A1.3	Total hazardous waste produced and, where appropriate, intensity 關鍵績效指標 A1.3 所產生有害廢棄物總量及(如適用)密度	Not applicable to the Group’s business. 不適用於本集團的業務。	N/A 不適用
KPI A1.4	Total non-hazardous waste produced and, where appropriate, intensity 關鍵績效指標 A1.4 所產生無害廢棄物總量及(如適用)密度	The amount of non-hazardous waste is insignificant to the Group’s business. 無害廢棄物數量對本集團業務而言甚微。	N/A 不適用
KPI A1.5	Description of measures to mitigate emissions and results achieved 關鍵績效指標 A1.5 描述減低排放量的措施及所得成果	“Emissions – Greenhouse Gas Emission” 「排放物 – 溫室氣體排放」	6 6
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved 關鍵績效指標 A1.6 描述處理有害及無害廢棄物的方法、減低產生量的措施及所得成果	“Emissions – Hazardous and Non-hazardous Wastes” 「排放物 – 有害及無害廢物」	7 7

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<b>A. Environmental</b>			
<b>A. 環境</b>			
<b>A2: Use of Resources</b>			
<b>A2 : 資源使用</b>			
General Disclosure 一般披露		“Use of Resources” 「資源使用」	7-8 7-8
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity 按類型劃分的直接及／或間接能源總耗量及密度	Not feasible for the Group to obtain the data. 本集團無法取得有關數據。	N/A 不適用
關鍵績效 指標A2.1			
KPI A2.2	Water consumption in total and intensity 總耗水量及密度	Not feasible for the Group to obtain the data. 本集團無法取得有關數據。	N/A 不適用
關鍵績效 指標A2.2			
KPI A2.3	Description of energy use efficiency initiatives and results achieved 描述能源使用效益計劃及所得成果	“Use of Resources – Energy” 「資源使用－能源」	7 7
關鍵績效 指標A2.3			
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved 描述求取適用水源上可有任何問題，以及提升用水效益計劃及所得成果	“Use of Resources – Water” 「資源使用－用水」	8 8
關鍵績效 指標A2.4			
KPI A2.5	Total packaging material used for finished products and, if applicable, with reference to per unit produced 製成品所用包裝材料的總量及（如適用）每生產單位估量	Not applicable to the Group’s business. 不適用於本集團的業務。	N/A 不適用
關鍵績效 指標A2.5			
<b>A3: The Environment and Natural Resources</b>			
<b>A3 : 環境及天然資源</b>			
General Disclosure 一般披露		“The Environment and Natural Resources” 「環境及天然資源」	8 8
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動	No significant impact of activities on the environment and natural resources was noted. 概無發現業務活動對環境及天然資源之重大影響。	N/A 不適用
關鍵績效 指標A3.1			



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<b>B. 社會</b>			
<b>Employment and Labour Practices</b>			
僱傭及勞工常規			
<b>B1: Employment</b>			
<b>B1: 僱傭</b>			
General Disclosure 一般披露		“Employment” 「僱傭」	9 9
KPI B1.1	Total workforce by gender, employment type, age group and geographical region 按性別、僱傭類型、年齡組別及地區劃分的僱員總數	The Group currently does not report on this indicator. 本集團目前並無就此指標作出報告。	N/A 不適用
KPI B1.2	Employee turnover rate by gender, age group and geographical region 按性別、年齡組別及地區劃分的僱員流失比率	The Group currently does not report on this indicator. 本集團目前並無就此指標作出報告。	N/A 不適用
<b>B2: Health and safety</b>			
<b>B2: 健康與安全</b>			
General Disclosure 一般披露		“Health and Safety” 「健康與安全」	10 10
KPI B2.1	Number and rate of work-related fatalities 因工作關係而死亡的人數及比率	No case of work-related fatality was noted. 概無發現與工作相關之死亡事故。	N/A 不適用
KPI B2.2	Lost days due to work injury 因工傷損失工作日數	No case of work-related injury was noted. 概無發現與工作相關之受傷事故。	N/A 不適用
KPI B2.3	Description of occupational health and safety measures adopted, 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” 「健康與安全」	10 10

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<b>Employment and Labour Practices</b> <b>僱傭及勞工常規</b>		
<b>B3: Development and Training</b> <b>B3 : 發展及培訓</b>		
General Disclosure 一般披露	“Development and Training” 「發展及培訓」	11 11
KPI B3.1 The percentage of employee trained by gender and employee category 關鍵績效指標B3.1 按性別及僱員類別劃分的受訓僱員百分比	The Group currently does not report on this indicator. 本集團目前並無就此指標作出報告。	N/A 不適用
KPI B3.2 The average training hours completed per employee by gender and employee category 關鍵績效指標B3.2 按性別及僱員類別劃分，每名僱員完成受訓的平均時數	The Group currently does not report on this indicator. 本集團目前並無就此指標作出報告。	N/A 不適用
<b>B4: Labour Standards</b> <b>B4 : 勞工準則</b>		
General Disclosure 一般披露	“Labour Standards” 「勞工準則」	11 11
KPI B4.1 Description of measures to review employment practices to avoid child and forced labour 關鍵績效指標B4.1 描述檢討招聘慣例的措施以避免童工及強制勞工	“Labour Standards” 「勞工準則」	11 11
KPI B4.2 Description of steps taken to eliminate such practices when discovered 關鍵績效指標B4.2 描述在發現違規情況時消除有關情況所採取的步驟	The Group currently does not report on this indicator. 本集團目前並無就此指標作出報告。	N/A 不適用

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<b>Operating Practices</b>			
<b>營運慣例</b>			
<b>B5: Supply Chain Management</b>			
<b>B5 : 供應鏈管理</b>			
General Disclosure 一般披露		“Supply Chain Management” 「供應鏈管理」	11 11
KPI B5.1	Number of suppliers by geographical region	The Group currently does not report on this indicator.	N/A
關鍵績效 指標B5.1	按地區劃分的供應商數目	本集團目前並無就此指標作出報告。	不適用
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored	The Group currently does not report on this indicator.	N/A
關鍵績效 指標B5.2	描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目、以及有關慣例的執行及監察方法	本集團目前並無就此指標作出報告。	不適用

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<b>B. 社會</b>			
<b>Operating Practices</b>			
營運慣例			
<b>B6: Product Responsibility</b>			
<b>B6 : 產品責任</b>			
General Disclosure		“Product Responsibility”	12-13
一般披露		「產品責任」	12-13
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	Not applicable to the Group’s business.	N/A
關鍵績效 指標B6.1	已售或已運送產品總數中因安全與健康理由而須回收的百分比	不適用於本集團的業務。	不適用
KPI B6.2	Number of products and service related complaints received and how they are dealt with	The Group currently does not report on this indicator.	N/A
關鍵績效 指標B6.2	接獲關於產品及服務的投訴數目以及應對方法	本集團目前並無就此指標作出報告。	不適用
KPI B6.3	Description and practices relating to observing and protecting intellectual property rights	The Group currently does not report on this indicator.	N/A
關鍵績效 指標B6.3	描述與維護及保障知識產權有關的慣例	本集團目前並無就此指標作出報告。	不適用
KPI B6.4	Description of quality assurance process and recall procedures	“Product Responsibility – Quality Management”	12
關鍵績效 指標B6.4	描述質量檢定過程及產品回收程序	「產品責任－質量管理」	12
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored	“Product Responsibility – Customer Data Protection and Privacy”	12
關鍵績效 指標B6.5	描述消費者資料保障及私隱政策，以及相關執行及監察方法	「產品責任－客戶資料保障及私隱」	12

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<b>B7: Anti-corruption</b>			
<b>B7 : 反貪污</b>			
General Disclosure 一般披露		"Anti-corruption" 「反貪污」	13
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the case	No legal case regarding corrupt practices was brought against the Group.	N/A
關鍵績效指標B7.1	於匯報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	概無就貪污行為針對本集團提出起訴之法律案件。	不適用
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored	"Anti-corruption"	13
關鍵績效指標B7.2	描述防範措施及舉報程序，以及相關執行及監察方法	「反貪污」	13
<b>Community</b>			
<b>社區</b>			
<b>B8: Community Investment</b>			
<b>B8 : 社區投資</b>			
General Disclosure 一般披露		"Community Investment" 「社區投資」	13
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport)	"Community Investment"	13
關鍵績效指標B8.1	專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）	「社區投資」	13
KPI B8.2	Resources contributed (e.g. money or time) to the focus area	The Group currently does not report on this indicator.	N/A
關鍵績效指標B8.2	在專注範疇所動用資源（如金錢或時間）	本集團目前並無就此指標作出報告。	不適用