

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### INTRODUCTION AND SCOPE

Jiading International Group Holdings Limited (the “Company”) is pleased to present the environmental, social and governance (hereinafter referred to as the “ESG”) report of the Company and its subsidiaries (the “Group”) for the period from 1 April 2023 to 31 March 2024 (the “FY2024”) with an aim to provide details of the system establishment and performance of the Group in terms of sustainable development to both the internal and external stakeholders.

This report is the fourth Environmental, Social and Governance Report (the “ESG Report”) prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) set out in Appendix C2 to the GEM Listing Rules of The Stock Exchange of Hong Kong Limited. This report highlights the Group’s environmental and social initiatives and activities in FY2024. For information on the corporate governance section, please refer to the Corporate Governance Report.

The ESG Report intends to give insight into the approach adopted and actions taken by the Group regarding its operations and sustainability to reflect the impact on the Group and the interests of stakeholders. The ESG Report was presented as information in two areas, namely the environmental and social areas.

The Company is committed to creating sustainable value for stakeholders by implementing ESG management framework into its business operations, with the aim of building sustainable development goals into its day-to-day operations. The Company focuses on reducing its environmental impact, caring for employee well-being, and contributing more to the community, in order to be responsible to all stakeholders.

### GOVERNANCE STRUCTURE

#### Board’s oversight of ESG issues

The Board of Directors plays a primary role in overseeing the ESG issues of the Group. In FY2024, the Board, management and employees who have responsibility for ESG issues assessed the impact of ESG-related risks on operations from time to time, and developed ESG-related policies to address the associated risks. The Board ensures that management and employees who have responsibility for ESG issues have all the appropriate tools and resources to direct ESG issues.

### 緒言及範圍

嘉鼎國際集團控股有限公司(「本公司」)欣然提呈本公司及其附屬公司(「本集團」)於2023年4月1日至2024年3月31日期間(「2024年度」)之環境、社會及管治(下稱「環境、社會及管治」)報告,旨在向內部及外部持份者提供本集團於可持續發展方面之制度設立及表現之詳情。

本報告為按照香港聯合交易所有限公司GEM上市規則附錄C2中環境、社會及管治報告指引(「環境、社會及管治報告指引」)編製的第四份環境、社會及管治報告(「環境、社會及管治報告」)。本報告重點介紹本集團於2024年度之環境及社會措施與活動。有關企業管治部份的資料,請參閱企業管治報告。

環境、社會及管治報告擬剖析本集團就其營運及可持續發展方面所採納之方式及所採取之行動,以反映對本集團之影響及持份者利益。環境、社會及管治報告呈列兩個範疇,即環境及社會範疇。

本公司致力於通過將環境、社會及管治管理框架融入其業務營運中為持份者創造持續價值,旨在將可持續發展目標落實到日常營運中。為了對所有持份者負責,本公司致力減少對環境的影響,關注員工福祉,以及為社區多作貢獻。

### 管治架構

#### 董事會對環境、社會及管治事宜的監督

董事會在督導本集團的環境、社會及管治事宜方面擔當主要角色。於2024年度,董事會、管理層與負責環境、社會及管治事宜的員工不時評估環境、社會及管治相關風險對營運的影響,並制定環境、社會及管治相關政策以處理相關風險。董事會確保管理層與負責環境、社會及管治事宜的員工擁有一切合適的工具及資源,以便督導環境、社會及管治事宜。

## GOVERNANCE STRUCTURE *(Continued)*

### Board's oversight of ESG issues *(Continued)*

To demonstrate the Group's commitment to transparency and accountability, management and employees who have responsibility for ESG issues review and evaluate the Group's performance on ESG issues and report to the Board on a regular basis.

### ESG management approaches and strategies for material ESG-related issues

The Group conducts materiality assessments annually, in order to better understand the views and expectations of different stakeholders on ESG issues. The Group ensures that it uses a variety of platforms and communication channels to reach, listen and respond to its key stakeholders. Through comprehensive communication with stakeholders, the Group is able to understand their expectations and concerns. The feedback received enables the Group to make more informed decisions and to better evaluate and manage the impact of such business decisions.

The Group assessed the importance of ESG issues through the following steps: (i) identifying ESG issues; (ii) prioritising key ESG issues with stakeholder engagement; and (iii) verifying and determining material ESG issues based on communication with stakeholders.

Taking these steps may enhance the understanding of the importance that the Group's stakeholders attach to various ESG issues and enable the Board to plan more comprehensively for the future direction of sustainable development.

### Review of progress made against ESG-related goals and targets

The Group from time to time carefully reviewed the performance and progress made against ESG-related goals and targets. If progress falls short of expectations or business operations change, modifications and communication with key stakeholders, such as employees, customers and suppliers, regarding goals and targets may be required.

The Group has set its future strategic objectives to develop a practical way forward and focus on achieving its vision. The Board weighs the philosophy and objectives of the Group and carefully examines whether these objectives can be achieved.

## 管治架構 *(續)*

### 董事會對環境、社會及管治事宜的監督 *(續)*

為展示本集團對透明度及問責性的承擔，管理層及負責環境、社會及管治事宜的員工會檢討及評估本集團在環境、社會及管治事宜的表現並定期向董事會匯報。

### 對重大環境、社會及管治相關事宜的環境、社會及管治管理方法及策略

為更好地了解不同持份者對環境、社會及管治事宜的意見及期望，本集團每年進行重要性評估。本集團確保使用各種平台及溝通渠道來接觸、聆聽及回應其主要持份者。通過與持份者進行全面溝通，本集團得以了解其持份者的期望及關注。所獲得的反饋意見使本集團能夠作出更明智的決策，並更好地評估及管理該等商業決策產生的影響。

本集團已透過以下步驟評估環境、社會及管治方面的重要性：(i)本集團識別環境、社會及管治事宜；(ii)在持份者參與下，排列關鍵環境、社會及管治範疇優先次序；及(iii)根據與持份者的溝通結果驗證及釐定重大環境、社會及管治事宜。

進行該等步驟可加強了解本集團持份者對各環境、社會及管治事宜的重視程度，並使董事會可對未來的可持續發展方向作出更為全面的規劃。

### 對環境、社會及管治相關目的與目標的檢討進度

本集團會不時仔細檢討環境、社會及管治相關目的與目標的績效及實施進度。倘進度未達預期或業務營運有變，則可能需作出修改，並與主要持份者（如僱員、客戶及供應商）就目的與目標進行溝通。

本集團已設定未來戰略目的，使本集團能夠制定切實可行的路向，並專注達成有關願景的發展方向。董事會就本集團的理念和目的作出權衡，仔細審視能否達成有關目標。

## REPORTING PRINCIPLES

This report was prepared based on the four reporting principles set out in the ESG Reporting Guide, including:

**Materiality:** Stakeholder engagements and materiality assessments are conducted annually to identify material ESG issues and to ensure that these issues are reflected in the Group's reports.

**Quantitative:** The data presented in this report has been carefully collected. Please refer to environmental and social performance data for the standards and methodologies used to calculate KPIs.

**Balance:** The report provided transparent, unbiased and balanced disclosure of the Group's performance.

**Consistency:** Unless otherwise stated, disclosures, data collection and calculations have remained consistent over the years to allow for comparisons at any time.

## REPORTING BOUNDARY

The Group has been focusing its operations on two core businesses, namely the provision of digital television services in Hong Kong and the People's Republic of China (the "PRC") and the provision of car detailing services in Hong Kong. During FY2024, the Group devoted itself to establishing high standards of corporate social responsibility and strictly complied with the relevant laws and regulations mentioned in the ESG Reporting Guide.

Data on key performance indicators ("KPIs") are only collected from operations under the Group's direct control. The Group will continuously enhance information on key ESG aspects in order to strengthen the disclosure of sustainability information where applicable.

## 報告原則

本報告遵循環境、社會及管治報告指引所述的四個報告原則，包括：

**重要性：**每年進行持份者參與及重要性評估，以識別重大環境、社會及管治事宜，並確保該等事宜反映於本集團的報告中。

**量化：**本報告所呈列的數據乃謹慎地收集。請參閱環境及社會績效數據，以了解用於計算關鍵績效指標的標準及方法。

**平衡性：**以透明方式並不偏不倚及平衡披露績效表現。

**一致性：**除另有說明外，披露情況、資料搜集及計算方法於多年來一直保持一致，以便隨時進行比較。

## 報告範圍

本集團一直將營運重點放在兩項核心業務，即於香港及中華人民共和國（「中國」）提供數字電視服務及於香港提供汽車美容服務。於2024年度，本集團致力建立高標準之企業社會責任，並嚴格遵守環境、社會及管治報告指引中所提及相關法律及法規之規定。

關鍵績效指標（「關鍵績效指標」）數據僅從本集團直接運營控制下的業務收集。本集團將繼續強化主要環境、社會及管治方面的資料，以於適用時增強披露有關可持續發展的資料。

## STAKEHOLDER ENGAGEMENT

Stakeholder engagement is a key success factor in formulating environmental and social strategies, defining the Group's objectives, assessing significance and formulating policies. The Group's key stakeholders include shareholders, government and regulatory authorities, employees, customers, suppliers, the community and the general public. The Group conducted surveys and discussed or communicated with stakeholders to understand their views, respond to their needs and expectations, assess and prioritise their opinions on improving the Group's performance and ultimately strive to create value for stakeholders.

## 持份者參與

持份者的參與對制定環境及社會策略、界定本集團的目標、評估重要性及制定政策至關重要。本集團的主要持份者包括股東、政府與監管機構、僱員、客戶、供應商、社區及公眾。本集團已進行調查、與持份者討論或溝通，以了解彼等之見解，回應其需要及期望，評估及排列其對於改善本集團表現之意見的優先次序，並最終致力為持份者創造價值。

| Stakeholders<br>持份者                   | Expectations and demands<br>期望與訴求                                                                                                                                                                                     | Communication and response<br>溝通與回應                                                                                                                                                                                                                                       |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Shareholders<br>股東                    | <ul style="list-style-type: none"> <li>Financial results</li> <li>Corporate transparency</li> <li>Improving risk control</li> </ul>                                                                                   | <ul style="list-style-type: none"> <li>Enhancing profitability</li> <li>Daily information disclosure</li> <li>Optimising risk management and internal control</li> </ul>                                                                                                  |
| Governments and regulators<br>政府與監管機構 | <ul style="list-style-type: none"> <li>Compliance with laws and regulations</li> <li>Paying taxes according to laws</li> <li>遵守法紀</li> <li>依法納稅</li> </ul>                                                            | <ul style="list-style-type: none"> <li>Operation compliance</li> <li>Paying taxes on time and in full</li> <li>合規經營</li> <li>按時足額納稅</li> </ul>                                                                                                                            |
| Employees<br>僱員                       | <ul style="list-style-type: none"> <li>Career development platform</li> <li>Compensation and benefits</li> <li>Safe working environment</li> </ul>                                                                    | <ul style="list-style-type: none"> <li>Promotion mechanism</li> <li>Competitive compensation and employee benefits</li> <li>Providing training for employees to enhance their safety awareness</li> <li>晉升機制</li> <li>具競爭力的薪酬和員工福利</li> <li>為僱員提供培訓，加強僱員安全防範意識</li> </ul> |
| Customers<br>客戶                       | <ul style="list-style-type: none"> <li>Customer information security</li> <li>Protection of customer rights and interests</li> <li>Good service guarantee</li> <li>客戶信息安全</li> <li>客戶權益保障</li> <li>良好的服務保障</li> </ul> | <ul style="list-style-type: none"> <li>Protection of customer privacy</li> <li>Marketing compliance</li> <li>Provision of reliable products and services</li> <li>保障客戶私隱</li> <li>合規營銷</li> <li>提供可靠的產品及服務</li> </ul>                                                     |
| Suppliers<br>供應商                      | <ul style="list-style-type: none"> <li>Integrity in cooperation</li> <li>Business ethics and reputation</li> </ul>                                                                                                    | <ul style="list-style-type: none"> <li>Creating a responsible supply chain</li> <li>Fulfillment of contracts in accordance with laws</li> <li>打造負責任的供應鏈</li> <li>依法履行合同</li> </ul>                                                                                        |
| Community and public<br>社區及公眾         | <ul style="list-style-type: none"> <li>Greenness and environmental protection</li> <li>Employment opportunities</li> </ul>                                                                                            | <ul style="list-style-type: none"> <li>Use of environmentally-friendly and energy-saving equipment</li> <li>Provision of employment opportunities</li> <li>使用環保節能設備</li> <li>提供就業職位</li> </ul>                                                                            |

### MATERIALITY ASSESSMENT

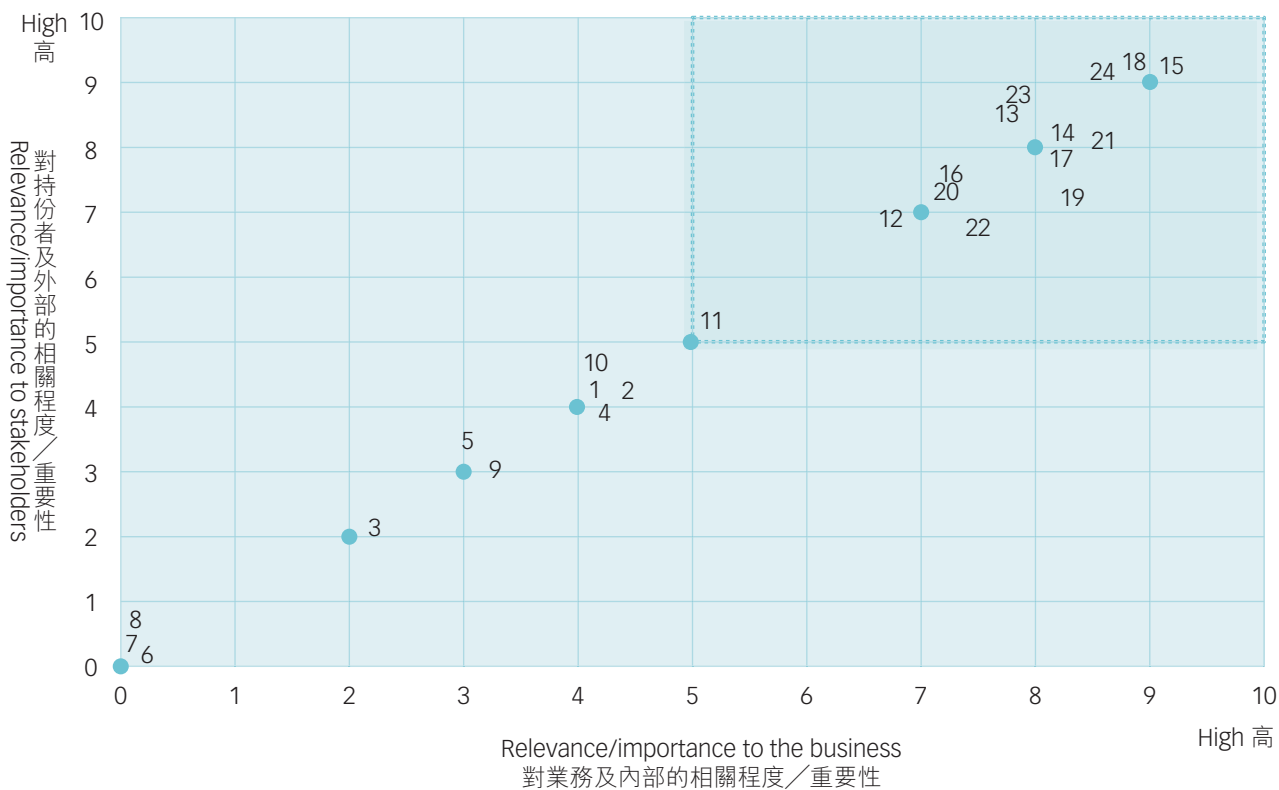
In FY2024, the Group conducted materiality assessments on a number of ESG issues to identify the issues of greatest importance to the Group's businesses and of greatest concern to its stakeholders. The assessments help the Group ensure that its business development meets the expectations and requirements of its stakeholders. The Group has identified 24 ESG issues covering environmental, social and operational areas and invited internal and external stakeholders to assess the importance of ESG issues through scoring tools and interviews. The management of the Group has reviewed the materiality level of ESG issues and subsequently disclosed the results in this report. The outcomes of the materiality assessments prioritise the views of stakeholders and focus the Group on the key aspects of its actions, achievements and reporting.

The issues identified and prioritised by the Company based on its communication with stakeholders are shown as follows:

### 重要性評估

於2024年度，本集團對多項環境、社會及管治事宜進行重要性評估，以識別對本集團業務最重要及持份者最關注的事宜。該評估有助本集團確保其業務發展能符合持份者的期望及要求。本集團已識別24項涵蓋環境、社會及營運的環境、社會及管治事宜，並邀請內部及外部持份者透過評分工具及面談，評估環境、社會及管治事宜的重要性。本集團管理層已審閱環境、社會及管治事宜的重要性級別，其後於本報告內披露結果。重要性評估的結果優先考慮持份者的意見並使本集團著重行動、成就及報告的重要方面。

公司根據與各持份者的溝通，識別出的議題及重要性排序見下圖：



MATERIALITY ASSESSMENT (Continued)

重要性評估(續)

| Environmental issues<br>環境議題                               | Social issues<br>社會議題                             | Governance issues<br>管治議題                         |
|------------------------------------------------------------|---------------------------------------------------|---------------------------------------------------|
| 1. Greenhouse gas emissions<br>溫室氣體排放                      | 9. Occupational health and safety<br>職業健康及安全      | 17. Supply chain management<br>供應鏈管理              |
| 2. Energy consumption and resource management<br>能源消耗及資源管理 | 10. Child labour<br>童工                            | 18. Supplier evaluation and selection<br>供應商評估及選擇 |
| 3. Water resources management<br>水資源管理                     | 11. Forced labour<br>強迫勞動                         | 19. Customer satisfaction<br>客戶滿意度                |
| 4. Waste management<br>廢棄物管理                               | 12. Training and development<br>培訓及發展             | 20. Customer privacy<br>客戶私隱                      |
| 5. Use of packaging materials<br>包裝材料使用                    | 13. Compensation and employee benefits<br>薪酬及員工福利 | 21. Comments and complaint handling<br>意見及投訴處理    |
| 6. Impact on the environment<br>對環境的影響                     | 14. Diversity and equal opportunity<br>多元化及平等機會   | 22. Product safety and quality<br>產品安全及質量         |
| 7. Climate change<br>氣候變化                                  | 15. Attracting and retaining talent<br>吸引及挽留人才    | 23. Intellectual property protection<br>保護知識產權    |
| 8. Community contribution<br>社區貢獻                          | 16. Anti-corruption<br>反貪污                        | 24. Marketing and labelling<br>行銷與標示              |

## A. ENVIRONMENTAL AREA

### A.1 Emissions and Pollutants

The environmental pollutants produced by the Group in FY2024 mainly include: wastewater, gases, hazardous waste and non-hazardous waste.

#### Wastewater discharge and related measures

The wastewater produced by the Group is mainly industrial wastewater and domestic wastewater. Industrial wastewater includes wastewater from car wash, car repair and maintenance and water for equipment cleaning. Domestic wastewater mainly refers to the wastewater produced in offices.

To comply with the “Green Garage” programme launched by Hong Kong’s Environmental Protection Department, the Group has built a suitable sewerage system in the workshop and only discharges treated wastewater to foul drains. The Group discourages turning on taps and sprayers to allow water to flow away, in order to reduce wastewater discharge. To ensure the effective use of water and lessen the waste due to leakage, the Group carries out periodic checks on equipment.

#### Gas emissions and related measures

The gases produced by the Group are mainly odour and paint mist from paint spraying and exhaust emissions from vehicle repair and maintenance. The relevant procedures are conducted in spray booths or designated compartments in workshops. During paint spraying, the doors of a spray booth are closed tightly to avoid leakage of odour and paint mist. The spray booths and designated compartments are installed with air pollution control facilities including paint mist filtration facilities. As the Group also provides checks for vehicle exhaust emissions, exhaust is emitted during checks. The Group adjusts engines in the restricted area to reduce the impact of exhaust and prevents vehicle emissions from affecting the nearby residents. It also maintains facilities on a regular basis.

## A. 環境範疇

### A.1 排放及污染物

本集團於2024年度產生之環境污染物主要包括：廢水、氣體、有害廢棄物及無害廢棄物。

#### 廢水排放及相關措施

本集團產生之廢水主要為工業廢水及生活污水。工業廢水包括洗車廢水、汽車修理及維護以及設備清洗用水。生活污水主要指辦公室產生之廢水。

為符合香港環境保護署倡導之「環保車房」，本集團已於車間內設立合適之排污系統，並僅將經處理之污水排放至污水渠。本集團不鼓勵打開水龍頭及噴霧器讓水源不斷流走，以減少廢水排放。為確保有效用水並減少因滲漏造成之浪費，本集團定期進行設備檢查。

#### 氣體排放及相關措施

本集團產生之氣體主要為噴漆產生之臭味及噴霧漆，以及修理及維護車輛產生之廢氣排放。相關程序在噴漆室或車間指定之隔間內進行。在噴漆過程中，噴漆室之門會緊閉，防止氣味及噴霧漆外洩。噴漆室及指定隔間已安裝噴漆霧過濾設施等空氣污染控制設施。由於本集團亦提供車輛廢氣排放檢查，故檢查期間會排放廢氣。本集團在限制區內進行調較發動機以減少廢氣造成之影響，不會讓汽車廢氣肆意排放以影響附近居民，另亦會定期維護有關設施。

A. ENVIRONMENTAL AREA (Continued)

A.1 Emissions and Pollutants (Continued)

**Gas emissions and related measures (Continued)**

The environmental KPIs for the Group's emissions in FY2024 are set out in the table below:

| Environmental KPIs                          | 環境指標                     | Unit<br>單位 | FY2024<br>2024年度 | FY2023<br>2023年度 |
|---------------------------------------------|--------------------------|------------|------------------|------------------|
| <b>Air emissions</b> (Note 1)               | <b>廢氣排放</b> (附註1)        |            |                  |                  |
| Nitrogen oxide (NO <sub>x</sub> ) emissions | 氮氧化物(NO <sub>x</sub> )排放 | Kg 千克      | N/A 不適用          | N/A 不適用          |
| Sulphur oxide (SO <sub>x</sub> ) emissions  | 硫氧化物(SO <sub>x</sub> )排放 | Kg 千克      | N/A 不適用          | N/A 不適用          |
| Particulate matter (PM) emissions           | 顆粒物(PM)排放                | Kg 千克      | N/A 不適用          | N/A 不適用          |

Note 1: The Group did not use automobiles and therefore did not generate any emissions of nitrogen oxides (NO<sub>x</sub>), sulphur oxides (SO<sub>x</sub>) and suspended particulate matters (PM) from the combustion of vehicle fuels.

The Group did not use automobiles and therefore did not set quantitative targets for air emissions.

The Group's electricity consumption is a major part of its greenhouse gas emissions. The environmental KPIs for the Group's greenhouse gas emissions in FY2024 are set out in the table below:

A. 環境範疇(續)

A.1 排放及污染物(續)

**氣體排放及相關措施(續)**

於2024年度，本集團排放物的關鍵環境績效指標載列於下表：

附註1：本集團沒有使用汽車，因此沒有任何因為汽車燃料的燃燒而產生之氮氧化物(NO<sub>x</sub>)、硫氧化物(SO<sub>x</sub>)及懸浮粒子(PM)排放物。

本集團沒有使用汽車，因此沒有設定廢氣排放的量化目標。

本集團之電力消耗是其溫室氣體排放的主要部份。於2024年度，本集團溫室氣體排放的關鍵環境績效指標載列於下表：



## A. ENVIRONMENTAL AREA (Continued)

## A.1 Emissions and Pollutants (Continued)

## Gas emissions and related measures (Continued)

## A. 環境範疇(續)

## A.1 排放及污染物(續)

## 氣體排放及相關措施(續)

| Environmental KPIs                       | 環境指標                | Unit<br>單位                                                             | FY2024<br>2024年度 | FY2023 (Note 3)<br>2023年度(附註3) |
|------------------------------------------|---------------------|------------------------------------------------------------------------|------------------|--------------------------------|
| <b>Greenhouse gas emissions</b> (Note 1) | <b>溫室氣體排放</b> (附註1) |                                                                        |                  |                                |
| Direct emissions (Scope 1)               | 直接排放(範圍1)           | Kg of CO <sub>2</sub> equivalent<br>千克二氧化碳當量                           | N/A 不適用          | N/A 不適用                        |
| Indirect emissions (Scope 2) (Note 2)    | 間接排放<br>(範圍2)(附註2)  | Kg of CO <sub>2</sub> equivalent<br>千克二氧化碳當量                           | 24,621.93        | 23,487.93                      |
| Other indirect emissions (Scope 3)       | 其他間接排放(範圍3)         | Kg of CO <sub>2</sub> equivalent<br>千克二氧化碳當量                           | 1,869.15         | 1,091.48                       |
| Total greenhouse gas emissions           | 溫室氣體排放總量            | Kg of CO <sub>2</sub> equivalent<br>千克二氧化碳當量                           | 26,491.08        | 24,579.41                      |
| Greenhouse gas emission intensity        | 溫室氣體排放密度            | Kg of CO <sub>2</sub> equivalent<br>per employee<br>千克二氧化碳當量/<br>每僱員人數 | 630.74           | 630.24                         |

Note 1: Greenhouse gas emissions (direct and indirect) and their reductions can be divided into three separate scopes as follows:

Scope 1: The Group did not use automobiles and therefore did not generate any direct greenhouse gas emissions from the combustion of fuels.

Scope 2: Energy indirect emissions from purchased electricity consumed by equipment controlled by the Group or from electricity purchased from a power generation company for operating within the boundaries of physical buildings.

Scope 3: All other indirect greenhouse gas emissions occurring outside the Group, including upstream and downstream emissions (including: (i) greenhouse gas emissions from the treatment of freshwater/wastewater with the use of electricity by the Water Supplies Department/ Drainage Services Department, respectively; and (ii) employee travel).

Note 2: Electricity consumption emission factors are sourced from China Southern Power Grid in 2021.

Note 3: Figures are calculated in accordance with the "Reporting Guidance on Environmental KPIs". Due to a change in the emission factor used to calculate the CO<sub>2</sub> equivalent associated with electricity purchased in Southern China, the relevant data for FY2023 has been restated to conform to the data calculation in FY2024.

附註1：溫室氣體排放(直接及間接)及其減除可分為以下三個獨立範圍：

範圍1：本集團沒有使用汽車，因此沒有任何因為燃料的燃燒而產生之溫室氣體直接排放。

範圍2：本集團控制的設備或其於實體建築物界限範圍內運營而自發電公司購買的電力所消耗的購買電力產生的能源間接排放。

範圍3：本集團以外發生的所有其他間接溫室氣體排放，包括上游及下游的排放(包括：(i)水務署/渠務署分別使用電力處理食水/污水所產生的溫室氣體排放量；及(ii)僱員的出差)。

附註2：耗電排放系數來源於2021中國南方電網。

附註3：數據乃根據「環保關鍵績效指標報告指引」計算。由於用於計算與華南購電相關的二氧化碳當量的排放因子出現變動，故2023年度相關數據乃經重列以符合2024年度的數據計算方式。

A. ENVIRONMENTAL AREA (Continued)

A.1 Emissions and Pollutants (Continued)

**Gas emissions and related measures (Continued)**

In order to better manage its material issues and environmental performance, the Group has decided to set quantitative GHG emission targets for FY2026 as follows:

| Environmental KPIs<br>環境指標                    | Emission reduction target<br>減排目標     | Baseline year<br>基準年度 | Status<br>狀態       |
|-----------------------------------------------|---------------------------------------|-----------------------|--------------------|
| Greenhouse gas emission intensity<br>溫室氣體排放密度 | 3% decrease by FY2026<br>於2026年度前節省3% | FY2023<br>2023年度      | In progress<br>進行中 |

The Group has developed a number of electricity-saving policies to reduce electricity consumption. The Group encourages employees to turn off lights during the day, maintain lights and keep them clean, take stairs instead of elevators, install energy-efficient lighting systems, and disable standby mode when all appliances (including computers, copiers and printers) are not in use. In summer, it makes sure that all windows and doors are closed when an air conditioner is on, and that the air conditioner is turned off after work or after meetings.

The Group reminds employees to consider the environmental impact of their commuting to reduce air emissions and greenhouse gas emissions. For instance, it encourages them to use the public transport system wherever possible and to choose fuel-efficient means of transport. The Group encourages employees to avoid unnecessary acceleration or deceleration when they are driving, close windows at high speeds and use air conditioning only when necessary.

In offices in Shenzhen and Hainan, energy-saving signs remind employees to turn off lights in a timely manner to promote energy conservation. In Hong Kong's office, light-emitting diode (LED) lamps are installed as many as possible, and multifunctional devices with printing, scanning and photocopying capabilities are used to achieve electricity use efficiency.

A. 環境範疇(續)

A.1 排放及污染物(續)

**氣體排放及相關措施(續)**

為更好地管理本集團的重大議題及其在環境方面的表現，本集團決定設定2026年度溫室氣體排放的量化目標如下：

本集團已制定多項節電政策，以減少用電。本集團鼓勵僱員白天關閉電燈、保養燈具並保持其清潔、使用樓梯而非電梯、安裝能源效益高的照明系統及在所有電器(包括電腦、影印機及打印機)不使用時關閉備用模式。夏季須確保空調開啟期間門窗均已關閉，以及下班後或使用會議室後須關閉空調。

本集團提醒僱員在通勤時考慮環境影響，減少廢氣及溫室氣體排放，例如鼓勵僱員盡可能利用公共交通系統，並選擇燃料效率高的交通工具。本集團鼓勵僱員駕駛時避免不必要加速或減速、在高速行駛下關窗及僅於必要時方使用空調。

在深圳及海南的辦公室，節能標誌提醒僱員及時關燈和促進節能。在香港辦公室，盡可能多地安裝發光二極管(LED)燈，並採用具有打印、掃描及影印功能的多功能設備來實現用電效率。

## A. ENVIRONMENTAL AREA *(Continued)*

### A.1 Emissions and Pollutants *(Continued)*

#### Gas emissions and related measures *(Continued)*

The Group recognises that employees' business travel generates lots of indirect greenhouse gas emissions and requires employees to hold teleconferences rather than overseas meetings and to choose rail travel rather than air travel for short trips to reduce the carbon footprint of business travel.

In accordance with the above policy, aiming to reduce greenhouse gas emissions, the Group took the following measures: (i) control the frequency of employees not taking public transportation to work; and (ii) limit the number of business trips of employees.

#### Hazardous waste discharge and related measures

The hazardous wastes produced by the Group are mainly organic solvents and paints generated from paint spraying.

As these wastes are chemical wastes, they must be handled with due care in order to avoid contamination of soil or drainage system. The Group stores these wastes at designated locations with walls and leak-proof floors and disposes of these hazardous wastes according to the statutory requirements.

#### Non-hazardous waste discharge and related measures

The non-hazardous wastes produced by the Group are mainly household wastes, and an environmental policy has been established to encourage employees to dispose of the office waste generated in an appropriate and eco-friendly manner. The Group has duly cleared and transported household wastes in a timely manner to prevent contamination of communities by smell, stink and flies.

The Group promotes waste reduction practices, including source reduction, reuse, clean recycling, recovery and landfill. The Group encourages employees to purchase longer-life supplies or equipment, install recycling bins to collect recyclable materials (such as waste paper, glass or aluminum bottles, metals and plastics) and arrange for recyclers to collect recyclable materials.

## A. 環境範疇(續)

### A.1 排放及污染物(續)

#### 氣體排放及相關措施(續)

本集團明白僱員外出公幹產生大量間接溫室氣體排放，並要求僱員使用電話會議而非海外會議，短途行程使用鐵路而非飛機，以減少外出公幹之碳足跡。

據上述政策，為減少溫室氣體排放，本集團採取以下措施：(i)控制僱員不乘坐公共交通工具上班的頻率；及(ii)控制僱員的出差量。

#### 有害廢棄物排放及相關措施

本集團所產生之有害廢棄物主要指噴漆所產生之有機溶劑及漆料。

由於該等廢棄物為化學廢物，故須謹慎處理以避免化學廢物污染土壤或排水系統。本集團於設有牆壁及防滲漏地板之指定地點存放該等廢物，並根據法定規定處理該等有害廢棄物。

#### 無害廢棄物排放及相關措施

本集團產生之無害廢棄物主要指家居垃圾，並已制定環保政策鼓勵僱員以適當及環保的方式處理所產生之辦公廢棄物。本集團已適時清理並運走家居垃圾，以防止因產生異味、臭味及蒼蠅而污染社區。

本集團提倡減廢常規，包括於源頭減廢、再利用、清潔循環利用、回收及減少填埋處理。本集團鼓勵僱員購買壽命較長之供應品或設備，安裝回收桶收集可循環物料（如廢紙、玻璃瓶或鋁瓶、金屬及塑料），並安排回收商收集可循環物料。

A. ENVIRONMENTAL AREA (Continued)

A.1 Emissions and Pollutants (Continued)

**Non-hazardous waste discharge and related measures (Continued)**

Non-hazardous waste is prioritised for recycling, otherwise it will be sent to landfill or incineration. In accordance with the above policy, aiming to reduce non-hazardous waste, the Group took the following measures: (i) control of commercial waste generated by employees; (ii) control of paper waste; and (iii) control the amount of non-hazardous waste to be sent directly to landfill or incineration without recycling.

The environmental KPIs for the Group's waste discharge in FY2024 are set out in the table below:

| Environmental KPIs                       | 環境指標             | Unit<br>單位                  | FY2024<br>2024年度 | FY2023<br>2023年度 |
|------------------------------------------|------------------|-----------------------------|------------------|------------------|
| <b>Waste</b>                             | <b>廢棄物</b>       |                             |                  |                  |
| Total hazardous waste produced (Note 1)  | 所產生有害廢棄物總量 (附註1) | Kg<br>千克                    | N/A 不適用          | N/A 不適用          |
| Hazardous waste production intensity     | 所產生有害廢棄物密度       | Kg per employee<br>千克/每僱員人數 | N/A 不適用          | N/A 不適用          |
| Non-hazardous waste production intensity | 所產生無害廢棄物密度       | Kg<br>千克                    | 2,400            | 580              |
| Non-hazardous waste production intensity | 所產生無害廢棄物密度       | Kg per employee<br>千克/每僱員人數 | 57.14            | 14.87            |

Note 1: In FY2024 and FY2023, the Group generated no hazardous waste.

In order to better manage its material issues and environmental performance, the Group has decided to set quantitative targets for waste discharge for FY2026 as follows:

| Environmental KPIs<br>環境指標                             | Emission reduction target<br>減排目標                                | Baseline year<br>基準年度 | Status<br>狀態       |
|--------------------------------------------------------|------------------------------------------------------------------|-----------------------|--------------------|
| Hazardous waste production intensity<br>所產生有害廢棄物密度     | No generation of hazardous waste by FY2026<br>於2026年度前維持不產生有害廢棄物 | FY2023<br>2023年度      | In progress<br>進行中 |
| Non-hazardous waste production intensity<br>所產生無害廢棄物密度 | 3% decrease by FY2026<br>於2026年度前節省3%                            | FY2023<br>2023年度      | In progress<br>進行中 |

A. 環境範疇(續)

A.1 排放及污染物(續)

**無害廢棄物排放及相關措施(續)**

無害廢棄物優先回收利用，否則將被送往堆填或焚化。根據上述政策，為減少無害廢棄物，本集團採取以下措施：(i)控制僱員產生的商業廢物；(ii)控制紙張浪費；及(iii)控制直接送往堆填或焚燒而不進行回收的無害廢棄物數量。

於2024年度，本集團廢棄物排放的關鍵環境績效指標載列於下表：

附註1：於2024年度及2023年度，本集團並無產生有害廢棄物。

為更好地管理本集團的重大議題及其在環境方面的表現，本集團決定設定2026年度廢棄物排放的量化目標如下：

## A. ENVIRONMENTAL AREA *(Continued)*

### A.1 Emissions and Pollutants *(Continued)*

#### **Non-hazardous waste discharge and related measures** *(Continued)*

In line with the above energy conservation and emission reduction measures and compliance guidelines, the Group strictly regulates its business operations to ensure compliance with national and local laws and regulations relating to environmental protection and pollutant discharge or emissions. In FY2024, there were no serious violations of the Environmental Protection Law of the People's Republic of China and other relevant laws and regulations relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste that had a significant impact on the environment. In addition, no big fines or sanctions were reported in FY2024 for violations of relevant laws and regulations.

### A.2 Use of Resources

The Group mainly utilises electricity and water during the course of business. Electricity is consumed through lighting and air conditioning during production and broadcasting. Water consumption for domestic purposes refers to office water use.

## A. 環境範疇(續)

### A.1 排放及污染物(續)

#### **無害廢棄物排放及相關措施(續)**

綜合上述節能減排措施及合規指引，本集團嚴格規管其業務的營運，以確保遵守與環保及污染物排放有關的國家及地方法律及法規。於2024年度，概無嚴重違反《中華人民共和國環境保護法》及有關廢氣及溫室氣體排放、向水資源及土地排放污染物以及產生對環境造成重大影響的有害及無害廢棄物的其他相關法律及法規的行為。此外，於2024年度內，並無因違反相關法律及法規而招致重大罰款或制裁的報告。

### A.2 資源使用

本集團於業務過程中主要使用電力及水。於製作及廣播時透過照明及空調消耗電力。生活用途耗水指辦公室用水。

## A. ENVIRONMENTAL AREA (Continued)

## A.2 Use of Resources (Continued)

The Group's total energy and water consumption and total paper used as packaging materials used in FY2024 are set out in the table below:

| Total resource usage                                    | 資源使用總量             | Unit<br>單位                                | FY2024<br>2024年度 | FY2023<br>2023年度 |
|---------------------------------------------------------|--------------------|-------------------------------------------|------------------|------------------|
| <b>Total energy consumption by type</b>                 | <b>按類型劃分的能源總耗量</b> |                                           |                  |                  |
| Consumption of purchased electricity                    | 所耗用購買的電力           | KWh 千瓦時                                   | 51,285           | 48,923           |
| Gasoline consumption (Note 1)                           | 所耗用汽油(附註1)         | KWh 千瓦時                                   | N/A 不適用          | N/A 不適用          |
| Total energy consumption                                | 能源總耗量              | KWh 千瓦時                                   | 51,285           | 48,923           |
| Energy consumption intensity                            | 耗能密度               | KWh per employee<br>千瓦時/<br>每僱員人數         | 1,221.07         | 1,254.44         |
| Water consumption                                       | 耗水                 | Cubic metre<br>立方米                        | 1,012            | 876              |
| Water consumption intensity                             | 耗水密度               | Cubic metre per employee<br>立方米/<br>每僱員人數 | 24.10            | 22.46            |
| Total paper used as packaging materials (Note 2)        | 包裝材料所用紙總量<br>(附註2) | Kg 千克                                     | N/A 不適用          | N/A 不適用          |
| Intensity of paper used as packaging materials (Note 2) | 包裝材料所用紙密度<br>(附註2) | Kg per employee<br>千克/<br>每僱員人數           | N/A 不適用          | N/A 不適用          |

Note 1: The Group did not use automobiles and therefore did not consume any gasoline.

Note 2: As the Group used very little paper as packaging materials for its products or services, no relevant data was collected.

## A. 環境範疇(續)

## A.2 資源使用(續)

於2024年度，本集團所耗用能源及水總量以及包裝材料所用紙的總量載列於下表：

附註1：本集團沒有使用汽車，因此沒有任何所耗用汽油。

附註2：本集團提供的產品或服務包裝材料所用紙極少，故並無收集相關數據。

A. ENVIRONMENTAL AREA (Continued)

A.2 Use of Resources (Continued)

In order to better manage its material issues and environmental performance, the Group has decided to set quantitative targets for the use of resources for FY2026 as follows:

| Environmental KPIs<br>環境指標           | Resource conservation target<br>節約目標  | Baseline year<br>基準年 | Status<br>狀態       |
|--------------------------------------|---------------------------------------|----------------------|--------------------|
| Energy consumption intensity<br>耗能密度 | 3% decrease by FY2026<br>於2026年度前節省3% | FY2023<br>2023年度     | In progress<br>進行中 |
| Water consumption intensity<br>耗水密度  | 3% decrease by FY2026<br>於2026年度前節省3% | FY2023<br>2023年度     | In progress<br>進行中 |

The Group did not use packaging materials and therefore did not set quantitative targets for the paper used as packaging materials.

In order to effectively consume electricity and water, the Group took the following measures to reduce consumption, including:

- turning off idle electronic devices and switching off lights before leaving the office and studio;
- repairing and maintaining electronic devices on a regular basis to avoid overconsumption due to malfunction;
- deploying energy-efficient devices which carry energy labels issued by the Electrical and Mechanical Services Department; and
- advocating the temperature of 25.5 degrees Celsius in offices and studios.

The resources used by the Group in offices involve water, electricity and paper. The Group's ability to use energy efficiently can be seen from its intentions and initiatives to reduce energy consumption. Energy consumption has a direct impact on the Group's environmental footprint and operating costs and causes exposure to certain risks, e.g., energy supply and price fluctuations. The Group's policies and measures for the management of energy use are described above. The Group considers that these policies have been adopted and measures have been taken in FY2024.

A. 環境範疇(續)

A.2 資源使用(續)

為更好地管理本集團的重大議題及其在環境方面的表現，本集團決定設定2026年度資源使用的量化目標如下：

本集團沒有使用包裝材料，因此沒有設定包裝材料所用紙的量化目標。

為有效耗電和耗水，本集團採取下列措施以減少消耗，包括：

- 關掉閒置之電子設備並於離開辦公室及工作室前關燈；
- 定期維修及保養電子設備以避免因故障所致之過度消耗；
- 配備能源效益裝置，該等裝置印有由機電工程署發出之能源標籤；及
- 提倡辦公室及工作室溫度保持攝氏25.5度。

本集團辦公室所用資源涉及用水、用電及用紙。本集團有效利用能源的能力可以透過其降低能源消耗的意圖和措施來體現。能源消耗直接影響本集團的環境足跡、運營成本及面臨若干風險(例如能源供應及價格的波動)。本集團針對能源使用管理的政策和措施已在上文闡述。本集團於2024年度已採納該等政策並已採取措施。

## A. ENVIRONMENTAL AREA *(Continued)*

### A.2 Use of Resources *(Continued)*

The Group's ability to use water efficiently can be seen from its intentions and initiatives to reduce water consumption. Water consumption has a direct impact on the Group's environmental footprint and operating costs and causes exposure to certain risks, e.g., reliance on water sources that may be considered sensitive due to their relative size or function; or the status of a system that may be rare, threatened, or endangered; or its support for a particular endangered plant or animal). There were no difficulties in sourcing water that is fit for purpose for the Group in FY2024.

### A.3 The Environment and Natural Resources

The Group, a member of the community, is proactive to protect the environment.

The Group has established an environmental management system which has been certified to comply with ISO14001. The Group will distribute practical tips and information about environmental protection to management and employees on a regular basis to minimise the impact of the business on the environment.

As an environmentalist, the Group adopted the following measure to make effective use of natural resources apart from electricity and water, including:

- reducing the use of paper and encouraging duplex printing and reusing of single-side printed paper;
- strictly complying with relevant environmental laws and regulations, including local laws and regulations on environment in the PRC and Hong Kong, such as the Environmental Protection Law of the People's Republic of China, the Law on the Prevention and Control of Atmospheric Pollution of the People's Republic of China and the Regulations on Urban Drainage and Sewage Treatment; and
- periodically evaluating and analysing data to manage resource usage more effectively.

## A. 環境範疇(續)

### A.2 資源使用(續)

本集團有效利用水的能力可以透過其減少用水量的意圖和措施來體現。耗水量直接影響本集團的環境足跡、運營成本及面臨若干風險(例如, 依靠可能因其相對規模或功能而被認為敏感的水源; 或者可能為罕見的、受到威脅的或瀕危的系統的狀態; 或者其可能支持某一特定瀕危植物或動物)。於2024年度, 在求取適合本集團使用的水源方面並無遭遇任何困難。

### A.3 環境及天然資源

本集團為社區一員並積極保護環境。

本集團設有環境管理系統, 並符合ISO14001之認證。本集團將定期向管理層及僱員分發有關環保之實用小貼士及資料, 以盡量減少業務對環境造成的影響。

身為環保成員, 本集團採取下列措施以有效使用自然資源(水電除外), 包括:

- 減少用紙及鼓勵雙面印刷以及重用單面打印紙張;
- 本集團嚴格遵守相關環境法律及法規, 包括中國及香港本地之環境法律及法規, 例如《中華人民共和國環境保護法》、《中華人民共和國大氣污染防治法》及《城鎮排水與污水處理條例》; 及
- 定期評估分析數據, 旨在更有效管理資源使用。



## A. ENVIRONMENTAL AREA *(Continued)*

### A.4 Climate Change

With growing public awareness of climate change, climate change is one of the most frequently discussed topics among companies. The Group is no exception and pays increasing attention to the potential impact of climate change on its businesses and operations. The Group periodically reviews global and local government policies, regulatory updates and market trends to identify potential climate-related risks that may affect the Group's business operations.

In accordance with the reporting framework developed by the Task Force on Climate-Related Financial Disclosure, climate-related risks that may affect business are categorized into physical risks and transition risks. Physical risks are risks related to physical impacts of climate change which can be driven by events such as floods and typhoons (acute risks) or longer-term shifts in climate patterns such as sustained high temperatures and sea level rise (chronic risks). Transition risks are risks related to the transition to a lower-carbon economy, which may entail policy, legal, technology, and market changes to address mitigation and adaptation requirements related to climate change.

Where physical or transition risks are identified that have a material impact on the Group's business operations, the Group will, where necessary, develop response plans, changing its business strategies and revising its development plans, to mitigate the negative impact of the climate-related risks.

Continuous efforts will be made to incorporate sustainability practices into its business operations and prepare and maintain sufficient resources to manage identified climate-related risks and examine potential remedial measures.

There were no climate-related risks (including physical and transition risks) that had a significant impact on the Group in FY2024.

## A. 環境範疇(續)

### A.4 氣候變化

大眾對氣候變化的意識不斷提高，氣候變化亦為公司間最常探討的話題之一。本集團亦不例外，日益關注氣候變化對本集團業務及營運的潛在影響。本集團定期審閱全球及地方政府政策、監管更新及市場趨勢，以識別可能影響本集團業務營運的潛在氣候相關風險。

根據氣候相關財務資料披露工作組制定的報告框架，可能影響業務的氣候相關風險分為物理風險及過渡風險兩大類。物理風險為與氣候變化的物理影響有關的風險，可能因洪水及颱風等事件(急性風險)或持續高溫及海平面上升等氣候規律的長期變化(慢性風險)所致。過渡風險為與過渡至低碳經濟有關的風險，為應對氣候變化制定緩解和適應方案時，可能引致政策、法律、科技及市場方面的變化。

當發現所面對的物理風險或過渡風險對本集團的業務營運存在重大影響時，本集團將於必要時制定應對計劃，例如改變業務策略及修訂發展計劃，以降低有關氣候相關風險的負面影響。

本集團將繼續把可持續發展常規納入其業務營運，並準備及維持充足資源，藉以管理已識別的氣候相關風險及研究潛在補救措施。

於2024年度，概無對本集團有重大影響的氣候相關風險(包括物理及過渡風險)。

## B. SOCIAL AREA

### B.1 Employment and Labour Practices

The Group advocates an employee-friendly environment with fair and equal opportunities for all, regardless of age, gender, race, colour, sexual orientation, disability or marital status, in order to increase employees' satisfaction and sense of belonging. The Group also offers competitive remuneration for employees and tries to provide a platform for employees to realise their personal value.

The Group has formulated a set of comprehensive human resources policies on employment, promotion, dismissal, training, benefits and remuneration and updates its human resources policies from time to time to avoid violations of labour laws.

The Group has established human resources policies and procedures and incorporated additional bonuses and incentives into the remuneration system. The remuneration of employees is determined according to the positions they hold and adjusted with the market rate. The welfare that the Group provides includes pension and medical insurance. The employee handbook also highlights important information of policies on remuneration and employee benefits including medical insurance, termination rights, business ethics and leaves.

Employees' performance is evaluated in due course and reflected in their remuneration accordingly. The Group, which values the personal development of employees, has established training programmes for employees to cultivate potential future leaders.

Social activities such as annual dinner, team building and other social events are organised for employees in order to achieve work-life balance, reduce their stress and discomfort, boost their morale and enhance the bonding with employees.

## B. 社會範疇

### B.1 僱傭及勞工常規

本集團提倡僱員友善環境，為所有人提供公正平等之機會，而不論年齡、性別、種族、膚色、性取向、殘疾或婚姻狀況，從而提高僱員滿意度及歸屬感。本集團亦向僱員提供具競爭力之薪酬，並致力為僱員提供平台，讓彼等實現個人價值。

本集團已制定一套有關僱傭、升遷、解僱、培訓、福利及薪酬之全面人力資源政策，並不時更新人力資源政策以避免違反勞工法律。

本集團已制定人力資源政策及程序，並於薪酬制度加入額外花紅及獎勵。僱員薪酬按其所擔任之職務釐定並依市場水平調整。本集團提供包括退休金、醫療保險等福利。員工手冊亦強調薪酬、僱員福利(包括醫療保險、終止權利、商業操守及休假福利)政策等重要資料。

僱員表現會適時評估，以相應反映於僱員薪酬。本集團重視僱員個人發展並建立僱員培訓課程，以培育未來潛在領導人。

本集團為僱員舉行週年晚宴、團隊建設及其他社交事項等社會活動，令彼等於工作與生活之間取得平衡、減輕員工壓力及不適、提升僱員士氣並增強與僱員之間之關係。

## B. SOCIAL AREA (Continued)

### B.1 Employment and Labour Practices (Continued)

The composition of the Group's workforce by gender, age group, geographical region and employment type as at 31 March 2024 is as follows:

| Statistics on employees by category | 按不同類別劃分的僱員統計數字 | FY2024<br>2024年度 | FY2023<br>2023年度 |
|-------------------------------------|----------------|------------------|------------------|
| By gender                           | 按性別劃分          |                  |                  |
| - Male                              | - 男性           | 24 (57%)         | 20 (51%)         |
| - Female                            | - 女性           | 18 (43%)         | 19 (49%)         |
|                                     |                | 42 (100%)        | 39 (100%)        |
| By age group                        | 按年齡組別劃分        |                  |                  |
| - Under 30 years old                | - 30歲以下        | 7 (16%)          | 6 (15%)          |
| - 30 to 50 years old                | - 30至50歲       | 20 (48%)         | 18 (46%)         |
| - Over 50 years old                 | - 50歲以上        | 15 (36%)         | 15 (39%)         |
|                                     |                | 42 (100%)        | 39 (100%)        |
| By geographical region              | 按地區劃分          |                  |                  |
| - Mainland China                    | - 中國內地         | 26 (62%)         | 23 (59%)         |
| - Hong Kong                         | - 香港           | 16 (38%)         | 16 (41%)         |
|                                     |                | 42 (100%)        | 39 (100%)        |
| By employment type                  | 按僱傭類型劃分        |                  |                  |
| - Full-time                         | - 全職           | 34 (81%)         | 35 (90%)         |
| - Part-time                         | - 兼職           | 8 (19%)          | 4 (10%)          |
|                                     |                | 42 (100%)        | 39 (100%)        |

## B. 社會範疇(續)

### B.1 僱傭及勞工常規(續)

截至2024年3月31日，本集團按性別、年齡組別、地區及僱傭類型劃分的勞動力構成情況如下：

## B. SOCIAL AREA (Continued)

### B.1 Employment and Labour Practices (Continued)

The Group's employee turnover rate by category as at 31 March 2024 is as follows:

| Employee turnover rate | 僱員流失比率     | FY2024<br>2024年度 | FY2023<br>2023年度 |
|------------------------|------------|------------------|------------------|
| By gender (Note 1)     | 按性別劃分(附註1) |                  |                  |
| - Male                 | - 男性       | 4%               | 60%              |
| - Female               | - 女性       | 22%              | 26%              |
| By age group           | 按年齡組別劃分    |                  |                  |
| - Under 30 years old   | - 30歲以下    | 14%              | 33%              |
| - 30 to 50 years old   | - 30至50歲   | 10%              | 50%              |
| - Over 50 years old    | - 50歲以上    | 15%              | 40%              |
| By geographical region | 按地區劃分      |                  |                  |
| - Mainland China       | - 中國內地     | 8%               | 39%              |
| - Hong Kong            | - 香港       | 19%              | 50%              |

Note 1: The employee turnover rate by category is calculated by dividing the total number of employees leaving the Group in that category by the total number of employees in the corresponding category as at the end of the year.

The Group strictly regulates its business operations to ensure compliance with national and local laws and regulations relating to employment in the course of its operations. In FY2024, there were no serious violations of the Labour Law of the People's Republic of China (the "PRC Labour Law"), the Labour Contract Law of the People's Republic of China (the "PRC Labour Contract Law"), the Employment Ordinance (Chapter 57 of the Laws of Hong Kong), the Employees' Compensation Ordinance of Hong Kong and other relevant employment laws applicable to the jurisdictions in which the Group operates. In addition, no big fines or sanctions were reported in FY2024 for violations of relevant laws and regulations.

## B. 社會範疇(續)

### B.1 僱傭及勞工常規(續)

截至2024年3月31日，本集團按類別劃分的僱員流失比率如下：

附註1：按類別劃分的僱員流失比率乃按該類別離職的僱員總數除以於年底相應類別的僱員總數計算。

本集團嚴格規管其業務的營運，以確保於營運過程中遵守與僱傭相關的國家及地方法律及法規。於2024年度，概無嚴重違反《中華人民共和國勞動法》（「中國勞動法」）、《中華人民共和國勞動合同法》（「中國勞動合同法」）、香港法例第57章《僱傭條例》、香港《僱員補償條例》及適用於本集團營運所在司法管轄區之其他相關僱傭法律。此外，於2024年度內，並無因違反相關法律及法規而招致重大罰款或制裁的報告。

## B. SOCIAL AREA *(Continued)*

### B.2 Health and Safety

Employees are crucial to the Group and maintaining employees' occupational health and safety is also of great importance to the Group.

The Group adopts fire protection measures, including providing fire-fighting equipment such as fire extinguishers and fire detectors, and checking them regularly to prevent any fire outbreak. Employees also participate in regular fire drills, and smoking is prohibited in all areas.

Apart from this, as the Group is engaged in the sales of new energy electric vehicles, it stores a variety of chemicals that may harm safety. The Group pays more attention to storage, handles these chemicals in a timely and appropriate manner, and raises employees' awareness to avoid any gas leakage, fire or explosion due to improper storage. The Group has a guide and tips on the use of the materials.

In FY2024, FY2023 and FY2022, the Group did not see any work-related fatalities and injuries, and lost zero days due to work-related injuries.

The Group strictly regulates its business operations in Mainland China and Hong Kong to ensure compliance with national and local laws and regulations relating to health and safety in the course of its operations. In FY2024, there were no serious violations of the Regulation on Work-related Injury Insurance of the People's Republic of China, the Rules on the Determination of Work-related Injuries, the Law on Prevention and Treatment of Occupational Diseases of the People's Republic of China, the Waste Disposal (Chemical Waste) (General) Regulation, the Occupational Safety and Health Ordinance, as well as relevant laws and regulations relating to providing a safe working environment and protecting employees from occupational hazards that had a significant impact. In addition, no big fines or sanctions were reported in FY2024 for violations of relevant laws and regulations.

## B. 社會範疇(續)

### B.2 健康及安全

僱員對本集團至關重要，而維持僱員職業健康與安全對本集團亦相當重要。

本集團亦採取防火保護措施，包括配備滅火器及火災偵測設備等消防設備，並定期檢查，防止任何火災爆發。員工亦定期參與消防演習，且所有區域禁止吸煙。

此外，由於本集團經營新能源電動汽車銷售業務，故此存放多種可能損害安全之化學物。本集團更加關注存放情況，適時適當處理該等化學物並提高員工安全意識，以避免因存放不當而產生之任何氣體洩漏、火災或爆炸。本集團設有使用材料之指導手冊及使用該等材料之提示。

於2024年度、2023年度及2022年度，本集團並無任何工作相關致命事故及工傷，而因工傷損失工作日數為零天。

本集團嚴格規管於中國內地及香港業務的營運，以確保於營運過程中遵守與健康及安全相關的國家及地方法律及法規。於2024年度，並無嚴重違反《中華人民共和國工傷保險條例》、《工傷認定方法》、《中華人民共和國職業病防治法》、《廢物處理(化學廢物)(一般)規例》、《職業安全及健康條例》及與提供安全工作環境及保障僱員免受職業危害相關的有關法律及法規並有重大影響之行為。此外，於2024年度，並無因違反相關法律及法規而招致重大罰款或制裁的報告。

## B. SOCIAL AREA *(Continued)*

### B.3 Development and Training

The Group, which values the personal development of employees, has established training programmes for employees to cultivate potential future leaders.

The Group encourages lifelong learning to adapt to the rapidly changing world. Employees are encouraged for continuous development so that they can broaden and expand their skillset and mindset through training, grow together with the Group and ultimately contribute to the society.

For the growth of its employees, the Group held a number of internal and external training sessions and seminars on a regular basis in FY2024. Those programmes focus on many aspects, including but not limited to finance, accounting, corporate governance and others directly related to the business of the Group. More importantly, the trainings focus on improving the employees' knowledge, skills and attitude. The Group reserves a training fund for Directors and all levels of employees and reviews annually if the fund is sufficient.

It provides counselling and on-the-job training to assist new hires in familiarising themselves with the Group. Annual assessments on employees allow the Group and employees to review where performance can be enhanced or improved afterwards.

## B. 社會範疇 *(續)*

### B.3 發展與培訓

本集團重視僱員個人發展，故為僱員設立培訓課程，以培育未來潛在領導人才。

本集團鼓勵終身學習以適應瞬息萬變之世界。本集團鼓勵僱員持續發展，使僱員能通過培訓擴闊及拓展彼等之技能水平及思維，並與本集團共同成長及最終可貢獻社會。

為使本集團員工成長，本集團已於2024年度定期舉行多個內外部培訓及研討會。該等課程著重多個範疇，包括但不限於金融、會計、企業管治及其他與本集團業務直接相關者。更重要的是，該等培訓著重於改進僱員知識、技能及態度。本集團為董事及所有階層員工預留培訓基金，並且每年審閱該基金是否充足。

為協助新進員工熟悉本集團，本集團提供輔導及在職訓練。每年進行員工評估，令本集團及員工檢討可事後增進或改進其表現之處。

## B. SOCIAL AREA (Continued)

## B.3 Development and Training (Continued)

The percentages of employees trained in FY2024 are as follows:

| By employee category                     | 按僱員類別劃分      | FY2024<br>2024年度 | FY2023<br>2023年度 |
|------------------------------------------|--------------|------------------|------------------|
| Percentage of employees trained (Note 1) | 受訓僱員百分比(附註1) | 81%              | 100%             |
| By gender (Note 2)                       | 按性別劃分(附註2)   |                  |                  |
| - Male                                   | - 男性         | 47%              | 51%              |
| - Female                                 | - 女性         | 53%              | 49%              |
| By employee category (Note 2)            | 按僱員類別劃分(附註2) |                  |                  |
| - Senior                                 | - 高級         | 33%              | 26%              |
| - Middle                                 | - 中級         | 29%              | 23%              |
| - Junior                                 | - 初級         | 38%              | 51%              |

Note 1: The percentage of employees trained is calculated by dividing the number of employees trained by the number of employees as at the end of the year.

Note 2: The percentage of employees trained by category is calculated by dividing the number of employees trained in that category by the number of employees trained.

The Group provides in-house training and development programmes to enhance the skills and knowledge of its employees. During FY2024, all Directors participated in continuing professional development activities by reading regulatory updates and/or attending seminars or workshops related to businesses or Directors' responsibilities.

Information on the average training hours completed per employee by gender and employee category is considered immaterial and is therefore not covered in this report.

## B. 社會範疇(續)

## B.3 發展與培訓(續)

於2024年度，受訓僱員百分比如下：

附註1：受訓僱員的百分比乃按參加培訓僱員人數除以於年底僱員人數計算。

附註2：按類別劃分的受訓僱員分項乃按該類別受訓僱員人數除以參加培訓僱員人數計算。

本集團於內部提供培訓及發展課程，以提升僱員之技能及知識。於2024年度內，全體董事通過閱讀法規更新資料及／或參加與業務或董事職責相關的研討會或討論會參與持續職業發展活動。

有關按性別及僱傭類別劃分的每名僱員完成受訓的平均時數的資料被認為並不重大，因此本報告並無涵蓋。

## B. SOCIAL AREA *(Continued)*

### B.4 Labour Standards

The Group strictly prohibits the employment of any person under the legal working age or without any identification documents. In the recruitment process, the human resources department will request candidates to present valid identification documents. Other than that, the human resources department will check the information to be provided. The Group has strictly obeyed relevant local laws on equal employment opportunities. The Group signs mutually agreed labour contracts with all employees.

The Group has established an anonymous whistling-blowing system to encourage employees to blow the whistle if they are forced to do against their will or under threat of punishment. Through such system, the Group could become more transparent and fair.

In FY2024, no labour disputes occurred between the Company and employees. The Group strictly regulates its business operations to ensure compliance with national and local laws and regulations relating to labour standards in the course of its operations. In FY2024, there were no serious violations of the PRC Labour Law, the Provisions on the Prohibition of Using Child Labour, the Employment Ordinance (Chapter 57 of the Laws of Hong Kong), and relevant laws and regulations relating to preventing child or forced labour that had a significant impact. In addition, no big fines or sanctions were reported in FY2024 for violations of relevant laws and regulations.

## B. 社會範疇 *(續)*

### B.4 勞工準則

本集團嚴格禁止僱用任何未滿合法工作年齡或並無持有任何身份證明文件之人士。於招聘過程中，人力資源部門將要求應徵者出示有效身份證明文件。此外，人力資源將就其所提供資料進行檢查。本集團已嚴格遵從當地有關平等僱傭機會之法律。本集團與全體僱員簽訂雙方同意之勞動合同。

本集團設立匿名舉報機制，鼓勵員工於被迫違背個人意願或面臨處罰威脅時舉報。透過該機制，本集團可更透明公正。

於2024年度，本公司與員工之間並無勞資糾紛。本集團嚴格規管其業務的營運，以確保於營運過程中遵守有關勞工準則的國家及當地法律及法規。於2024年度，並無嚴重違反中國勞動法、《禁止使用童工規定》、香港法例第57章《僱傭條例》以及與防止童工或強制勞工相關的有關法律及法規並有重大影響之行為。此外，於2024年度，並無因發生違反相關法律及法規的行為而招致重大罰款或制裁的報告。



## B. SOCIAL AREA (Continued)

### B.5 Supply Chain Management

The Group values every stakeholder, especially suppliers, as it could provide a profound impact on businesses.

The Group believes that maintaining a good relationship with suppliers could bring a competitive edge, enhance the quality of services brought to customers and ultimately create better results. In FY2024, the Group's suppliers remained stable and steadily rendered services and materials to the Group. The Group believes that these suppliers could maintain long-term business relationships and ensure economic benefits and legitimate rights and interests of both parties.

The Group requires suppliers to provide the Group with the latest quality, health and safety standards for its products and services to ensure compliance with environmental laws and regulations and labour standards. Contracts for the procurement of products and services must be based solely on specifications, quality, service, pricing, tendering and applicable environmental and social considerations.

The Group requires impartiality in the selection of suppliers and service providers, maximum competitiveness in the tender process, approval of contract terms, compliance with laws and regulations, prevention and detection of bribery or fraud in the tender and procurement process, and improvement of procurement efficiency and reduction of costs.

In FY2024, the Group was not aware of any material actual and potential adverse impact on business ethics, environmental protection, human rights and labour practices by any of its major suppliers, nor was it aware of any irregularities on any human rights-related matters.

The number of suppliers by geographical region in FY2024 is as follows:

| Geographical region | 地理區域 | FY2024<br>2024年度 | FY2023<br>2023年度 |
|---------------------|------|------------------|------------------|
| Mainland China      | 中國內地 | 6                | 6                |
| Hong Kong           | 香港   | 3                | 2                |

## B. 社會範疇(續)

### B.5 供應鏈管理

本集團重視每名持份者，特別是供應商，因其可對業務帶來深遠影響。

本集團深信與供應商維持良好關係能帶來競爭優勢，提高向客戶提供服務之質素，從而創造佳績。於2024年度，本集團供應商維持穩定，亦穩固地向本集團提供服務及材料。本集團相信該等供應商可維持長期業務關係，並確保經濟利益以及雙方合法權利及利益。

本集團要求供應商向本集團提供產品及服務之最新質量、健康及安全標準，確保符合環境法律及法規及勞工準則。訂約採購產品及服務必須純粹建基於規格、品質、服務、定價、招標及適用的環境和社會考慮因素。

本集團規定挑選供應商及服務提供商時必須公正，最大限度發揮招標程序的競爭性，審批合約條款，遵守法律及法規，防止及檢測招標及採購程序中的賄賂或欺詐行為，同時提升採購效率及減省成本。

於2024年度，本集團概不知悉任何主要供應商對商業道德、環保、人權及勞工常規造成任何重大實際及潛在不利影響，亦不知悉任何彼等有任何人權相關事宜的不合規事件。

於2024年度，按地理區域劃分的供應商數量如下：

## B. SOCIAL AREA (Continued)

### B.6 Product Responsibility

The Group attaches great importance to the quality of services and the loyalty of customers and business partners. Customers are the top priority of the Group, which places emphasis on their service experience and its after-sales service.

The Group has established and launched a customer communication system that enables customers to give feedback and allows the Group to gather, handle and analyse the feedback. The Group will then be able to make better responses to meet the needs and expectations of customers, thereby retaining loyal customers.

Moreover, the Group collects customers' personal information and has access to data about services. Therefore, the Group has established an information management system to provide guidance to employees on the maintenance and use of data and restrict the access or use where necessary to protect the interests of the Group. Data is classified into discloseable, internal and restricted/confidential data. The Group keeps customer information centrally and destroys it on a timely basis with due care, in order to protect consumer data and privacy.

The Group values the protection of intellectual property rights and complies with all applicable legal requirements prohibiting infringement of intellectual property rights.

Although the Group guarantees the quality of its services and products, the Group requires compensation for services and products with quality, safety or health problems in accordance with the terms of contracts on services and products. The Group requires a consistent approach and procedure to compensate all affected customers.

As for its trading business, the Group has established a return policy whereby customers can complain to the person in charge of sales and, with the approval of the management, return products with minor quality defects. Customers can lodge complaints through the social media channels for the Group's trading business and after-sales service staff will respond to customer inquiries and take follow-up actions on a regular basis.

## B. 社會範疇(續)

### B.6 產品責任

本集團非常重視服務質素以及客戶及業務夥伴之忠誠度。客戶為本集團首要之考量，而本集團著重彼等之服務體驗及售後服務。

本集團建立並推出客戶通訊系統，令客戶可提供反饋並使本集團可收集、處理及分析有關反饋。本集團隨後將可提供更佳回應以滿足客戶之需求及預期，藉此保留忠誠客戶。

此外，本集團收集客戶個人資訊及享有服務之資料。因此，本集團成立信息管理機制政策，為員工維護及使用資料提供指引，並於必要時限制存取或使用，以保護本集團之利益。資料根據公開、內部及限制／機密之程度分為不同級別。為保護消費者之資料及私隱，本集團將客戶資料集中保管並及時謹慎銷毀。

本集團重視保護知識產權，並遵守所有適用法律規定，禁止侵犯知識產權。

儘管本集團確保其服務及產品品質，本集團同時要求按照服務及產品合約條款補償存在質量、安全或健康問題的服務及產品。本集團規定以一致的方式及程序向所有受影響客戶進行賠償。

本集團的貿易業務設有退貨政策，客戶可向銷售負責人投訴，獲管理層批准後，產品出現輕微質量缺陷的可退貨。客戶可通過本集團貿易業務的社交媒體渠道進行投訴，售後服務人員將定期回覆客戶詢問並採取後續措施。

## B. SOCIAL AREA (Continued)

### B.6 Product Responsibility (Continued)

During FY2024, the Group did not recall any of its services or products for health and safety reasons, nor did it receive any complaints from customers regarding the quality of its services or products.

In FY2024, the Group was not aware of any serious violations of the Personal Data (Privacy) Ordinance relating to privacy matters relating to products and services provided by the Group that had a significant impact, and any serious violations of the Trade Descriptions Ordinance, the Copyright Ordinance, the Prevention of Copyright Piracy Ordinance and other applicable laws and regulations relating to health and safety, advertising, labelling and privacy matters relating to products and services provided by the Group and methods of redress that had a significant impact.

### B.7 Anti-corruption

#### Anti-corruption and Money Laundering

The Group attaches great importance to integrity and justice. The management of the Group established the code of conduct and its employees must strictly obey the code in their daily duties. Rules and regulations are communicated to employees from time to time. The Group expects employees to abide by laws, uphold their principles and resist any temptation of interests, in order to avoid corruption and money laundering.

None of the Directors, their associates or any shareholder of the Company who owns more than 5% of the issued share capital of the Company had any interest in any of the top five customers and the top five suppliers of the Group.

## B. 社會範疇(續)

### B.6 產品責任(續)

於2024年度，本集團並未因健康與安全問題召回任何服務或產品，亦無接到客戶對其服務或產品質量的任何投訴。

於2024年度，本集團概不知悉與本集團所提供產品及服務的私隱事宜有關並構成重大影響的任何嚴重違反《個人資料(私隱)條例》以及有任何嚴重違反《商品說明條例》、《版權條例》、《防止盜用版權條例》以及其他適用法例及規例的情況，令本集團所提供產品及服務的健康與安全、廣告、標籤及私隱事宜以及補救方法方面構成重大影響。

### B.7 反貪污

#### 反貪污及洗黑錢

本集團十分重視誠信及正義。本集團管理層制定行為守則，而本集團僱員須於日常職務中嚴格遵守該等守則。規則及法規經常透過不時與僱員溝通傳達。本集團期望僱員遵守法律、堅守彼等之原則並拒絕任何利益誘惑，以避免涉及貪污及洗黑錢。

董事、其聯繫人士或於本公司已發行股本中擁有超過5%權益之任何本公司股東，概無於本集團五大客戶及五大供應商中擁有任何權益。

## B. SOCIAL AREA (Continued)

### B.7 Anti-corruption (Continued)

#### Whistle-blowing Policy

The Group encourages employees, customers, suppliers or others to report activities involving conflicts of interest, bribery, extortion, fraud and money laundering. The Group has a whistle-blowing policy where a complaint channel was established for employees or others to confidentially and/or anonymously report any actual or suspected misconduct in relation to the Group.

In FY2024, the Group offered anti-corruption education and training materials to its Directors and employees to raise their awareness of ethics and corruption.

The Group strictly regulates its business operations in Mainland China and Hong Kong to ensure compliance with national and local laws and regulations on anti-corruption in the course of its operations. In FY2024, there were no serious violations of the Anti-unfair Competition Law of the People's Republic of China, the Prevention of Bribery Ordinance of Hong Kong and relevant laws and regulations relating to bribery, extortion, fraud and money laundering that had a significant impact. In addition, no big fines or sanctions have been reported by the Group in FY2024 for violations of relevant laws and regulations.

### B.8 Community Investment

#### Community Engagement

The Group values the communities where it operates and takes its responsibility for promoting the sustainable development and building a harmonious society. The Group plans to make different kinds of contributions including donations and charities. An assessment will be conducted on how to integrate business activities with the interests of communities. Furthermore, the Group is committed to providing employment opportunities for locals and promote the economic development of the community.

## B. 社會範疇(續)

### B.7 反貪污(續)

#### 舉報政策

本集團鼓勵僱員、客戶、供應商或其他人士舉報涉及利益衝突、賄賂、勒索、欺詐及洗黑錢的活動。本集團設有舉報政策，為僱員或其他人士建立投訴渠道，以私下及／或匿名匯報與本集團有關任何實際或疑似發生之不當行為。

於2024年度，本集團已向其董事及員工提供反腐敗教育及培訓材料，以提高彼等對道德及腐敗問題的意識。

本集團嚴格規管於中國內地及香港業務的營運，以確保於營運過程中遵守有關反貪污的國家及當地法律及法規。於2024年度，並無嚴重違反《中華人民共和國反不正當競爭法》、香港《防止賄賂條例》及賄賂、勒索、欺詐和洗黑錢有關的相關法律及法規並有重大影響之行為。此外，於2024年度，本集團並無發生違反相關法律及法規的行為而招致重大罰款或制裁的報告。

### B.8 社區投資

#### 社區參與

本集團重視所在社區並承擔推廣可持續發展及建立和諧社會之責任。本集團擬開展不同種類之貢獻，包括捐款、慈善貢獻等。本集團將就如何結合業務活動與社區利益進行評估。此外，本集團亦致力為當地人士提供就業機會，並促進社區經濟發展。