



**Alpha Professional Holdings Limited**

**阿爾法企業控股有限公司\***

*(Incorporated in Bermuda with limited liability)*

*(於百慕達註冊成立的有限公司)*

**(Stock Code 股份代號 : 948)**

**2022** 環境、社會  
及管治報告  
Environmental, Social and  
Governance Report

\* For identification purpose only 僅供識別

# Environmental, Social and Governance Report 2022

## 二零二二年度環境、社會及管治報告

### ABOUT THIS REPORT

Alpha Professional Holdings Limited (the “Company”, together with its subsidiaries (the “Group”)), hereby presents this Environmental, Social and Governance (“ESG”) Report (the “ESG Report” or “Report”) for the year ended 31 March 2022.

### OBJECTIVES

To comply with the requirements of the Environmental, Social and Governance Reporting Guide (the “ESG Guide”) as set forth in Appendix 27 to the Rules Governing the Listing of Securities (the “Listing Rules”) on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”), disclosures relating to the material ESG issues identified have been included in this ESG Report pursuant to the mandatory disclosure requirements and “comply or explain” provisions, which include general disclosure requirements and key performance indicators (“KPIs”) of the ESG Guide.

### ESG GOVERNANCE STRUCTURE

#### Board Statement

The Group recognises its corporate social responsibility owed to the society. Consequently, the board (the “Board”) of directors (the “Director(s)”) of the Company oversees ESG issues relating to the Group.

ESG issues are identified and evaluated for their potential material risks posed to the Group. Once identified, the Board neutralises such risks which arise from material ESG issues.

The Group integrates social and environmental aspects into its daily operations where practicable whilst balancing the cost of such integration against tangible returns.

### GOVERNANCE STRATEGY

ESG forms a crucial part of the risk management and internal control systems of the Group, where the Board is responsible for overseeing ESG strategy and reporting, and overseeing the management in the design, implementation and monitoring of the risk management and internal control systems to address the ESG-related issues.

The Group has established the following teams which were led by the Board to manage and handle ESG matters, their responsibilities are shown as follows:

### 關於本報告

Alpha Professional Holdings Limited 阿爾法企業控股有限公司\* (「本公司」, 及其附屬公司 (統稱為「本集團」)) 謹此提呈截至二零二二年三月三十一日止年度的環境、社會及管治 (「環境、社會及管治」) 報告 (「環境、社會及管治報告」或「報告」)。

### 目標

為遵循香港聯合交易所有限公司 (「聯交所」) 證券上市規則 (「上市規則」) 附錄27所載之環境、社會及管治報告指引 (「環境、社會及管治指引」) 規定, 有關已識別之重大環境、社會及管治事宜的披露已根據環境、社會及管治指引的強制披露規定及「不遵守就解釋」條文 (包括一般披露規定及關鍵績效指標 (「關鍵績效指標」)) 收錄於本環境、社會及管治報告。

### 環境、社會及管治的管治架構

#### 董事會聲明

本集團深知其對社會的企業社會責任。因此, 本公司董事 (「董事」) 會 (「董事會」) 負責監督與本集團有關的環境、社會及管治事宜。

本集團識別及評估環境、社會及管治事宜對其構成的潛在重大風險。一旦確定, 董事會將消除重大環境、社會及管治事宜所帶來的相關風險。

在可行情況下, 本集團將社會及環境層面整合在其日常運營中, 同時平衡該整合成本和有形回報。

### 管治策略

環境、社會及管治是本集團風險管理及內部控制系統的重要部分, 董事會負責監督環境、社會及管治策略及匯報, 並監察管理層設計、執行及監督風險管理及內部控制系統, 以處理環境、社會及管治相關事宜。

本集團已建立以下由董事會領導的團隊以管理及處理環境、社會及管治事項, 彼等的職責如下所示:

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### The Board

- Has overall responsibility over the Group's ESG strategy and reporting;
- Adopts top-down management approach in the management of ESG issues;
- Delegates ESG-related responsibilities to the audit committee of the Company (the "Audit Committee") and senior management;
- Ensures appropriate ESG-related goals and targets have been set up;
- Reviews the progress of ESG-related goals and targets; and
- Reviews and approves the ESG Report.

### Audit Committee

- Evaluates and determines ESG related risks through risk-assessment reviews;
- Reports to the Board on ESG related findings and issues; and
- Ensures there are appropriate and effective risk management and internal control systems relating to ESG matters.

### Senior Management

- Develops ESG policies and measures;
- Designs, implements and monitors the risk management and internal control systems relating to ESG matters;
- Ensures compliance with legal requirements relating to ESG matters;
- Sets up ESG-related goals and targets;
- Monitors the progress and performance of ESG initiatives;
- Reports to the Board on ESG work (including the progress of ESG-related goals and targets); and
- Prepares the ESG Report.

### 董事會

- 全面負責本集團的環境、社會及管治策略及匯報；
- 在管理環境、社會及管治事宜上採用自上而下的管理方法；
- 將與環境、社會及管治相關的職責授權予本公司審核委員會（「審核委員會」）及高級管理層；
- 確保已設立與環境、社會及管治相關的適當目標及指標；
- 檢討與環境、社會及管治相關的目標及指標的進展；及
- 檢討及審批環境、社會及管治報告。

### 審核委員會

- 透過風險評估審查評估及釐定環境、社會及管治相關風險；
- 向董事會匯報與環境、社會及管治相關的調查結果及問題；及
- 確保與環境、社會及管治事項相關的風險管理及內部控制系統屬適當及有效。

### 高級管理層

- 制定環境、社會及管治政策和措施；
- 設計、執行和監督與環境、社會及管治事項相關的風險管理及內部控制系統；
- 確保遵守與環境、社會及管治事項相關的法律規定；
- 設立與環境、社會及管治相關的目標及指標；
- 監督環境、社會及管治舉措的進展及表現；
- 向董事會匯報環境、社會及管治工作（包括與環境、社會及管治相關的目標及指標的進展）；及
- 編製環境、社會及管治報告。

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### Departments and Business Units

- Implements ESG policies and measures;
- Reports to the management on ESG work; and
- Collects feedback from stakeholders.

### GOAL AND PROGRESS REVIEW

The above teams also set environmental goals and social goals for the sustainability of the Group's business, such goals are shown as follows:

- While promoting the steady growth of our business, the Group regards social and environmental responsibility as one of the core values in its business operations;
- Key environmental concern of the Group is the consumption of energy and corresponding greenhouse gas emissions during the trading of milk powder and baby foods (the "Milk Products Business"), provision of mobile handset solution (the "Mobile Business") and property investment (the "Property Investment");
- The main goal/target of the Group related to environmental issues is to maintain stable energy efficiency;
- Key social concern of the Group is safety and well-being of employees as they are the foundation of business growth; and
- The main goal/target of the Group related to social issues is to maintain safe working environment and maintain close relationships with employees.

The teams regularly update the Board on the status of KPIs goals which include the environmental goals and the social goals. At the same time, the Board continues to monitor the risks posed to the Group from these material ESG issues. As business continues to evolve, the Board is constantly on the lookout for new ESG issues.

The Group is committed to undertake ESG responsibilities and improving its ESG performance by upholding good corporate governance standards, implementing environmental friendly measures, responding to stakeholders' expectation with practical actions and promoting the sustainable development of the Company.

### 部門及業務單位

- 執行環境、社會及管治政策及措施；
- 向管理層匯報環境、社會及管治工作；及
- 收集持份者的反饋。

### 目標和進展檢討

上述團隊亦為本集團業務的可持續性設定環境目標及社會目標，該等目標列示如下：

- 在促進我們的業務穩定增長的同時，本集團將社會和環境責任視為其業務運營的核心價值之一；
- 本集團的主要環境關注在於奶粉及嬰兒食品貿易（「奶類產品業務」）、提供手機解決方案（「手機業務」）以及物業投資（「物業投資」）過程中的能源消耗及相應的溫室氣體排放；
- 本集團與環境問題相關的主要目標／指標是保持穩定的能源效率；
- 本集團的主要社會關注是僱員的安全及健康，因為彼等是業務增長的基礎；及
- 本集團與社會問題相關的主要目標／指標是保證安全的工作環境並與僱員保持密切關係。

團隊定期向董事會更新關鍵績效指標目標（包括環境目標及社會目標）的現狀。與此同時，董事會繼續監督該等重大環境、社會及管治事宜給本集團帶來的風險。隨著業務不斷發展，董事會一直在關注新的環境、社會及管治事宜。

本集團致力承擔環境、社會及管治責任，並透過維持良好的企業管治標準、落實環保措施、以切實可行的行動回應持份者的期望以及促進本公司可持續發展，藉以提升其環境、社會及管治表現。

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### REPORTING SCOPE

During the year ended 31 March 2022, the Group was principally engaged in the Milk Products Business, the Mobile Business and the Property Investment. This ESG Report discloses the Group's performance on environmental and social aspects of the entire Group's businesses, while the ESG information contained in this Report covers the period from 1 April 2021 to 31 March 2022. The Group has expanded its Milk Products Business during the year, therefore, the environmental KPIs data for the new Hangzhou office is included in this ESG Report.

### REPORTING PRINCIPLES

This Report is prepared in accordance with the ESG Guide and based on the following reporting principles:

#### Materiality

The Group engages with its stakeholders to identify and assess ESG issues that matter most from their perspectives. The Group assesses the materiality of these ESG issues based on the corresponding risks posed on the sustainability on the Group's business.

#### Quantitative

Where applicable, the Group provided information on the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption disclosed in the respective sections in this Report.

#### Balance

The Group avoided intentional selections, omissions, or presentation formats that might inappropriately influence a decision or judgment to provide an unbiased picture of our performance.

#### Consistency

The Group applied consistent methodologies to allow for meaningful comparisons of ESG data over time.

### 報告範圍

於截至二零二二年三月三十一日止年度，本集團主要從事奶類產品業務、手機業務及物業投資。本環境、社會及管治報告披露本集團全部業務於環境及社會方面的表現，而本報告所載的環境、社會及管治資料涵蓋二零二一年四月一日至二零二二年三月三十一日期間。本集團於本年度擴展其奶類產品業務，因此，新設杭州辦公室的环境關鍵績效指標數據納入本環境、社會及管治報告。

### 報告原則

本報告乃根據環境、社會及管治指引及以下報告原則編製：

#### 重要性

本集團與其持份者合作，從彼等角度識別和評估最重要的環境、社會及管治事宜。本集團根據對本集團業務可持續性產生的相應風險來評估有關環境、社會及管治事宜的重要性。

#### 量化

在適用情況下，本集團於本報告各節中提供有關所用標準、方法、假設及／或計算工具，以及所使用的轉換因素來源的資料，用於匯報已披露的排放量／能源耗用。

#### 平衡

本集團避免可能會對決策或判斷產生不恰當影響的有意選擇、遺漏或呈報格式，以提供對我們表現的公正描述。

#### 一致性

本集團應用一致的方法，以便對不同時期的環境、社會及管治數據作有意義的比較。

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## 二零二二年度環境、社會及管治報告

### Stakeholders' Engagement

The Group is committed to maintaining the sustainable development of its business and the environmental protection of the communities in which it operates. The Group maintains a close tie with its stakeholders, including management, government/regulatory organisations, shareholders/investors, employees, customers, suppliers and general public, etc. and strives to balance their opinions and interests through constructive communications in order to determine the directions of its sustainable development. The Group assesses and determines its environmental, social and governance risks, and ensures that the relevant risk management measures and internal control systems are operating effectively. The following table shows the management responses to the stakeholders' expectations and concerns:

### 持份者參與

本集團致力維持其業務的可持續發展以及營運所在社區的環境保護。本集團與包括管理層、政府／監管組織、股東／投資者、僱員、客戶、供應商及公眾等持份者保持密切聯繫，以及力求透過建設性交流平衡彼等意見與利益，從而確定其可持續發展方向。本集團評估及釐定其環境、社會及管治風險，並確保相關風險管理措施及內部控制系統能夠有效地運行。下表列載對持份者的期望與關注的管理層回應：

Stakeholders 持份者	Expectations and concerns 期望與關注	Management responses 管理層回應
Management 管理層	<ul style="list-style-type: none"> <li>Regular meetings 定期會議</li> </ul>	<ul style="list-style-type: none"> <li>Financial results 財務業績</li> <li>Sustainability business development 業務可持續發展</li> </ul>
Government/regulatory organisations 政府／監管組織	<ul style="list-style-type: none"> <li>Compliance in laws and regulations 遵守法律及規例</li> <li>Fulfil tax obligations 履行稅務責任</li> </ul>	<ul style="list-style-type: none"> <li>Establish comprehensive and effective internal control system 設立全面及有效的內部控制系統</li> <li>Uphold integrity and compliance in operations 於營運中秉持誠信及合規</li> <li>Pay tax on time, and in return contributing to the society 按時繳稅以回饋社會</li> </ul>
Shareholders/investors 股東／投資者	<ul style="list-style-type: none"> <li>Return on investments 投資回報</li> <li>Information transparency 資訊透明度</li> <li>Corporate governance system 企業管治系統</li> </ul>	<ul style="list-style-type: none"> <li>Management possesses relevant experience and professional knowledge in business sustainability 管理層具備業務可持續性的相關經驗及專業知識</li> <li>Ensure transparent and effective communications by dispatching information on the websites of the Stock Exchange and the Company 透過聯交所及本公司網站披露資訊，確保透明度及有效溝通</li> <li>Continue to improve the internal control system and focus on risk management 持續改善內部控制系統並專注風險管理</li> <li>Maintain good and stable financial performance and business growth 保持良好及穩定的財務業績及業務增長</li> </ul>

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Stakeholders 持份者	Expectations and concerns 期望與關注	Management responses 管理層回應
Employees 僱員	<ul style="list-style-type: none"> <li>Labour rights 勞工權益</li> <li>Career development 職業發展</li> <li>Compensation and welfare 報酬與福利</li> <li>Health and workplace safety 健康及工作場所安全</li> <li>Good relationship 良好關係</li> </ul>	<ul style="list-style-type: none"> <li>Set up contractual obligations to protect labour rights 制定合約責任以保護勞工權益</li> <li>Encourage employees to participate in continuous education and professional training 鼓勵僱員參與持續教育及專業培訓</li> <li>Establish a fair, reasonable and competitive remuneration scheme 建立公平、合理和具競爭力的薪酬方案</li> <li>Pay attention to occupational health and safety 關注職業健康及安全</li> <li>Maintain good relationships with employees 與僱員維持良好關係</li> </ul>
Customers 客戶	<ul style="list-style-type: none"> <li>High quality products and services 高品質的產品及服務</li> <li>Timely delivery 及時交貨</li> <li>Reasonable price 合理價格</li> <li>Good relationship 良好關係</li> </ul>	<ul style="list-style-type: none"> <li>Improve the quality of products and services continuously in order to maintain customer satisfaction 持續改良產品與服務的品質以維持客戶滿意度</li> <li>Establish an effective, efficient and green supply chain system 建立有效、高效的綠色供應鏈系統</li> <li>Formulate comprehensive quality assurance process and recall procedures 制定全面的質量保證流程和回收程序</li> <li>Ensure proper contractual obligations are in place 確保恰當地履行合約責任</li> <li>Establish strong relationships with customers 與客戶建立緊密關係</li> </ul>
Suppliers 供應商	<ul style="list-style-type: none"> <li>Stable demand 穩定需求</li> <li>Good relationship 良好關係</li> <li>Corporate reputation 企業聲譽</li> </ul>	<ul style="list-style-type: none"> <li>Ensure proper contractual obligations are in place 確保恰當地履行合約責任</li> <li>Establish policy and procedures in supply chain management 制定供應鏈管理的政策及程序</li> <li>Establish and maintain strong and long-term relationships with suppliers 與供應商建立及保持緊密且長遠的關係</li> <li>Select suppliers with due care 嚴謹篩選供應商</li> </ul>
General public 公眾	<ul style="list-style-type: none"> <li>Involvement in communities 社區參與</li> <li>Environmental protection awareness 環境保護意識</li> </ul>	<ul style="list-style-type: none"> <li>Pay attention to climate change 關注氣候變化</li> <li>Encourage employees to actively participate in charitable activities and volunteer services 鼓勵僱員積極參加慈善活動及志願服務</li> </ul>



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### MATERIALITY ASSESSMENT

In order to identify and consider what ESG-related issues may be material to the Group, the Group has taken into account the materiality of the relevant data or information, that is, its importance and relevance to the Group's business and operations.

The Group uses the following process to evaluate, prioritise and manage material ESG-related issues:

#### Step 1: Identification

- The key ESG-related issues were identified in accordance with the ESG Guide, the business characteristics of the Group, peer benchmarking

#### Step 2: Prioritisation

- The management collects feedback from the stakeholders in daily operation
- The management takes into account the materiality to stakeholders and materiality to business in prioritising the issues

#### Step 3: Validation

- The issues with higher priority were identified as material issues, the materiality assessment result was reviewed and confirmed by the Board

### 重要性評估

為識別及考慮對本集團可能屬重大的環境、社會及管治相關事宜，本集團已考慮相關數據或資料的重要性，即對本集團業務及營運而言之重要及關聯程度。

本集團使用以下流程來評估、優先排序和管理與環境、社會及管治相關的重大事宜：

#### 第1步：識別

- 本集團根據環境、社會及管治指引、本集團業務特點、同業對標識別關鍵環境、社會及管治相關事宜

#### 第2步：優先性

- 管理層在日常運營中收集持份者的反饋
- 管理層在對議題進行優先排序時，會考慮對持份者的重要性和對業務的重要性

#### 第3步：驗證

- 較優先議題識別為重要議題，重要性評估結果由董事會審閱及確認



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During the year ended 31 March 2022, the Group has evaluated a number of environmental, social and operating items, and assessed their importance to stakeholders and the Group through various channels. The assessment helps to ensure that the Group's business objectives and development direction are in line with the stakeholders' expectations and requirements. The Group's and stakeholders' matters of concern are presented in the following materiality matrix:

於截至二零二二年三月三十一日止年度，本集團已評估多項環境、社會及營運項目，並透過不同渠道評估該等項目對持份者與本集團的重要性。該評估有助確保本集團業務目標及發展方向符合持份者的期望與要求。本集團和持份者所關注的事項均列載於以下重要性矩陣圖內：

### MATERIALITY MATRIX

#### 重要性矩陣圖

Importance to Stakeholders 對持份者的重要性	High 高	<ul style="list-style-type: none"> <li>◇ Anti-discrimination measures 反歧視措施</li> <li>◇ Labour rights protection 勞工權益保護</li> </ul>	<ul style="list-style-type: none"> <li>◇ Talent management 人才管理</li> <li>◇ Staff training and promotion opportunity 員工培訓與晉升機會</li> <li>◇ Staff compensation and welfare 員工報酬與福利</li> </ul>	<ul style="list-style-type: none"> <li>➤ Application of clean production and green products 潔淨生產與綠色產品的應用</li> <li>◆ Customers satisfaction 客戶滿意度</li> <li>◆ Product quality and safety 產品質量與安全</li> <li>◆ Suppliers management 供應商管理</li> <li>◇ Occupational health and workplace safety 職業健康與工作場所安全</li> </ul>
	Medium 中	<ul style="list-style-type: none"> <li>◆ Community contribution 社區貢獻</li> </ul>	<ul style="list-style-type: none"> <li>➤ Greenhouse gas emission 溫室氣體排放</li> <li>➤ Climate change 氣候變化</li> <li>➤ Use of resources 資源使用</li> <li>◆ Anti-corruption 反貪污</li> </ul>	<ul style="list-style-type: none"> <li>➤ Exhaust air emission 廢氣排放</li> <li>➤ Sewage discharge 廢水排放</li> <li>◆ Operational compliance 營運合規</li> <li>◆ Customers privacy 客戶私隱</li> </ul>
	Low 低	<ul style="list-style-type: none"> <li>◇ Preventive measures for child and forced labour 預防童工及強制勞工的措施</li> </ul>	<ul style="list-style-type: none"> <li>➤ Generation of non-hazardous wastes 產生無害廢物</li> <li>➤ Water resources utilisation 水資源利用</li> </ul>	<ul style="list-style-type: none"> <li>➤ Use of raw materials 原材料使用</li> <li>➤ Generation of hazardous wastes 產生有害廢物</li> </ul>
		Low 低	Medium 中	High 高
		Importance to the Group 對本集團的重要性		
		➤ Environmental 環境方面	◇ Employee 僱員方面	◆ Operation 營運方面

# Environmental, Social and Governance Report 2022

## 二零二二年度環境、社會及管治報告

### A. ENVIRONMENTAL

#### A1 Emissions

Despite that the Group is engaged in businesses without any mass emissions (such as hazardous or polluted air emissions, waste and water discharges) or significant impact to the environment, the Group has established detailed procedures to detect any possible pollution incidents which affect the surrounding environment that may occur in the course of its business operations in the future. The Group is committed to minimise its environmental impacts by responsibly managing its business, reducing its carbon footprint and using resources effectively. The Group has a long-term target to reduce 5% of indirect greenhouse gas emission over five years compared with the year ended 31 March 2022.

The Group complied with the following significant rules and regulations in relation to environmental protection during the year ended 31 March 2022:

- Air Pollution Control Ordinance (Chapter 311 of the Laws of Hong Kong)
- “Environmental Protection Law of the People’s Republic of China”\* (Chairman’s Decree No. 9: 2015.01.01 Implementation Edition)
- “Atmospheric Pollution Prevention and Control Law of the People’s Republic of China”\* (Chairman’s Decree No. 31: 2016.01.01 Implementation Edition)
- “Prevention and Control of Environmental Pollution by Solid Waste of the People’s Republic of China”\*
- “National Environmental Emergency Response Plan”\*

During the year ended 31 March 2022, there was no material non-compliance with applicable laws and regulations relating to environment that could have a significant impact on the Group, and hence the Group had no records of penalty or warning related to air, water and wastes pollution and discharges from any environmental department or alerts from any environmental agencies in the People’s Republic of China (the “PRC”) and Hong Kong.

#### *Air pollutants emission*

The Group did not own or operate any vehicles, and hence insignificant amount of or no air pollutants were generated during the year ended 31 March 2022.

#### *Greenhouse gas emission*

Greenhouse gas is one of the main emissions of the Group. The sources of greenhouse gas emissions from the Group’s business activities are mainly electricity consumption at its offices and flights taken during business travels by its employees.

### A. 環境

#### A1 排放物

儘管本集團從事之業務並無產生任何大量排放物(例如有害或污染空氣排放物、廢物及水排放)或對環境造成重大影響,本集團已制定詳細的程序,以檢測未來於其業務營運過程中可能發生影響周圍環境的任何可能污染事件。本集團致力於通過負責任地管理其業務、減少其碳排放量及有效利用資源以盡力減低其環境影響。本集團的長遠目標是在五年內將間接溫室氣體排放量減低至比截至二零二二年三月三十一日止年度的排放量少5%。

本集團於截至二零二二年三月三十一日止年度遵守以下有關環境保護的重要規則及規例:

- 香港法例第311章《空氣污染管制條例》
- 《中華人民共和國環境保護法》(主席令第九號:二零一五年一月一日實施版)
- 《中華人民共和國大氣污染防治法》(主席令第三十一號:二零一六年一月一日實施版)
- 《中華人民共和國固體廢物污染環境防治法》
- 《國家突發環境事件應急預案》

於截至二零二二年三月三十一日止年度,並無對本集團帶來重大影響的重大違反有關環境適用法律及規例的事宜。因此本集團並無由中華人民共和國(「中國」)及香港的任何環境部門所發出與空氣、水以及廢物污染及排放有關的懲罰或警告或任何環保機構所發的提示紀錄。

#### *空氣污染物排放*

本集團並無擁有或操作任何車輛,因此於截至二零二二年三月三十一日止年度僅產生微量或並無產生空氣污染物。

#### *溫室氣體排放*

溫室氣體是本集團主要排放物之一。本集團業務活動的溫室氣體排放主要來自其辦公室的電力消耗及由其僱員出差乘搭飛機產生。

# Environmental, Social and Governance Report 2022

## 二零二二年度環境、社會及管治報告

A summary on the relevant emissions related KPIs for the year ended 31 March 2022 (with comparative figures for the year ended 31 March 2021) is disclosed as follows:

截至二零二二年三月三十一日止年度與排放相關的關鍵績效指標(連同截至二零二一年三月三十一日止年度的比較數字)的概要披露如下：

Types of Emissions	排放物種類	2022	2021
		二零二二年	二零二一年
<b>Indirect Emission</b>	<b>間接排放</b>		
Carbon dioxide ("CO <sub>2</sub> ") (generated from flights taken during business travels by employees) <sup>(Note)</sup>	二氧化碳(「二氧化碳」) (由僱員出差乘搭飛機產生) <sup>(附註)</sup>	<b>5,018.80 kg</b> <b>5,018.80 千克</b>	744.80 kg 744.80 千克
CO <sub>2</sub> (generated from purchased electricity) <sup>(Note)</sup>	二氧化碳(由購買電力產生) <sup>(附註)</sup>	<b>15,964.49 kg</b> <b>15,964.49 千克</b>	11,536.65 kg 11,536.65 千克
<b>Total CO<sub>2</sub> Emission Intensity per Office Area</b>	<b>每辦公室面積的二氧化碳總排放密度</b>		
CO <sub>2</sub> (Office area: 2022: 844.02 square metre ("sqm"); 2021: 638.25 sqm)	二氧化碳(辦公室面積：二零二二年：844.02平方米(「平方米」)；二零二一年：638.25平方米)	<b>24.86 kg/sqm</b> <b>24.86 千克／平方米</b>	19.24 kg/sqm 19.24 千克／平方米

Note: Air emissions KPIs are calculated with reference to the formula and emission factor in "How to Prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" published by Hong Kong Exchanges and Clearing Limited.

附註：氣體排放物關鍵績效指標經依據香港交易及結算所有限公司公佈的「如何準備環境、社會及管治報告 – 附錄二：環境關鍵績效指標匯報指引」之公式及排放系數計算。

During the year ended 31 March 2022, although the Coronavirus disease 2019 (the "COVID-19") pandemic still continues, its impact becomes less serious with more people getting vaccinated, the business travels by employees have resumed gradually between provinces in the PRC. Meanwhile, the KPIs data of the new Hangzhou office from the Milk Products Business is included in this ESG Report. As a result, the emission of CO<sub>2</sub> generated by business travels and purchased electricity has significantly increased.

於截至二零二二年三月三十一日止年度，儘管2019冠狀病毒病(「COVID-19」)疫情仍在持續，由於越來越多人接種疫苗，其影響有所緩和，故而中國各省間的僱員出差已逐漸恢復。同時，奶類產品業務新設杭州辦公室的關鍵績效指標數據納入本環境、社會及管治報告。因此，由出差及購買電力產生的二氧化碳排放量已大幅增加。

### Hazardous and non-hazardous waste

The Group did not generate hazardous waste during the year ended 31 March 2022. The non-hazardous wastes generated by the Group were mainly paper and solid wastes generated in our office during our operation, which were insignificant and had little impact to the environment. The Group considers that its businesses did not constitute material impact to the environment.

### 有害及無害廢物

本集團於截至二零二二年三月三十一日止年度並無產生有害廢物。本集團所產生的無害廢物主要為營運過程中自辦公室產生不重要且對環境影響微乎其微的紙張及固體廢物。本集團認為，其業務並無對環境造成重大影響。

The Group is committed to reducing the amount of waste produced by its operations. The Group will remain not to generate hazardous waste under existing operations. The Group's target is not to increase the generating of non-hazardous waste by the end of the next reporting year as compared to the year ended 31 March 2022. Please refer to the subsection headed "Waste Management" below for the policies the Group adopted to reduce waste.

本集團致力減少其營運所產生的廢物數量。本集團將繼續保持在現有營運中不產生有害廢物。本集團的目標是下一個報告年度期末時所產生的有害廢物不會比截至二零二二年三月三十一日止年度多。請參閱下文「廢物管理」分節的本集團採納減少廢物的政策。

# Environmental, Social and Governance Report 2022

## 二零二二年度環境、社會及管治報告

### Environmental Protection Policies

Protecting the environment is one of the Group's key concerns. The Group is committed to meeting the requirements as stipulated in the applicable national/local environmental laws and regulations. Since the Group has taken into consideration of environmental sustainability in its business operations, the management of the Group will monitor its environmental performance regularly. The following policies for energy and waste management have been dedicated by the Group to achieve the emission targets as mentioned above:

#### 1. Energy Management

The indirect greenhouse gas emissions, which are generated from daily electricity power consumption, is one of the main sources of the carbon footprint of the Group. The carbon footprint of the Group will be monitored to find out the impact of the Group's daily operation on the environment. At the same time, the Group have implemented the following energy-saving and energy-efficient measures at our offices as follows:

- Turn off lights and electrical devices when not used;
- Deploy natural light as much as possible on office floors;
- Use efficient energy saving electrical appliances;
- Clean and maintain office equipment (such as air-conditioners) regularly to maintain energy efficiency; and
- Adjust the indoor temperature to an average of between 24 and 26 degrees Celsius.

#### 2. Waste Management

The Group adopts a responsible waste management policy to minimise waste generation, including waste avoidance, reducing waste from its source and reuse, recycling and responsible disposal of waste. Employees are encouraged to reduce the production of waste.

### A2 Use of Resources

The use of resources in the course of the Group's business operations mainly includes the consumption of energy, water and paper.

#### Energy consumption

During the year ended 31 March 2022, the use of electricity was the major source of energy consumption of the Group which contributed to the total energy consumption of approximately 26,167 kWh and its intensity was approximately 31.00 kWh/sqm (2021: 18,909 kWh and its intensity was 29.63 kWh/sqm). Electricity consumption of the Group experienced an increase, which was due to the further inclusion of data from the new Hangzhou office for the Milk Products Business into the ESG Report for the year ended 31 March 2022.

### 環保政策

保護環境是本集團其中一個主要關注點。本集團致力符合適用的國家／地方環境法律及規例所訂定的要求。由於本集團已將環境的可持續性納入其業務營運考量，因此本集團的管理層將定期監督其環境事務表現。本集團已制定下列能源及廢物管理政策，以實現上文所述的排放目標：

#### 1. 能源管理

從日常電力消耗所產生的間接溫室氣體排放，是本集團碳排放量的主要來源之一，我們將監察本集團的碳排放量，以了解本集團日常營運對環境造成的影響。同時，本集團已在辦公室執行以下節能及能源效益措施：

- 關閉不使用的電燈及電力設備；
- 在辦公室樓層盡量採用自然光；
- 使用高效節能電器；
- 定期清洗及維護辦公設備（如空調）以維持能源效益；及
- 將室內溫度調節至平均攝氏24至26度之間。

#### 2. 廢物管理

本集團採用負責任的廢物管理政策以盡量減少廢物產生，包括避免浪費、從源頭減少廢物及再使用、回收和負責任地處置廢物。鼓勵僱員減少產生廢物。

### A2 資源使用

於本集團的業務營運過程中使用的資源主要包括能源、水及紙張的消耗。

#### 能源消耗

於截至二零二二年三月三十一日止年度，電力使用是本集團能源消耗的主要來源，造成總能源消耗達約26,167千瓦時及其密度為約31.00千瓦時／平方米（二零二一年：18,909千瓦時及其密度為29.63千瓦時／平方米）。本集團能源消耗增加乃由於將奶類產品業務新設杭州辦公室的數據進一步納入截至二零二二年三月三十一日止年度的環境、社會及管治報告所致。

# Environmental, Social and Governance Report 2022

## 二零二二年度環境、社會及管治報告

### Water consumption

During the year ended 31 March 2022, all water consumed by the Group was for office general consumption purpose and the Group has not encountered any issue in sourcing water that is fit for purpose, and the water consumption volume of the Group was approximately 20.42 m<sup>3</sup> and its intensity was approximately 0.02419 m<sup>3</sup>/sqm (2021: 0.42 m<sup>3</sup> and its intensity was 0.00065 m<sup>3</sup>/sqm). Due to the inclusion of water consumption data from the new Hangzhou office for the Milk Products Business, the water consumption for the Group experienced a significant increase for the year ended 31 March 2022.

### Paper consumption

During the year ended 31 March 2022, the total amount of paper consumption of the Group was approximately 69 kg and its intensity was approximately 0.08 kg/sqm (2021: 167 kg and its intensity was 0.26 kg/sqm). Paper consumption of the Group experienced a significant decrease for the year ended 31 March 2022 as the Group used more computer software to replace paperwork during the year.

A summary on the relevant use of resources related KPIs for the year ended 31 March 2022 (with comparative figures for the year ended 31 March 2021) is disclosed as follows:

### 水消耗

於截至二零二二年三月三十一日止年度，本集團所有用水均用於辦公室一般消耗用途，且本集團在獲取適用水源上未曾遭遇任何問題，及本集團的用水量為約20.42立方米及其密度為約0.02419立方米／平方米（二零二一年：0.42立方米及其密度為0.00065立方米／平方米）。由於納入了奶類產品業務新設杭州辦公室的水消耗數據，本集團的水消耗於截至二零二二年三月三十一日止年度大幅增加。

### 紙張消耗

於截至二零二二年三月三十一日止年度，本集團的紙張消耗總量為約69千克及其密度為約0.08千克／平方米（二零二一年：167千克及其密度為0.26千克／平方米）。本集團於截至二零二二年三月三十一日止年度的紙張消耗大幅減少乃由於本年度本集團使用更多電腦軟件以代替使用紙張。

於截至二零二二年三月三十一日止年度，與資源使用相關的關鍵績效指標（連同截至二零二一年三月三十一日止年度的比較數字）的概要披露如下：

Use of Resources	資源使用	2022	2021
		二零二二年	二零二一年
Electricity	電力	<b>26,167 kWh</b> 26,167千瓦時	18,909.44 kWh 18,909.44千瓦時
Electricity consumption intensity	電力消耗密度	<b>31.00 kWh/sqm</b> 31.00千瓦時／平方米	29.63 kWh/sqm 29.63千瓦時／平方米
Water	水	<b>20.42 m<sup>3</sup></b> 20.42立方米	0.42 m <sup>3</sup> 0.42立方米
Water consumption intensity	水消耗密度	<b>0.02419 m<sup>3</sup>/sqm</b> 0.02419立方米／平方米	0.00065 m <sup>3</sup> /sqm 0.00065立方米／平方米
Paper	紙張	<b>69 kg</b> 69千克	167 kg 167千克
Paper consumption intensity	紙張消耗密度	<b>0.08 kg/sqm</b> 0.08千克／平方米	0.26 kg/sqm 0.26千克／平方米



# Environmental, Social and Governance Report 2022

## 二零二二年度環境、社會及管治報告

### Green initiatives and measures

The Group is committed to conserving resources in its business activities, including the use of energy, water and paper. We aim to reduce the use of resources and the consequential carbon footprint through the adoption of various green initiatives. The Group's target is not to increase its use of resources, including energy, water and paper, by the end of the next reporting year as compared to the year ended 31 March 2022. Green awareness is promoted among our employees in order to drive their behavioural changes. During the year ended 31 March 2022, the Group adopted the following green initiatives and measures to enhance efficiency in use of resources.

#### 1. Reducing Electricity Consumption

Energy consumption is one of the major use of resources by the Group. The Group has always aimed at efficient use of resources by requesting all our employees to comply with the energy-saving policy of the Group.

#### 2. Reducing Paper Consumption

Waste management and waste reduction are important strategies, which help conserve valuable resources. In order to reduce paper consumption, the Group has developed the following measures:

- Think before printing;
- Place waste paper recycling bin next to the printer to facilitate collection or reuse;
- Print on both sides of the paper;
- Use both sides of the paper for writing;
- Disseminate internal communication through email or implement electronic office systems;
- Bring own cups to the office and avoid using paper cups;
- Reuse old stationeries such as folders and envelopes; and
- Reuse packaging boxes.

#### 3. Water Conservation

As fresh water is one of the precious natural resources, the Group is committed to protecting the water resource and encourages all employees to develop water-saving habits.

### Packaging material for finished products

Since the packaging processes of the Group have been outsourced and/or completed by the suppliers, the Group did not use any significant packaging materials for its products during the year ended 31 March 2022.

### 綠色舉措及措施

本集團在其商業活動中致力節約資源，包括能源、水及紙張的使用。我們的目標是透過採納各種綠色舉措減少使用資源及相應的碳排放量。本集團目標在下一個報告年度期末時所使用的資源（包括能源、水及紙張）不會比截至二零二二年三月三十一日止年度多。本集團向我們的僱員宣揚環保意識，旨在促進彼等改變習慣。於截至二零二二年三月三十一日止年度，本集團採納下列綠色舉措及措施，以提高資源使用效率。

#### 1. 減少耗電

能源消耗是本集團主要使用資源之一。本集團一直致力於資源的有效使用，要求我們全體僱員遵守本集團的節能政策。

#### 2. 減少用紙

管理及減少廢物是重要策略，有助保護寶貴資源。為了減少用紙，本集團已制定以下措施：

- 打印之前思考是否必要；
- 在打印機旁邊放置廢紙回收箱以便回收或再利用；
- 雙面打印；
- 雙面書寫；
- 通過電子郵件傳遞內部訊息或實施電子辦公系統；
- 自攜杯子至辦公室及避免使用紙杯；
- 重複使用文件夾及信封等舊文具；及
- 重複使用包裝箱。

#### 3. 節約用水

由於食水是珍貴的自然資源之一，本集團致力於保護水資源，並鼓勵所有僱員養成節約用水的習慣。

### 製成品的包裝材料

由於本集團的包裝工序已外判及／或由供應商完成，因此本集團於截至二零二二年三月三十一日止年度並未就其產品使用任何重要的包裝材料。

# Environmental, Social and Governance Report 2022

## 二零二二年度環境、社會及管治報告

### A3 The Environment and Natural Resources

Due to the nature of the business, the Group does not have any direct and significant impacts on the environment and natural resources in the course of its operations.

The Group manages and minimises the impact that it may cause to the environment and natural resources directly or indirectly, through the following policies:

- Ensure its business operations comply with the environmental laws in the PRC and Hong Kong;
- Strengthen the awareness of employees on environmental protection through training; and
- Monitor its daily business operations in conserving energy and water to reduce direct impact on the environment.

To improve energy consumption, we have implemented a number of relevant and effective resources utilisation and emission reduction measures, including measures on electricity, water and paper consumption. For further details, please refer to the section headed "Use of Resources" above.

The Group is committed to monitoring further possible environmental impacts of its business operations, and to implementing measures to control any adverse impacts, in order to generate long-term values for the stakeholders as well as the communities where the Group operates.

### A4 Climate change

The Group understands that climate change is a global issue that affects everyone around the world. We are aware of the impacts of climate change on the sustainable development of our business operations.

The Group has incorporated ESG related risks, such as climate risk, into the Group's risk management system so as to identify and mitigate the risks that may affect the Group. The Group identifies and assesses the impact of climate change in the context of our actual operations.

The Group will actively respond to the relevant policies of local governments, make contingency plans and respond appropriately to extreme weather caused by climate change to ensure the safety of our employees. In addition, the Group has put in place contingency plans and disaster preparedness plans to enhance our overall resilience to natural disasters and to ensure that we can deal with natural disaster emergencies in a timely and efficient manner and prevent climate crises head-on.

The work arrangements under severe weather will be reviewed regularly and updated or revised based on experience and the needs and actual conditions of both employers and employees.

### A3 環境及天然資源

因其業務性質，本集團於其營運中並無對環境及自然資源產生任何直接及重大影響。

本集團透過以下政策管理及盡力減低其可能對環境及天然資源造成的直接或間接影響：

- 確保其業務營運符合中國及香港之環境法律；
- 透過培訓，加強僱員對環保的意識；及
- 監控其日常業務營運中節約能源及水的措施，以減少對環境的直接影響。

為改善能源消耗，我們已實施若干相關有效的資源利用及減排措施，包括有關電、水及紙張消耗的措施。更多詳情請參閱上文「資源使用」一節。

本集團致力監督其業務營運可能對環境產生的進一步影響，並採取措施控制任何不利影響，從而為持份者以及本集團營運所在的社區創造長期價值。

### A4 氣候變化

本集團深明氣候變化乃影響世界上所有人的全球性問題。我們意識到氣候變化對我們的業務營運可持續發展的影響。

本集團已將環境、社會及管治相關風險（如氣候風險）納入本集團風險管理體系，以識別及減少可能影響本集團的風險。本集團根據我們的實際運營情況，識別並評估因氣候變化所帶來的影響。

本集團將積極響應當地政府的相關政策，制定應急預案，妥善應對氣候變化帶來的極端天氣，確保我們的員工安全。此外，本集團還制定了應急預案及備災預案，增強我們對自然災害的整體應變能力，確保我們能夠及時有效地應對自然災害突發事件，正面預防氣候危機。

惡劣天氣下的工作安排將予以定期檢討，並因應經驗和勞資雙方的需要及實際情況作出更新或修訂。



# Environmental, Social and Governance Report 2022

## 二零二二年度環境、社會及管治報告

### B. SOCIAL

#### B1 Employment

Respecting human rights and labour rights has been an integral part of the Group's approach to sustainability. The Group strongly believes that its staff is an invaluable asset to the Group and is significant to the Group's business. Therefore, the Group recognises the importance of maintaining a good relationship with employees. The Group cares about the well-beings of our employees and ensures that they are provided with a comfortable and efficient working environment with legislative protection and equal opportunities in their career path.

In response to the COVID-19 epidemic situation in Hong Kong, the Group strictly abides by the government's social distancing measures and various epidemic prevention measures during the year.

The Group complied with all the relevant employment laws and regulations, such as the Employment Ordinance (Chapter 57 of the Laws of Hong Kong) and the Employees' Compensation Ordinance (Chapter 282 of the Laws of Hong Kong) as well as the "Labour Law of the PRC" and the "Labour Contract Law of the PRC" during the year ended 31 March 2022.

##### 1. Remuneration

The Group maintains a policy of paying competitive remuneration. Remuneration of employees which included salary and discretionary performance bonus is decided with reference to the financial results of the Group, the market level as well as individual performance and contributions. Remuneration packages including performance bonuses are reviewed on a regular basis by the Group.

##### 2. Dismissal

The Group ensures that its employees are protected under the employment laws of Hong Kong and the PRC, including but not limited to the following protections:

- Dismissal are for good causes and not due to discriminations;
- An employee cannot be dismissed when she has been confirmed pregnant or given notice of pregnancy; and
- An employee cannot be dismissed when he or she takes a paid sick leave.

##### 3. Recruitment and promotion

Recruitment and promotion should be fair and open for all employees, and cannot be affected by age, sex, physical or mental health status, marital status, family status, race, skin colour, nationality, religion, political affiliation and sexual orientation. Employees of the Group are recognised and reviewed by their contribution, work performance and skills. The Group always do its best to provide employees with a good working environment and development opportunities.

### B. 社會

#### B1 僱傭

尊重人權及勞工權利一直是本集團可持續方針不可或缺的一部分。本集團確信其員工為本集團寶貴資產，對本集團業務至關重要。因此，本集團深明與僱員保持良好關係的重要性。本集團關注我們的僱員的健康，並確保他們獲提供舒適和高效且受法例保障的工作環境，並在事業發展上獲平等機會。

因應香港的COVID-19疫情形勢，本集團於本年度嚴格遵守政府的社交距離措施及多項防疫措施。

本集團於截至二零二二年三月三十一日止年度遵守所有相關僱傭法律及規例，例如香港法例第57章《僱傭條例》及香港法例第282章《僱員補償條例》以及《中國勞動法》及《中國勞動合同法》。

##### 1. 薪酬

本集團維持具競爭力之薪酬政策。僱員薪酬包括薪金及酌情表現花紅，乃經參考本集團之財務業績、市場水平以及僱員個別表現和貢獻而釐定。本集團定期檢討包括表現花紅在內之薪酬待遇。

##### 2. 解僱

本集團確保其僱員均得到香港及中國僱傭法律的保障，包括但不限於以下保障：

- 解僱是基於充分的理由，而非因為歧視所造成；
- 當僱員已確定懷孕或發出懷孕通知時，不得被解僱；及
- 當僱員放有薪病假時，不得被解僱。

##### 3. 招聘及晉升

對於所有僱員而言，招聘及晉升均應公平及公開，不得受到年齡、性別、身體狀況或精神健康狀況、婚姻狀況、家庭狀況、種族、膚色、國籍、宗教、政治取向及性取向影響。本集團會根據僱員貢獻、工作表現及技能給予認可及評估。本集團一向盡力為僱員提供良好工作環境及發展機會。

# Environmental, Social and Governance Report 2022

## 二零二二年度環境、社會及管治報告

### 4. Working hours and rest periods

The Group creates an excellent and comfortable working environment. Based on the features of its principal business, the Group sets appropriate working hours and rest breaks for all staff members. The Group also provides paid leave, marriage leave, maternity leave, casual leave and compassionate leave in addition to the statutory holidays.

### 5. Policy on equal opportunity, diversity, anti-discrimination and other benefits

The Group is an equal opportunity employer. Candidates are assessed fairly based on their experience, qualifications and abilities. The Group is committed to the belief that nobody should be treated less favourably based on his/her personal characteristics such as gender, pregnancy, marital status, disability, family status, and race. Opportunities for employment, training and career development are equally open to all qualified employees.

A summary on the relevant employee composition related KPIs of the Group for the year ended 31 March 2022 (with comparative figures for the year ended 31 March 2021) is disclosed as follows:

### 4. 工作時數及休息期

本集團營造優良舒適的工作環境。基於其主營業務的特點，本集團為所有員工提供合適的工作時數及休息時間。除法定假日外，本集團亦提供有薪假期、婚假、產假、臨時事假及恩恤假。

### 5. 有關平等機會、多元化、反歧視及其他福利的政策

本集團是平等機會僱主。根據應徵者的經驗、資格及能力，對彼等進行公正評核。本集團秉持的信念是任何人不應因其性別、懷孕、婚姻狀況、殘障、家庭狀況及種族等個人特徵而受到較差的待遇。所有合資格僱員的就業、培訓及職業發展的機會均等。

本集團於截至二零二二年三月三十一日止年度與僱員組成相關的關鍵績效指標（連同截至二零二一年三月三十一日止年度的比較數字）概要披露如下：

		2022 二零二二年 No. of Staff 員工數目	2021 二零二一年 No. of Staff 員工數目
<b>Total workforce</b>	<b>僱員總數</b>	<b>36</b>	23
<b>Total workforce by gender</b>	<b>按性別劃分的僱員總數</b>		
Male	男性	14	14
Female	女性	22	9
<b>Total workforce by employment type</b>	<b>按僱傭類型劃分的僱員總數</b>		
Full-time	全職	36	— <sup>#</sup>
Part-time	兼職	—	— <sup>#</sup>
<b>Total workforce by age group</b>	<b>按年齡組別劃分的僱員總數</b>		
Below 30	30歲以下	11	— <sup>#</sup>
30 to 50	30至50歲	20	— <sup>#</sup>
Over 50	50歲以上	5	— <sup>#</sup>
<b>Total workforce by geographical region</b>	<b>按地區劃分的僱員總數</b>		
Hong Kong	香港	10	— <sup>#</sup>
PRC	中國	24	— <sup>#</sup>
Australia	澳洲	2	— <sup>#</sup>

<sup>#</sup> The Group starts to disclose the social KPIs data of workforce by employment type, age group and geographical region in 2022.

<sup>#</sup> 本集團於二零二二年開始披露按僱傭類型、年齡組別及地區劃分的僱員社會關鍵績效指標數據。

# Environmental, Social and Governance Report 2022

## 二零二二年度環境、社會及管治報告

A summary on the relevant employee turnover rate related KPIs of the Group for the year ended 31 March 2022 (with comparative figures for the year ended 31 March 2021) is disclosed as follows:

本集團於截至二零二二年三月三十一日止年度與僱員流失率相關的關鍵績效指標（連同截至二零二一年三月三十一日止年度的比較數字）概要披露如下：

		2022 二零二二年 Turnover Rate 流失率	2021 二零二一年 Turnover Rate 流失率
<b>Employee turnover rate</b>	僱員流失率	56%	70%
<b>Employee turnover rate by gender</b>	按性別劃分的僱員流失率		
Male	男性	107%	64%
Female	女性	23%	78%
<b>Employee turnover rate by age group</b>	按年齡組別劃分的僱員流失率		
Below 30	30歲以下	18%	— <sup>#</sup>
30 to 50	30至50歲	90%	— <sup>#</sup>
Over 50	50歲以上	—	— <sup>#</sup>
<b>Employee turnover rate by geographical region</b>	按地區劃分的僱員流失率		
Hong Kong	香港	10%	— <sup>#</sup>
PRC	中國	79%	— <sup>#</sup>
Australia	澳洲	—	— <sup>#</sup>

<sup>#</sup> The Group starts to disclose the social KPIs data of employee turnover rate by gender, age group and geographical region in 2022.

<sup>#</sup> 本集團於二零二二年開始披露按性別、年齡組別及地區劃分的僱員流失率社會關鍵績效指標數據。

### B2 Health and Safety

The Group is committed to provide and maintain a safe, health and hygienic workplace for all employees, and all other persons likely to be affected by our operations and activities. All employees of the Group are required to comply with all relevant occupational health and safety regulations. During the year ended 31 March 2022, the Group complied with all the relevant laws and regulations such as the “Law of the PRC on Work Safety”, the “Law of the PRC on Prevention and Control of Occupational Diseases” in relation to providing its employees with a safe and healthy working environment and protecting them from occupational hazards. In particular, the Group is committed to implementing the following measures:

- Develop internal guidelines to ensure that the working environment is in line with or higher than the requirements of relevant laws;
- Establish safety procedures for potentially hazardous work;
- Provide necessary protective equipment and medical insurance to the employees;

### B2 健康與安全

本集團致力於為全體僱員及可能受到我們營運及活動影響的所有其他人士提供及維持安全、健康及衛生的工作環境。本集團要求所有僱員遵守所有相關職業健康與安全規例。於截至二零二二年三月三十一日止年度，本集團遵守所有相關法律及規例，如《中國安全生產法》及《中國職業病防治法》，為其僱員提供安全及健康的工作環境，並保障彼等免受職業危害。尤其是，本集團承諾實行以下措施：

- 制定內部指引，以確保工作環境符合或高於相關法律的規定水平；
- 就潛在危險工作制定安全程序；
- 向僱員提供必要的保護裝備及醫療保險；

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## 二零二二年度環境、社會及管治報告

- Establish emergency measures such as fire or explosion emergency plan;
  - Regularly arrange rescue, fire and evacuation drills;
  - Provide and maintain a healthy and safe working environment;
  - Actively promote environmental protection, health and safety awareness of the employees, and support the development of environmental protection, health and safety in the industry; and
  - Provide all employees with necessary job information, guidance, training and supervision to minimise occupational hazards.
- 制定緊急措施，例如火警或爆炸應變計劃；
  - 定期安排救援、火警及疏散演習；
  - 提供和維持健康及安全的工作環境；
  - 積極促進僱員的環保、健康及安全意識，並支持業內的環保、健康及安全的發展；及
  - 向所有僱員提供必要的工作資料、指引、訓練及監督，以盡力減少職業危害。

The outbreak of COVID-19 has posed a significant threat to public health. The Group fulfilled its social responsibility to safeguard its employees against infection and contain the epidemic by implementing a series of measures:

- Arranged COVID-19 testing to employees;
- Reminded the employees to maintain good personal hygiene such as the need to wear surgical masks properly and washing hands frequently in the office;
- Requested the employees to declare their health and recent travelling history;
- Requested the employees who had been to travelled overseas recently to stay at home for self-quarantine; and
- Adopted flexible working arrangement to allow employees to work from home so as to enhance social distancing.

The Group will closely monitor the development of the epidemic and strengthen the precautionary measures if necessary.

The Group has maintained a healthy and safe working environment and recorded no lost work days due to work injury and there were no work-related fatalities in each of the past three years (including the year ended 31 March 2022).

The Group was not aware of any non-compliance with relevant laws and regulations that had significant impact on the Group in providing a safe and healthy working environment during the year ended 31 March 2022.

COVID-19的爆發對公共衛生構成了重大威脅。本集團通過實施一系列措施履行其社會責任，以保護其僱員免受感染及遏制疫情：

- 為僱員安排COVID-19檢測；
- 提醒僱員保持良好的個人衛生，如需在辦公室內正確佩戴外科口罩及勤洗手；
- 要求僱員申報其健康狀況及近期旅行史；
- 要求近期曾出國旅行的僱員留在家中進行自我隔離；及
- 採用靈活的工作安排，以允許僱員在家辦公，加強社交距離。

本集團將密切留意疫情的發展，並於必要時加強預防措施。

本集團已維持健康及安全的工作環境且於過去三年(包括截至二零二二年三月三十一日止年度)各年內概無錄得因工傷損失的工作日數，亦概無與工作相關的傷亡事故。

本集團並不知悉有任何違反相關法律及規例而對本集團於截至二零二二年三月三十一日止年度提供安全及健康的工作環境有重大影響的情況。

# Environmental, Social and Governance Report 2022

## 二零二二年度環境、社會及管治報告

### B3 Development and Training

To accomplish the corporate objectives as well as facilitating personnel development of employees, the Group is committed to fostering a culture of continuous learning.

In order to enhance corporate governance, the Company kept the Board updated by providing various reading materials, which covered the major changes of the Listing Rules and regulations, and other finance and management reference materials. The Company also received written confirmation from each of the Directors that the Director had participated in continuous professional development training to develop and refresh his knowledge and skills in accordance with the code provisions of the Corporate Governance Code as set out in Appendix 14 to the Listing Rules during the year ended 31 March 2022.

The Group provides employees with training and development courses which cover various areas, including orientation, leadership and management skills and on-job training etc., with the aim of improving employees' efficiency, knowledge and skills for discharging their duties at work as well as to better equip themselves for achieving outstanding performance and maintaining intellectual curiosity. Employees are encouraged to plan their own training schedules and have flexibility in choosing the sources.

A summary on the relevant development and training related KPIs of the Group for the year ended 31 March 2022 is disclosed as follows:

### B3 發展及培訓

為達成企業目標及促進僱員的個人發展，本集團致力培養持續學習文化。

為加強企業管治，本公司透過提供不同閱讀材料以為董事會提供最新資訊，閱讀材料涵蓋上市規則及規例的主要變動以及其他財務及管理參考材料。本公司亦接獲各董事的確認書，確認董事已於截至二零二二年三月三十一日止年度根據上市規則附錄14所載企業管治守則之守則條文參與持續專業發展培訓，以發展及更新其知識及技能。

本集團為僱員提供培訓及發展課程，涵蓋入職培訓、領導及管理技巧以及在職培訓等多個領域，旨在提高僱員在工作中履行彼等職責的效率、知識及技巧及更好地裝備自己以取得傑出表現及保持求知慾。本集團鼓勵僱員規劃自己的培訓時間，並靈活選擇資源。

本集團於截至二零二二年三月三十一日止年度與發展及培訓相關的關鍵績效指標概要披露如下：

		2022 <sup>#</sup> 二零二二年 <sup>#</sup> Percentage % 百分比%
<b>Percentage of employees trained</b>	受訓僱員百分比	6%
<b>Trained percentage by gender</b>	按性別劃分的受訓百分比	
Male	男性	14%
Female	女性	-
<b>Trained percentage by employee category</b>	按僱員類別劃分的受訓百分比	
Senior management	高級管理層	20%
Middle-level management	中級管理層	-
Entry Level	初級	-

<sup>#</sup> The Group starts to disclose the social KPIs data of employee training in 2022.

<sup>#</sup> 本集團於二零二二年開始披露僱員培訓社會關鍵績效指標數據。

# Environmental, Social and Governance Report 2022

## 二零二二年度環境、社會及管治報告

Average training hours 平均培訓時數		2022# 二零二二年# Hours 時數
<b>Average training hours per employee</b>	每名僱員完成受訓的平均時數	0.65
<b>Average training hours by gender</b>	按性別劃分的完成受訓的平均時數	
Male	男性	1.68
Female	女性	-
<b>Average training hours by employee category</b>	按僱員類別劃分的完成受訓的平均時數	
Senior management	高級管理層	2.35
Middle-level management	中級管理層	-
Entry Level	初級	-

# The Group starts to disclose the social KPIs data of employee training in 2022.

# 本集團於二零二二年開始披露僱員培訓社會關鍵績效指標數據。

The Company had provided certain training for the Directors and senior financial staff during the year ended 31 March 2022. However, due to the COVID-19 epidemic and the social distancing restrictions imposed by the government, the Company was not able to arrange normal trainings for other employees during the year. When the epidemic subsides and social restrictions are relaxed later, the Company will reschedule various types of appropriate training to other staffs.

本公司已於截至二零二二年三月三十一日止年度為董事及高級財務員工提供若干培訓。然而，由於COVID-19疫情及政府實行的社交距離限制，本公司於本年度未能為其他僱員安排正常培訓。本公司將於疫情消退及社交限制放寬後為其他員工重新安排多種適當培訓。

#### B4 Labour Standards

The Group prohibits the engagement of any child and forced labour in any of our operations. Persons identified as children under the local labour law should not be employed, as they reserve the right to pursue education in their childhood. With the aim to prevent child labour employment, during the process of recruitment, information of the candidate is verified by checking his/her identity proof and documents. Labour who is forced to work by means of physical punishment, abuse, involuntary servitude, peonage or trafficking is strictly forbidden. We also avoid engaging suppliers and contractors that are known to employ child or forced labour for their products or services.

The Group implement the following procedures to prevent child and forced labour:

- Employee opinion boxes has been set up to allow employees to report child and/or forced labour;
- Human resource department would check the proof of age for all applicants before confirming their employment; and
- If child and forced labour is identified, investigation and remedial actions would be conducted immediately.

#### B4 勞工準則

本集團禁止在我們任何業務中聘用任何童工及強制勞工。根據當地勞動法確認為兒童的人士保有在童年求學的權利，故不得聘請童工。為防止聘用童工，我們於招聘過程中透過檢查應徵者的身份證明文件核實其資料。嚴禁聘用經體罰、虐待、非自願勞役、勞役償債或人口販賣手段而被迫工作的勞工。我們亦避免與已知聘有童工或強制勞工的供應商及承辦商在產品或服務上合作。

本集團實施以下措施以防止童工及強制勞工：

- 設立僱員意見箱，允許僱員舉報童工及／或強制勞工；
- 人力資源部將在確認所有申請人受僱之前檢查年齡證明；及
- 如果發現童工及強制勞工，將立即進行調查及採取補救行動。



# Environmental, Social and Governance Report 2022

## 二零二二年度環境、社會及管治報告

During the year ended 31 March 2022, the Group was not aware of any material non-compliance with relevant laws and regulations related to recruitment of child labour or forced labour practices.

The Group guarantees employees the right to rest and vacation according to law. Employees enjoy legal holidays and legal leave, marriage leave, compassionate leave, paid annual leave and other leave entitlements.

### B5 Supply Chain Management

The Group attaches great importance to developing and maintaining long-term relationships with its suppliers, and strives to form long-term partnerships with them. We take a fair and open approach on procurement of components, products and services. The Group only cooperates with suppliers that share common moral values and standards with us. The Group also supports and encourages the suppliers to promote efficient use of resources and environmental protection to fulfil corporate social responsibility through the following policies:

- Advocate the principle of fair and open competition, and based on mutual trust, develop and maintain long-term relationships with the suppliers and contractors;
- Adopt strict ethical standards in procurement of components, products and services to ensure the quality of the finished products and maintain the continued confidence of the clients, suppliers and the general public;
- Perform periodic assessment on the suppliers based on price, quality, suitability and demands. Only those qualified suppliers will remain in the approved supplier list;
- Support and encourage the suppliers to improve their production and working environment, and their employees' benefits and protections; and
- Request the suppliers to comply with the relevant laws, regulations and contractual obligations.

During the year ended 31 March 2022, the Group has implemented the above established supplier management procedures to all suppliers, and all qualified suppliers fulfilled our requirements.

The Group is aware of the importance in managing environmental and social risks of our supplier chain. The Group works closely with its suppliers to support and provide high-quality products. The Group has embedded environmental and social consideration in the procurement process and supplier communication.

於截至二零二二年三月三十一日止年度，本集團未發現任何重大違反與招募童工或強制勞工行為有關的相關法律及法規的情況。

本集團根據法律保障僱員的休憩及休假權利。僱員享有法定假期及法定休假、婚假、恩恤假、有薪年假及其他休假權利。

### B5 供應鏈管理

本集團十分重視與其供應商發展和維持長遠關係，且努力與彼等建立長期合作夥伴關係。我們亦於採購零件、產品及服務時採取公平及公開的方法。本集團僅會與和我們具有共同道德價值及標準的供應商合作，而本集團亦支持及鼓勵供應商透過以下政策促進有效使用資源及環保以履行企業社會責任：

- 提倡公平及公開競爭的原則，並與供應商及承包商發展和維持建基於互信的長遠關係；
- 於採購零件、產品及服務方面採納嚴格道德標準，以確保製成品質量，並維持客戶、供應商及社會大眾一直以來的信心；
- 根據價格、質量、合適性及需求，定期對供應商進行評核，只有合資格的供應商將留在我們經審核的供應商名單上；
- 支持及鼓勵供應商改善彼等的生產及工作環境以及彼等僱員的福利及保障；及
- 要求供應商遵守相關法律、規例及合約責任。

於截至二零二二年三月三十一日止年度，本集團已對所有供應商執行上述既定供應商管理程序，且所有合資格供應商均符合我們的要求。

本集團深明管理我們供應鏈的環境及社會風險的重要性。本集團與其供應商緊密合作以支持及提供優質產品。本集團已將環境及社會考量因素納入採購流程及供應商溝通中。



# Environmental, Social and Governance Report 2022

## 二零二二年度環境、社會及管治報告

During the supplier selection and contract drafting processes, the following factors are considered in achieving “Green Procurement” on the Group’s supply chain:

- Use of environmental-friendly resources in provision of products/services;
- Effort on limiting emission of pollutants;
- Responsible management of environmental impacts;
- Compliance with local environmental and social law and regulations;
- Historical incidents on bribery, corruption, and money laundering;
- Provision of a safe working environment which complies with local laws or practices;
- Community investment initiatives and effort.

A summary on the relevant number of suppliers related KPIs of the Group for the year ended 31 March 2022 is disclosed as follows:

### Location of suppliers

供應商地點

2022<sup>#</sup>

二零二二年<sup>#</sup>

PRC	中國	1
Hong Kong	香港	5
Australia	澳洲	3
<b>Total</b>	<b>總計</b>	<b>9</b>

<sup>#</sup> The Group starts to disclose the social KPIs data of number of suppliers in 2022.

在篩選供應商及草擬合約的過程中，本集團就促成供應鏈「環保採購」時曾考量以下因素：

- 有否在提供產品／服務時使用環保資源；
- 有否致力限制污染物排放；
- 有否盡責管理環境影響；
- 有否遵循當地環境及社會法律及規例；
- 過往是否存在行賄、貪污及洗黑錢事件；
- 有否提供符合當地法律或慣例的安全工作環境；
- 是否積極主動參與社區投資。

本集團於截至二零二二年三月三十一日止年度與供應商數目相關的關鍵績效指標概要披露如下：

<sup>#</sup> 本集團於二零二二年開始披露供應商數目社會關鍵績效指標數據。

### B6 Product Responsibility

The Group is committed to establishing strong relationships with its customers, providing customers with high-quality products and services, settling customer complaints timely and effectively, continuously improving our service level, and ensuring customer satisfaction through the following policies:

- Ensure the products and services comply with related laws and guidelines;
- Carry out inspection on the goods and ensure its quality matches against the terms of the relevant purchase contract;
- Provide customers with accurate product information and high quality products; and
- Develop product warranty policy and after-sales services for our products.

### B6 產品責任

本集團致力於與其客戶建立牢固的關係，向客戶提供高質素產品及服務，並透過以下政策適時有效地處理客戶投訴、不斷提升服務水平和確保客戶滿意：

- 確保產品及服務符合相關法律及指引；
- 對貨物進行檢查，確保其質量與相關採購合約的條款相配；
- 向客戶提供準確產品資料及高質素產品；及
- 為產品制定產品保修政策及售後服務。

# Environmental, Social and Governance Report 2022

## 二零二二年度環境、社會及管治報告

In the event that products shipped is subject to recall, the Group will contact the relevant customers as soon as possible to trace the flow direction of the products in a timely manner to ensure products with quality issues can be quickly recalled from the market, so as to minimise the potential impacts that the defective products could bring to the public.

The Group is committed to providing quality products to customers and focuses on customers' feedback to the products sold by the Group. Customers can offer their opinions or lodge complaints through existing communication channels. The Group will conduct investigations and prepare reports based on the responses and take corrective measures when necessary.

During the year ended 31 March 2022, the Group did not receive any complaints from its customers or the public in relation to its products.

### Data privacy policy

Protecting the security and privacy of stakeholders' personal data is important to our Group. The employees of the Group are trained on the data protection principles and methods and we ensure compliance with the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong) and other statutory requirements to meet a high standard of security and confidentiality of personal data privacy protection. The following data protection principles are adopted in preserving proper security and use of data:

- We only collect personal data that are relevant and required for our businesses;
- We will not share personal data to any entity that is not a member of our Group without consent unless it is required by law or it was previously agreed;
- We maintain appropriate data collection, storage, and processing practices and security measures to protect against unauthorised access to personal information;
- Computer system is regularly updated and is installed with firewall and antivirus software to avoid possible hackers' activities; and
- All employees have signed confidentiality agreement.

倘若發生產品於付運後需要回收的情況，本集團將儘快與有關客戶聯絡，及時追蹤產品的流向，確保存在質量問題的產品可以迅速地從市場回收，盡力減少問題產品可能對大眾造成的影響。

本集團致力於向客戶提供優質產品並注重客戶對本集團所售產品的反饋。客戶可通過現有溝通渠道提出彼等的意見或提交投訴。本集團將開展調查並根據反饋編製報告，及於必要時將採取糾正措施。

於截至二零二二年三月三十一日止年度，本集團並無接獲客戶或大眾對其產品的投訴。

### 資料私隱政策

保障持份者個人資料安全及私隱對本集團至關重要。本集團僱員會接受有關資料保護原則及方式的培訓，且我們確保遵守香港法例第486章《個人資料(私隱)條例》及其他法例規定，以符合個人資料保密的高規格安全及保密標準。我們已採納以下資料保護原則，以保障妥善的資料安全及使用：

- 我們僅收集與業務相關及所需的個人資料；
- 除非法律有所規定或已經事先同意，否則我們不會在未經同意下與並非本集團成員公司的任何實體共享有關個人資料；
- 我們維持妥善的數據收集、儲存及處理方法及安全措施，以防止未經授權取用個人資料；
- 定期更新電腦系統，並已安裝了防火牆及防病毒軟件，以避免可能的黑客活動；及
- 所有僱員均簽署了保密協議。

# Environmental, Social and Governance Report 2022

## 二零二二年度環境、社會及管治報告

The Group implement the following practices relating to observing and protecting intellectual property rights:

- The Group uses authorised and copyrighted products only;
- Employees are not allowed to download or install any forged or copied programs, software or materials; and
- The Group's standard employment contracts contain provisions on intellectual property rights and confidentiality.

The Group strictly abides by the laws and regulations on product health and safety, advertising, labelling, remedies and protection of intellectual property rights, and also observes the laws and regulations related to privacy. There was no case of violation identified during the year ended 31 March 2022.

During the year ended 31 March 2022, there were no reported cases of any product recalls, product safety or related health issues.

### B7 Anti-corruption

Employees at all levels are expected to behave with integrity, impartiality and honesty. Our Group does not tolerate corruption, bribery, extortion, money-laundering and other fraudulent activities in connection with any of our business operations that compromise the interest of our shareholders, investors, customers, and other stakeholders. The Group is in strict compliance with relevant laws and regulations such as the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong) and the Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Chapter 615 of the Laws of Hong Kong).

The Group implements the following measures to build a workforce with a high level of business ethics and integrity in being a trustworthy partner to the customers and suppliers:

- Organise regular briefings and training for our employees to raise concerns about the importance of anti-corruption and anti-bribery;
- Provide employees or other stakeholders with a confidential reporting channel (to the possible extent) and guidance for disclosure of information related to suspected misconduct, malpractice or irregularity, if any; and
- Request suppliers to comply with the relevant laws and regulations.

本集團實施以下與遵守及保護知識產權有關的做法：

- 本集團僅使用授權及受版權保護的產品；
- 僱員不得下載或安裝任何偽造或複製的程序、軟件或材料；及
- 本集團的標準僱傭合同包含知識產權及保密條款。

本集團嚴格遵守有關產品健康與安全、廣告、標籤、補救措施及知識產權保護的法律及規例，並遵守有關隱私的法律及規例。於截至二零二二年三月三十一日止年度，概無發現違規案件。

於截至二零二二年三月三十一日止年度，概無呈報任何產品回收、產品安全或相關健康問題的案件。

### B7 反貪污

我們預期所有級別的僱員均秉承正直、無私及誠實態度行事。本集團決不容忍在我們任何業務營運中有貪污、賄賂、勒索、洗黑錢及其他欺詐活動損害我們的股東、投資者、客戶及其他持份者的利益。本集團嚴格遵守相關法例及規例，例如香港法例第201章《防止賄賂條例》及香港法例第615章《打擊洗錢及恐怖分子資金籌集條例》。

本集團實施以下措施，打造具有高度商業道德及誠信標準的工作團隊，使本集團成為客戶及供應商值得信賴的合作夥伴：

- 定期為我們的僱員舉行簡報會及培訓，提高對反貪污及反賄賂重要性的關注；
- 向僱員或其他持份者提供披露有關涉嫌不當行為、不良行為或違規行為的資料（如有）的保密報告渠道（在可能的範圍內）及指引；及
- 要求供應商遵守相關法律及規例。

# Environmental, Social and Governance Report 2022

## 二零二二年度環境、社會及管治報告

The Group has issued relevant whistle-blowing procedures in setting up a private communication channel for reporting suspicious fraudulent actions or suspected misconduct and irregularity to the Group's management directly. The conduct of employee is closely monitored by management to prevent wrongdoings. Ongoing review of the effectiveness of the internal control systems is conducted on a regular basis in preventing the occurrence of corruption activities.

During the year ended 31 March 2022, there were no legal proceedings against the Group and its employees in relation to corruption, bribery, fraud and money laundering.

### B8 Community Investment

The Group believes that its responsibility to give back to the community, in which the Group operate, by enabling the community to prosper through our initiatives.

By reaching out directly to the community, the Group hopes to offer assistance and to create a positive impact on everyone's lives in the community.

The Group encourages our employees to take part in community welfare and volunteer work with a particular focus on community investment, sponsorship and charitable contributions. And it will actively maintain communication with its community to understand community needs.

Selection of supporting charities involves several considerations. We evaluate the vision and background of requesting charities and the compatibility when compared with our Group's. Charities engaged in unethical activities, and those in unclear financial position, and conflict of interest with corporation/individual will not be considered.

During the year ended 31 March 2022, the Group has devoted significant resources to maintain its business operations amidst the pandemic and temporarily suspended all its philanthropic activities. The Group will focus more on social participation and community investment when the pandemic eases.

The Group will continue to regularly review the objectives and direction of community investment and monitor community investment, sponsorship and donation activities and approval policies. The Group will review annually whether the Group's social performance is in line with the community investment policies.

本集團已發佈有關舉報程序，設立專用溝通渠道，直接向本集團管理層舉報疑似欺詐行為或涉嫌不當行為及違規行為。管理層密切監督僱員行為，以防止不法行為。我們持續定期檢討內部監控制度的成效，以防止發生貪污活動。

於截至二零二二年三月三十一日止年度，概無因貪污、賄賂、欺詐及洗黑錢而針對本集團及其僱員提起的法律訴訟。

### B8 社區投資

本集團相信，其有責任回饋本集團營運所在的社區，讓社區能透過我們的舉措繁榮發展。

透過直接接觸社區，本集團期望為社區每一個人的生活提供協助和帶來正面影響。

本集團鼓勵我們的員工參與社區福利及志願工作，尤其注重社區投資、贊助及慈善捐款。同時，其將積極與社區保持溝通，了解社區的需要。

選擇支持的慈善活動涉及多項考慮因素。我們評估申請捐助項目的願景及背景以及其是否與本集團一致。從事不道德活動的慈善團體以及財務狀況不明及與法團／個人有利益衝突的團體將不予考慮。

於截至二零二二年三月三十一日止年度，本集團投入了大量資源以於疫情期間維持其業務營運且已臨時暫停一切慈善活動。本集團將於疫情緩解時更加重視社會參與及社區投資。

本集團將繼續定期檢討社區投資的目標及方向，並監督社區投資、贊助及捐贈活動以及批准政策。本集團將每年檢討本集團的社會表現是否符合社區投資政策。

# Environmental, Social and Governance Report 2022

## 二零二二年度環境、社會及管治報告

### ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE BY THE STOCK EXCHANGE

聯交所的《環境、社會及管治報告指引》

Mandatory Disclosure Requirements 強制披露規定	Reporting Guideline 報告指引	Page(s) 頁數
Governance Structure 管治架構	<p>A statement from the board containing the following elements:</p> <ul style="list-style-type: none"> <li>(i) a disclosure of the board's oversight of ESG issues;</li> <li>(ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and</li> <li>(iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.</li> </ul> <p>由董事會發出的聲明，當中載有下列內容：</p> <ul style="list-style-type: none"> <li>(i) 披露董事會對環境、社會及管治事宜的監管；</li> <li>(ii) 董事會的環境、社會及管治管理方針及策略，包括評估、優次排列及管理重要的環境、社會及管治相關事宜（包括對發行人業務的風險）的過程；及</li> <li>(iii) 董事會如何按環境、社會及管治相關目標檢討進度，並解釋它們如何與發行人業務有關連。</li> </ul>	1-3, 5-7
Reporting Principles 匯報原則	<p>A description of, or an explanation on, the application of the following reporting principles in the preparation of the ESG Report:</p> <p><b>Materiality:</b> The ESG Report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer's stakeholder engagement.</p> <p><b>Quantitative:</b> Information on the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be disclosed.</p> <p><b>Consistency:</b> The issuer should disclose in the ESG Report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison.</p> <p>描述或解釋在編備環境、社會及管治報告時如何應用下列匯報原則：</p> <p><b>重要性：</b>環境、社會及管治報告應披露：(i)識別重要環境、社會及管治因素的過程及選擇這些因素的準則；(ii)如發行人已進行持份者參與，已識別的重要持份者的描述及發行人持份者參與的過程及結果。</p> <p><b>量化：</b>有關匯報排放量／能源耗用（如適用）所用的標準、方法、假設及／或計算工具的資料，以及所使用的轉換因素的來源應予披露。</p> <p><b>一致性：</b>發行人應在環境、社會及管治報告中披露統計方法或關鍵績效指標的變更（如有）或任何其他影響有意義比較的相關因素。</p>	4

# Environmental, Social and Governance Report 2022

## 二零二二年度環境、社會及管治報告

Mandatory Disclosure Requirements 強制披露規定	Reporting Guideline 報告指引	Page(s) 頁數
Reporting Boundary 匯報範圍	A narrative explaining the reporting boundaries of the ESG Report and describing the process used to identify which entities or operations are included in the ESG Report. If there is a change in the scope, the issuer should explain the difference and reason for the change.  解釋環境、社會及管治報告的匯報範圍，及描述挑選哪些實體或業務納入環境、社會及管治報告的過程。若匯報範圍有所改變，發行人應解釋不同之處及變動原因。	4

### “COMPLY OR EXPLAIN” PROVISIONS

### 「不遵守就解釋」條文

General Disclosure/KPIs 一般披露/KPIs	Reporting Guideline 報告指引	Page(s) 頁數
<b>A. Environmental</b> A. 環境		
<b>Aspect A1</b> 層面A1 General Disclosure 一般披露	<b>Emissions</b> 排放物 Information on:  (a) the policies; and  (b) compliance with relevant laws and regulations that have a significant impact on the issuer  relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.  有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的：  (a) 政策；及  (b) 遵守對發行人有重大影響的相關法律及規例的資料。	9-11
KPI A1.1 關鍵績效指標A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	9-10
KPI A1.2 關鍵績效指標A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 直接(範圍1)及能源間接(範圍2)溫室氣體排放量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	10
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	10



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KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量 (以噸計算) 及 (如適用) 密度 (如以每產量單位、每項設施計算)。	10
KPI A1.5 關鍵績效指標A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	9-11
KPI A1.6 關鍵績效指標A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	10-11
<b>Aspect A2</b> <b>層面A2</b>	<b>Use of Resources</b> <b>資源使用</b>	
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源 (包括能源、水及其他原材料) 的政策。	13
KPI A2.1 關鍵績效指標A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源 (如電、氣或油) 總耗量 (以千個千瓦時計算) 及密度 (如以每產量單位、每項設施計算)。	12
KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度 (如以每產量單位、每項設施計算)。	12
KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	13
KPI A2.4 關鍵績效指標A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	12
KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量 (以噸計算) 及 (如適用) 每生產單位佔量。	13
<b>Aspect A3</b> <b>層面A3</b>	<b>The Environment and Natural Resources</b> <b>環境及天然資源</b>	
General Disclosure 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	14
KPI A3.1 關鍵績效指標A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	14



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<b>Aspect A4</b> 層面A4	<b>Climate Change</b> 氣候變化	
General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	14
KPI A4.1 關鍵績效指標A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	14
	<b>B. Social</b> <b>B. 社會</b>	
<b>Aspect B1</b> 層面B1	<b>Employment and Labour Practices</b> 僱傭及勞工常規	
General Disclosure 一般披露	<b>Employment</b> 僱傭 Information on:  (a) the policies; and  (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	15-16
	有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的：	
	(a) 政策；及	
	(b) 遵守對發行人有重大影響的相關法律及規例的資料。	
KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	16
KPI B1.2 關鍵績效指標B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	17

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General Disclosure/KPIs 一般披露/KPIs	Reporting Guideline 報告指引	Page(s) 頁數
<b>Aspect B2</b> <b>層面B2</b> General Disclosure 一般披露	<b>Health and Safety</b> <b>健康與安全</b> Information on:  (a) the policies; and  (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.  有關提供安全工作環境及保障僱員避免職業性危害的：  (a) 政策；及  (b) 遵守對發行人有重大影響的相關法律及規例的資料。	17-18
KPI B2.1 關鍵績效指標B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年（包括匯報年度）每年因工亡故的人數及比率。	18
KPI B2.2 關鍵績效指標B2.2	Lost days due to work injury. 因工傷損失工作日數。	18
KPI B2.3 關鍵績效指標B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	17-18
<b>Aspect B3</b> <b>層面B3</b> General Disclosure 一般披露	<b>Development and Training</b> <b>發展及培訓</b> Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	19
KPI B3.1 關鍵績效指標B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比。	19
KPI B3.2 關鍵績效指標B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	20

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General Disclosure/KPIs 一般披露／KPIs	Reporting Guideline 報告指引	Page(s) 頁數
<b>Aspect B4</b> 層面B4	<b>Labour Standards</b> 勞工準則	
General Disclosure 一般披露	Information on:  (a) the policies; and  (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.  有關防止童工或強制勞工的：  (a) 政策；及  (b) 遵守對發行人有重大影響的相關法律及規例的資料。	20-21
KPI B4.1 關鍵績效指標B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	20
KPI B4.2 關鍵績效指標B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	20
	<b>Operating Practices</b> 營運慣例	
<b>Aspect B5</b> 層面B5	<b>Supply Chain Management</b> 供應鏈管理	
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	21
KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	22
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	21
KPI B5.3 關鍵績效指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	21
KPI B5.4 關鍵績效指標B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	22

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<b>Aspect B6</b> <b>層面B6</b> General Disclosure 一般披露	<b>Product Responsibility</b> <b>產品責任</b> Information on:  (a) the policies; and  (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.  有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：  (a) 政策；及  (b) 遵守對發行人有重大影響的相關法律及規例的資料。	23-24
KPI B6.1 關鍵績效指標B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	24
KPI B6.2 關鍵績效指標B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	23
KPI B6.3 關鍵績效指標B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	24
KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	23
KPI B6.5 關鍵績效指標B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	23
<b>Aspect B7</b> <b>層面B7</b> General Disclosure 一般披露	<b>Anti-corruption</b> <b>反貪污</b> Information on:  (a) the policies; and  (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.  有關防止賄賂、勒索、欺詐及洗黑錢的：  (a) 政策；及  (b) 遵守對發行人有重大影響的相關法律及規例的資料。	24-25

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KPI B7.1 關鍵績效指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於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。	25
KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	25
KPI B7.3 關鍵績效指標B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	24
<b>Aspect B8 層面B8</b>	<b>Community Investment 社區投資</b>	
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	25
KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	25
KPI B8.2 關鍵績效指標B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源(如金錢或時間)。	25

\* for identification purpose only

\* 僅供識別

