



CAPITAL VC LIMITED

首都創投有限公司

(Incorporated in the Cayman Islands with limited liability
and carrying on business in Hong Kong as CNI VC Limited)

(於開曼群島註冊成立之有限公司
並以 CNI VC Limited 名稱在香港經營業務)

Stock Code 股份代號 : 02324

Environmental, Social and Governance Report

2020/21

環境、社會及管治報告



Environmental, Social and Governance Report

環境、社會及管治報告

ABOUT THE GROUP

Capital VC Limited (“Capital VC” or the “Company”, together with its subsidiaries, the “Group”) is a company incorporated in the Cayman Islands with limited liability and its shares are listed on the Main Board of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”).

The Group is principally engaged in investing in listed and unlisted securities mainly in Hong Kong and the People’s Republic of China (the “PRC”). As at 30 September 2021, the Group’s core portfolio comprises mainly small to medium-sized listed companies. It maintains a diversified investment portfolio to cover a wide range of business sectors, including but not limited to companies engaged in sectors, such as finance, consumer goods and consumer services, media, manufacturing and construction, etc.

Mission

To achieve medium-term or long-term capital appreciation.

ABOUT THE REPORT

The Environmental, Social and Governance Report (the “ESG Report” or the “Report”) is to highlight the Group’s approaches and strategies in pursuit of sustainable development during the period from 1 October 2020 to 30 September 2021 (the “Year”). Unless otherwise stated, the Report covers the sustainability performance and initiatives of the Group and its investments in the listed and unlisted securities business operating in Hong Kong.

The Group primarily adopts the principles and basis of Environmental, Social and Governance Reporting Guide (the “ESG Guide”) set out in Appendix 27 to the Rules Governing the Listing of Securities on the Stock Exchange (the “Listing Rules”) as its standards, with an aim to establish a sound environmental, social and governance (“ESG”) structure. The preparation, presentation and contents of this report follow the principles of “Materiality”, “Quantitativeness”, “Consistency” and “Balance” set out in the Guide. Unless otherwise specified, the statistical methods or KPIs disclosed in this ESG Report are consistent with those in the last year’s ESG Report.

關於本集團

首都創投有限公司（「首都創投」或「本公司」，連同其附屬公司統稱「本集團」）為於開曼群島註冊成立之有限公司，其股份於香港聯合交易所有限公司（「聯交所」）主板上市。

本集團之主要業務為投資主要位於香港及中華人民共和國（「中國」）之上市及非上市證券。於二零二一年九月三十日，本集團的核心投資組合主要包括中小型上市公司。其維持多元化投資組合，以涵蓋更廣泛行業，其中包括（但不限於）從事金融業、消費產品及服務業、媒體、製造業及建築業等的公司。

使命

達致中線或長線資本增值。

關於本報告

本環境、社會及管治報告（「ESG 報告」或「本報告」）將重點介紹本集團於二零二零年十月一日至二零二一年九月三十日止期間（「本年度」）為達致可持續發展而實行的方針和策略。除非另有說明，本報告涵蓋本集團及其於香港的上市與非上市證券投資業務的可持續發展表現及措施。

本集團主要採納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」）之原則及基準為其準則，致力建立良好的環境、社會及管治（「環境、社會及管治」）架構。本報告之編製、呈列及內容遵循指引所載「重要性」、「量化」、「一致性」及「平衡」之原則。除非另有說明，本 ESG 報告中所披露之統計方法或關鍵績效指標與上一年度 ESG 報告所披露者一致。

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Materiality: Materiality assessment was conducted and reviewed annually to assess the relative importance of the ESG topics identified. Topics that are relevant and important to the operation of the Group and stakeholders must be covered in this Report.

Quantitative: If the key performance indicators (KPIs) have been established, they must be measurable and applicable to valid comparisons under appropriate conditions.

Consistency: ESG data presented in this Report are prepared using consistent methodologies over time unless otherwise specified either in text or footnote.

Balance: The Group appoints an external sustainability consultant in the preparation of the report to present an unbiased picture of our achievements and performances.

The Report is available in both Chinese and English languages and has been uploaded onto the websites of the Stock Exchange (www.hkexnews.hk) and Capital VC (www.capital-vc.com). For information on the Group's corporate governance, please refer to the Corporate Governance Report included in the Annual Report.

APPROACH TO SUSTAINABILITY DEVELOPMENT

As a good corporate citizen, the Group is committed to creating sustained value for stakeholders by incorporating ESG considerations into its operation with an aim to be a positive force to its environment and the wider community. To be accountable to all the stakeholders, the Group endeavoured to minimize the influence on the environment, be aware of the employee well-being and contribute more to the community.

BOARD STATEMENT OF ESG MANAGEMENT STRATEGIES

The Board of Directors (the "Board") of Capital VC committed to incorporating the ESG mindset into business operations. The Board accepts full responsibility for the sustainability of the Group, including formulating strategies, overseeing the Group's ESG-related risks and opportunities, and approving the ESG Report. The Board are also required to keep abreast of and comply with the latest regulatory requirements before the approval of the ESG Report.

重要性: 每年進行重要性評估及檢討，以評估所識別環境、社會及管治議題的相對重要性。本報告必須涵蓋與本集團營運及持份者相關且對其重要的議題。

量化: 倘已確定關鍵績效指標，其須可計量且於合適條件下可進行有效比較。

一致性: 本報告呈現的環境、社會及管治數據乃採用一致方法編製，在文本或腳註中另有說明者除外。

平衡: 本集團委任一名外部可持續發展顧問編製報告，以公正呈現我們的成就及表現。

本報告備有中英文版本，已上載至聯交所網站 (www.hkexnews.hk) 及首都創投網站 (www.capital-vc.com)。有關本集團企業管治的資料，請參閱年報內的企業管治報告。

可持續發展方針

作為一名良好的企業公民，本集團致力於通過將環境、社會及管治因素融入我們的經營中，為持份者創造持續價值，旨在成為其環境及廣大社區之積極力量。為了對所有持份者負責，本集團盡力減少對環境的影響，關注員工福祉，以及為社區多作貢獻。

有關環境、社會及管治管理策略的董事會聲明

首都創投董事會（「董事會」）致力於將環境、社會及管治理念納入業務營運。董事會全面負責本集團的可持續發展，包括制定策略、監察本集團的環境、社會及管治相關風險及機會並批准 ESG 報告。董事會於批准 ESG 報告前亦須了解及遵守最新監管要求。

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The Board believes that the management of ESG-related risks and opportunities is essential to the Group's efficient and effective operation. The risk management and internal control systems assure accuracy, reliability and the timeliness of the data presented and sustainable development measures. The Board will also regularly review the implementation effectiveness of the systems and whether they cover major control measures on material ESG issues.

STAKEHOLDER ENGAGEMENT

The Group believes that understanding the views of its stakeholders lays a solid foundation for the long-term growth and success of the Group. It develops multiple channels to a broad spectrum of stakeholders in order to provide them with the opportunity to express their views on its sustainability performance and future strategies. To reinforce mutual trust and respect, the Group is committed to maintaining enduring communication channels, both formally and informally, with stakeholders to enable it to better shape its business strategies to respond to their needs and expectations, anticipate risks and strengthen key relationships. The Group has identified employees, business partners, shareholders, suppliers, government and the community at large as its key stakeholder groups. The information collected through different communication processes serves as an underlying basis for the structure of this Report.

Stakeholder engagement plays a core role in the sustainability of the Group. The Group fully appreciates the need to build both online and offline communication channels and to provide stakeholders with timely reports on strategic planning and performance of the Group in order to establish a continuing communication mechanism with the stakeholders. In addition, the Group consults the stakeholders on their recommendations and propositions to ensure its business practices can meet the expectations of the stakeholders.

董事會認為，管理環境、社會及管治相關風險及機會對本集團的高效及有效營運而言至關重要。風險管理及內部監控制度確保所呈列數據及可持續發展措施的準確性、可靠性及及時性。董事會亦將定期審查制度的運作成效及是否涵蓋重大環境、社會及管治問題的主要控制措施。

持份者參與

本集團相信，了解持份者的意見為本集團達致長遠增長及成功奠定堅實基礎。其為不同領域的持份者提供多種渠道，讓彼等有機會就其可持續發展表現和未來策略發表意見。為加強互信和尊重，本集團致力與持份者保持持續的正式及非正式溝通渠道，使其能夠更好地制訂業務策略，以滿足持份者的需要和期望，預測風險和加強關鍵關係。本集團將員工、業務合作夥伴、股東、供應商、政府和整個社區確定為關鍵的持份者團體。通過不同溝通程序收集到的資料是本報告結構的基礎所在。

持份者參與在本集團的可持續發展中擔當核心角色。本集團深明搭建線上及線下溝通渠道的必要性，並及時向持份者提供有關本集團戰略規劃及表現的報告，藉以與持份者建立長效溝通機制。此外，本集團向持份者徵求建議及提議，以確保其業務實踐符合持份者之期望。

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Relevant stakeholder groups include the shareholders, government and regulatory bodies, employees, customers, suppliers and society and the public. The Group discusses with the stakeholders through various channels for their expectations and relevant feedback as below:

相關持份者團體包括股東、政府及監管機構、僱員、客戶、供應商以及社會及公眾。本集團透過多種渠道與持份者討論其期望及相關反饋，詳情如下：

Stakeholders 持份者	Expectations 期望	Communication and Feedback 溝通及反饋
Shareholders 股東	<ul style="list-style-type: none">Financial resultsCorporate transparencySound risk control	<ul style="list-style-type: none">Increase of profitabilityRegular information disclosureOptimization of risk management and internal control
Government and regulatory bodies 政府及監管機構	<ul style="list-style-type: none">Compliance with laws and regulationsRelevant conferences	<ul style="list-style-type: none">Compliance operationDirect communication
Employees 僱員	<ul style="list-style-type: none">Career development platformSalary and benefitsSafe working environmentprovision of employee training and safety awareness enhancement	<ul style="list-style-type: none">Promotion mechanismCompetitive salary and employee benefitsEmployee training

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Stakeholders

持份者

Customers

客戶

Suppliers

供應商

Society and the public

社會及公眾

Expectations

期望

- Protection of customer rights and interests

- Customer information security

- 保障客戶權利及權益

- 客戶信息安全

- Integrity cooperation

- Business ethics and credibility

- 誠信合作

- 商業道德及信譽

- Environmental protection

- Employment opportunities

- 環境保護

- 就業機會

Communication and Feedback

溝通及反饋

- Compliance marketing

- Customer privacy protection

- 合規營銷

- 客戶私隱保護

- Responsible supply chain

- Performance contract

- 負責任的供應鏈

- 履約

- Adoption of energy-saving equipment

- Implementation of environmental protection measures

- To provide employment opportunities

- 使用節能設備

- 執行環境保護措施

- 提供就業機會

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MATERIALITY ASSESSMENT

The Group has adopted the principle of materiality in the ESG reporting by understanding the key ESG issues that are important to the business of the Group. In the Year, the Company undertook its annual materiality assessment exercise. The objective of materiality assessment is to identify ESG topics that are material and relevant to the Group's operation. This involved conducting interviews and/or surveys with internal and external stakeholders to identify the most significant environmental and social impacts on its business. To identify potential material topics for disclosure in the ESG Report, we took reference to the ESG Guide and set possible topics for assessment.

According to the results of the materiality assessment, the items below demonstrated the ESG topics with high materiality to the Group, including:

- Employee welfare
- Inclusion and equal opportunities
- Talent attraction and retention
- Occupational health and safety
- Preventing child and forced labour
- Supply chain management
- Labour standards in supply chain
- Economic value generated
- Protection of intellectual property rights
- Protection of customer privacy
- Corporate governance
- Anti-corruption
- Community investment

重要性評估

本集團透過了解對本集團的業務而言屬重要的關鍵環境、社會及管治議題，已於 ESG 報告中採納重要性原則。於本年度內，本公司已進行其年度重要性評估。重要性評估的目標旨在識別對本集團的營運而言屬重大及相關的環境、社會及管治議題。該評估涉及對內部及外部持份者的採訪及／或調查，以識別對其業務最為重要的環境及社會影響。我們參考環境、社會及管治指引並提出可能評估的議題，以識別於 ESG 報告中披露的潛在重大議題。

根據重要性評估結果，下列各項說明對本集團而言高度重要的環境、社會及管治議題，包括：

- 僱員福利
- 包容及平等機會
- 人才吸引及挽留
- 職業健康及安全
- 禁止童工及強迫勞工
- 供應鏈管理
- 供應鏈勞工準則
- 創造經濟價值
- 保護知識產權
- 保護客戶私隱
- 企業管治
- 反貪污
- 社區投資

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A. ENVIRONMENTAL ASPECTS

Emissions

The Group recognizes the importance of establishing a balance between economic development and environmental protection as the impacts of the environmental and climate-related issues become more severe in recent years.

In the Year, the Group is not aware of any material non-compliance environmental protection laws and regulations that had a significant impact on the Group relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous wastes. The Group strictly comply with environmental laws and regulations in Hong Kong and the PRC, including but not limited to:

- Air Pollution Control Ordinance (Cap. 311 of the Laws of Hong Kong);
- Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong); and
- Environmental Impact Assessment Ordinance (Cap. 499 of the Laws of Hong Kong).

No fines or non-monetary sanctions for non-compliance with relevant laws and regulations had been reported in the Year.

A. 環境方面

排放

由於近年來環境及氣候相關問題愈加嚴峻，本集團深知在經濟發展與環境保護之間建立平衡的重要性。

於本年度，本集團概不知悉任何就本集團廢氣及溫室氣體排放、污水排放及土地排污以及有害及無害廢棄物之產生方面未遵守環境保護法律法規而產生重大影響的重大違規情況。本集團嚴格遵守香港及中國之環境法律法規，包括但不限於：

- 《空氣污染管制條例》（香港法例第311章）；
- 《廢物處置條例》（香港法例第354章）；及
- 《環境影響評估條例》（香港法例第499章）。

本年度概無呈報有關未遵守有關法律法規的罰款或非貨幣性處罰。

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Air and greenhouse gas emissions

The Group's core business does not directly generate significant air and greenhouse gas emissions. The most common emission from its daily business activities is greenhouse gas ("GHG") emission. It is mainly generated from the consumption of purchased electricity and the fuel consumed from the use of motor vehicles. Although the environmental impact is limited, the Group still strives to be more proactive on emission and energy reduction by its procedures. Detailed measures of energy management are further described in the sub-sections headed under "Energy Management" below.

廢氣及溫室氣體排放

本集團的核心業務並無直接產生大量廢氣及溫室氣體排放。本集團日常業務活動產生的主要排放物為溫室氣體（「溫室氣體」），而溫室氣體排放主要來自消耗所購買的電能及使用汽車所消耗的燃料。儘管環境影響有限，本集團仍通過其程序努力在排放及節能方面更加積極主動。能源管理措施之詳情於下文「能源管理」分節作進一步描述。

Greenhouse gas emissions

溫室氣體排放

Scope 1 – Direct emissions¹

範疇1 – 直接排放¹

Scope 2 – Indirect emissions²

範疇2 – 間接排放²

Scope 3 – Other indirect emissions³

範疇3 – 其他間接排放³

Total greenhouse gas emissions

總溫室氣體排放

Intensity (per employee)

密度（每名僱員）

Fiscal Year	Unit
2020/21	
二零二零／二一年	單位
財政年度	
24.1	tonnes CO ₂ -e 噸二氧化碳當量
2.7	tonnes CO ₂ -e 噸二氧化碳當量
0.04	tonnes CO ₂ -e 噸二氧化碳當量
26.8	tonnes CO ₂ -e 噸二氧化碳當量
1.5	tonnes CO ₂ -e/employee 噸二氧化碳當量／僱員

¹ Scope 1 emission represents the petrol consumption from motor vehicles.

² Scope 2 emission represents the electricity purchased from power suppliers.

³ Scope 3 emission represents the paper waste disposed at landfills.

¹ 範疇1排放指汽車的汽油消耗。

² 範疇2指從電力供應商購買的電能。

³ 範疇3指在垃圾填埋場處理的紙質廢棄物。

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Apart from GHG emissions, fuel consumption from motor vehicles also emits air pollutants, such as nitrogen oxides (“NO_x”), sulphur oxides (“SO_x”) and particulate matter (“PM”). In order to minimize the air pollution generated by vehicle use, motor vehicles are strictly restricted for picking up the staff and business activities only.

Air emissions

大氣排放物

Nitrogen oxides (NO_x)

氮氧化物

Sulphur oxides (SO_x)

硫氧化物

Particulate matter (PM)

懸浮粒子

Fiscal Year 2020/21

二零二零/二一年

財政年度

Unit

單位

7.1

kg

千克

0.1

kg

千克

0.5

kg

千克

Waste Management

The Group does not generate any hazardous wastes, including chemical wastes, clinical wastes and hazardous chemicals, in the ordinary course of business. Non-hazardous waste produced from the operations of the Group is mainly comprised of general office consumables which have no significant impact on the environment. The Group's wastes are mainly classified into two categories, including general wastes (household wastes) and recyclable wastes. The Group avoids wastage with the following measures, such as:

- Reusing the pen shafts by using refills instead of simply throwing away the whole ballpoint pens;
- Disposing rechargeable batteries in designated collection boxes;
- Arranging recycle company for toner cartridges recycling;
- Deploying recycling bins to collect used paper products, such as waste paper, letters and envelopes; and
- Avoiding the consumption of paper cups and other disposable utensils.

除溫室氣體排放之外，汽車燃料消耗亦排放大氣污染物，如氮氧化物（「氮氧化物」）、硫氧化物（「硫氧化物」）及懸浮粒子（「懸浮粒子」）。為盡量減少使用汽車所產生的大氣污染，汽車受到嚴格限制，僅限用於接送員工及商業活動。

廢棄物管理

本集團在其日常業務過程中不產生化學廢棄物、臨床廢棄物及有害化學品等任何有害廢棄物。本集團營運產生的無害廢棄物主要包括對環境並無重大影響的一般辦公耗材。本集團的廢棄物主要分為兩類，即一般廢棄物（生活廢棄物）及可回收廢棄物。本集團通過以下措施減少廢棄物產生，如：

- 使用替芯實現筆桿重複利用，避免直接扔掉整支圓珠筆；
- 將可充電電池投入指定收集箱；
- 安排回收公司負責回收墨盒；
- 使用回收桶收集使用過的紙質產品，如廢棄的紙、信件及信封；及
- 避免使用紙杯及其他一次性器具。

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Paper use is essential for its operational activities, such as printing publications and notices. The Group has implemented the following policies to reduce the use of paper:

- Adopting an electronic system for filing and documentation;
- Promoting electronic communications and the “think before you copy” attitude, we encourage our employees to use both sides of the paper for printing and copying;
- Adopting double-sided printing and photocopying;
- Sending emails instead of letters or fax when possible;
- Receiving incoming faxes electronically through an e-fax system, and make hard copies only when necessary; and
- Using used or recycled paper for internal documents or drafts.

Use of Resources

The Group grasps every opportunity to encourage its employees in supporting the green initiatives in daily operations and incorporating environmental sustainability into its business operation. Due to the nature of the office's operations and business, the major resources consumed by the Group are electricity, water and paper.

用紙對本集團業務活動而言至關重要，如印製刊物及通告。本集團已採取下列政策，以減少用紙：

- 使用電子文檔系統；
- 提倡電子通訊及「印前三思」的態度，鼓勵僱員使用雙面列印及複印；
- 使用雙面列印及影印；
- 盡可能發送電子郵件，代替信件或傳真；
- 通過電子傳真系統，以電子方式接收發來的傳真，並僅在必要的情況下製作紙質版；及
- 使用用過或回收的紙張製作內部文件或草稿。

資源使用

本集團積極鼓勵員工於日常營運中支持環保舉措並於其業務營運過程中注重環境可持續性。由於本集團於辦公室營運及開展業務，本集團主要使用水電及紙張資源。

Environmental, Social and Governance Report

環境、社會及管治報告

Energy Management

As energy consumption accounts for a major part of the Group's GHG emissions, various energy-saving measures have been undertaken to improve energy efficiency and reduce the energy consumption of its operations, for example:

- Deploying natural light and using energy-saving lightings, where feasible;
- Switching off unnecessary lightings, electrical appliances (such as computers and printers) and air conditioners while not in use;
- Putting the computer to sleep instead of using a screen saver;
- Avoiding over-cooling of offices and Setting air conditioners for the indoor temperature of 24 degrees Celsius if possible;
- Cleaning the air filter of air-conditioners regularly to improve cool airflow efficiency;
- Switching off air-conditioning after 7 p.m. even overtime work is required, as less staff utilise air-conditioning in that period;
- Restricting the use of motor vehicles by management for attending business meetings and important business partners; and
- Turning off car engines when idling.

能源管理

能源消耗佔本集團溫室氣體排放的主要部分，本集團已採取多種節能措施，以提升能源效率及減少其營運能源消耗，如：

- 在可行情況下，利用自然光並使用節能照明設備；
- 在不使用時關閉不必要的照明、電器（如電腦及打印機）及空調；
- 將電腦設為休眠狀態，而不使用屏幕保護；
- 避免辦公室冷氣過低，並盡可能將空調調至室內溫度24攝氏度；
- 定期清潔空調過濾器，提升冷氣流通效率；
- 晚上七點後，因使用空調的員工較少，即使有加班需要，仍關閉空調；
- 限管理層參加商業會議時及重要業務夥伴使用汽車；及
- 怠速時關閉汽車引擎。

Environmental, Social and Governance Report

環境、社會及管治報告

Energy consumption

能源消耗

Direct energy consumption

直接能源消耗

Indirect energy consumption

間接能源消耗

Total energy consumption

總能源消耗

Intensity (per employee)

密度 (每名僱員)

Fiscal Year 2020/21

二零二零/二一年

財政年度

Unit

單位

310.0

GJ

吉焦

3.8

kWh

千瓦時

90.0

kWh

千瓦時

5.0

kWh/employee

千瓦時/僱員

Water Management

The Group's key water usage is arising from toilet flushing, water tap for cleaning and drinking water. It operates in leased office premises of which both the water supply and discharge are solely controlled by the respective building management which is considered that provision of water withdrawal and discharge data or sub-meter for the individual occupant is not feasible. To avoid unnecessary water consumption from the daily operation, the Group encourages employees to always turn taps off tightly to avoid dripping and giving priority to effective water-saving products.

水資源管理

本集團耗水量主要來自沖廁、清潔用水龍頭及飲用水。本集團於租賃辦公物業內營運，其供排水由各樓宇管理處完全控制，無法為個別佔用人提供取水及排水數據或分表。為於日常營運中避免不必要的用水，本集團鼓勵僱員總是關緊水龍頭以防滴水，並優先使用有效節水產品。

The Environmental and Natural Resources

The principal business activities of the Group do not have a significant impact on the environment and natural resources. Despite this, the Group is committed to sustainability by seeking to reduce the environmental impact of its operations, with a particular focus on the reduction of greenhouse gas emissions and preservation of resources.

環境及自然資源

本集團的主要業務活動對環境及自然資源並無產生重大影響。儘管如此，本集團仍著重環境可持續性，致力減少其營運對環境產生的影響，重點減少溫室氣體排放及保護資源。

Employees are well-informed of the green measures adopted by the Group through regular meetings and sending them emails and relevant materials to advocate their awareness and behavioural change. The Group encourages all employees to participate in different kinds of recycling activities and minimise the use of natural resources. The Group will continue to reduce emissions and wastes on an ongoing basis in order to minimise the Group's impacts of activities on the environment and natural resources.

本集團以定期會議及向僱員發送電郵及相關材料的方式向僱員深度傳達本集團採納的環保措施，提高僱員環保意識，促進僱員養成環保行為。本集團鼓勵全體僱員參與各種資源回收活動，盡量減少使用自然資源。本集團將繼續減少排放及廢物，盡量減少本集團活動對環境及自然資源的影響。

Environmental, Social and Governance Report

環境、社會及管治報告

As mentioned in the above sections, the Group has implemented various measures to protect water resources and reduce waste. The Group is also devoted to green office and resources conservation in order to contribute to the sustainable development of mankind.

Climate Change

Climate change and global warming are the major environmental concerns in the world. Despite having no significant impact on the Group's businesses, the Group still strives to put forward environmental conservation and raise the environmental awareness of the employees.

Since the major business nature of the Group is investment, climate change does not have significant impacts on the business directly. With a higher temperature in the future, the Group may need to allocate more spending on cooling. On the other hand, the Group may experience productivity loss due to increased extreme weather, like typhoons and heavy rain. The Group will review the existing measures for adverse weather conditions and ensure the safety of the employees.

In an effort to reduce carbon footprint and emissions, the Group actively adopted relevant environmental policy and office environmental measures as mentioned in the ESG Report. Meanwhile, the Group participated in various environmental conservation events, including "Earth Hour" and "Green Low Carbon Day", and organized different types of "green" activities in the workplace. The Group monitors the energy consumption intensity across its operations from time to time to identify opportunities for increasing efficiency and reducing GHG emissions.

誠如以上章節所述，本集團已實施多項措施保護水資源及減少浪費。本集團亦致力於綠色辦公及資源節約，為人類的可持續發展略盡綿薄之力。

氣候變化

氣候變化及全球變暖為全球主要的環境問題。儘管這對本集團的業務並無重大影響，本集團仍致力提倡環境保護，提高僱員的環保意識。

由於本集團的主要業務性質為投資，氣候變化對業務並無直接重大影響。隨著未來氣溫升高，本集團可能需要分配更多的開支用於降溫。另一方面，由於颱風及暴雨等極端天氣增多，本集團的生產力或會下降。本集團將審查現有應對不利天氣狀況的措施，確保僱員的安全。

為減少碳足跡及碳排放，本集團積極採用ESG報告中所述之相關環境政策及辦公環保措施。同時，本集團參與了「地球一小時」及「綠色低碳日」等各種環保活動，並在工作場所舉辦不同類型的「綠色」活動。本集團不時監控其營運中的能源消耗強度，以尋找提高效率及減少溫室氣體排放的機會。

Environmental, Social and Governance Report

環境、社會及管治報告

B. SOCIAL ASPECTS

Employment

Employees are regarded as the most valuable assets and core competitive advantage of the Group. It aims to provide employees with a respectful and fair working environment through maintaining a sound system of human resources management covering various aspects, such as recruitment and remuneration.

The recruitment and promotion of the Group are fair and open for all employees. The selection processes are not affected by age, sex, physical or mental health status, marital status, family status, race, skin colour, nationality, religion, political affiliation, sexual orientation and other factors. In order to provide a fair working environment and safeguard the well-being of the employees, the Group seriously takes all valuable opinions from the employees into consideration for enhancing workplace productivity and harmony.

The Group offers competitive remuneration, promotional opportunity, compensation and benefits packages to attract and retain talents. Remuneration packages are reviewed periodically based on the Group's operating results, individual performance and market information. The Group aims to reward and motivate the contribution and performance of employees and assist them in their career development and promotion within the Group.

B. 社會方面 僱傭

本集團視僱員為最重要之寶貴資產，為本集團之核心競爭優勢。其致力透過維持涵蓋招聘及薪酬等方面的完善人力資源管理制度，為僱員建立尊重及公平的工作環境。

在本集團，招聘及晉升機會對所有僱員都公平及開放，不受年齡、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、政治背景及性取向和其他因素影響。為向僱員提供公平的工作環境及維護員工福祉，本集團會慎重考慮員工就提升工作場所生產力及促進職場和諧提出的所有寶貴意見。

本集團提供具競爭力的薪酬、晉升機會、補償及福利待遇，以吸引及挽留人才。本集團根據經營業績、個人表現及市場資訊定期檢討薪酬待遇。本集團旨在獎勵及激勵僱員的貢獻和表現，協助僱員在本集團內發展事業及晉升。

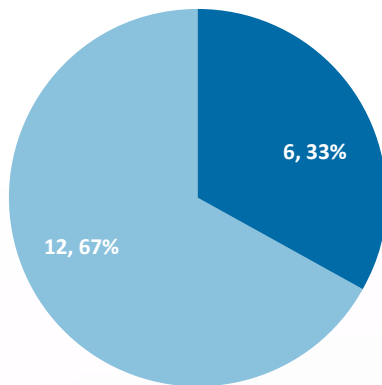
Environmental, Social and Governance Report

環境、社會及管治報告

As at 30 September 2021, the Group had a total of 18 employees, including the directors of the Company. 13 and 5 employees are located in Hong Kong and China respectively. The distribution of workforce classified by different categories are as follows:

於二零二一年九月三十日，本集團共有18名僱員（包括本公司董事）。13名僱員和5名僱員分別位於香港和中國。按不同類別分類的勞動力分佈如下：

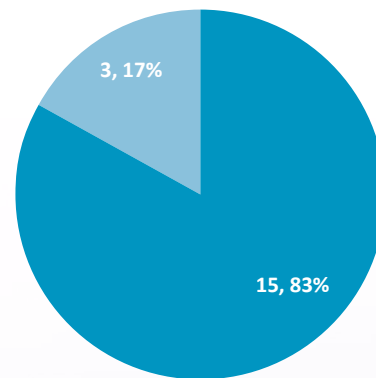
Number of Employee by Gender
按性別劃分的僱員人數



■ Female
女性

■ Male
男性

Number of Employee by Age Group
按年齡組別劃分的僱員人數

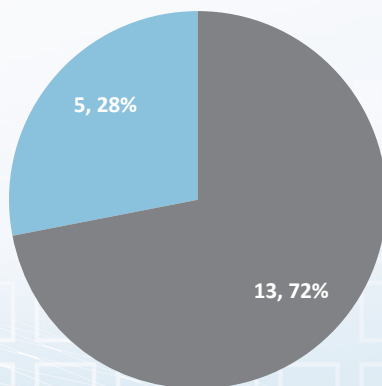


■ Under 30 years old 30歲以下

■ 30-50 years old 30至50歲

■ Over 50 years old 50歲以上

Number of Employee by Employment Category
按僱傭類別劃分的僱員人數

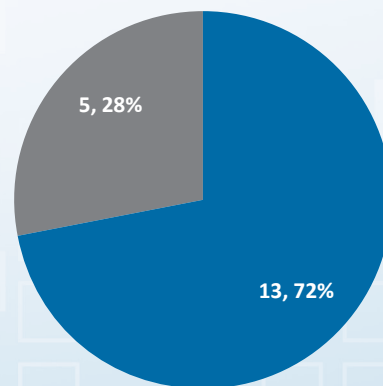


■ Junior Level
初級

■ Middle Level
中級

■ Management
管理層

Number of Employee by Geographical Regions
按地區劃分的僱員人數



■ Hong Kong
香港

■ China
中國

Environmental, Social and Governance Report

環境、社會及管治報告

Fiscal Year

2020/21

二零二零／二一年

財政年度

Employee turnover rate

僱員流失率

Total employee turnover rate	0%	
僱員整體流失率		
By gender	Female	0%
按性別劃分	女性	
	Male	0%
	男性	
By age group	Under 30 years old	—
按年齡組別劃分	30歲以下	
	31 – 50 years old	0%
	31至50歲	
	Over 50 years old	0%
	50歲以上	

Compliance with relevant laws and regulations

The Group is not aware of any material non-compliance with the Employment Ordinance, Employee' Compensation Ordinance and other applicable laws and regulations that have a significant impact relating to employment, labour relations, employees' remuneration, employees' compensation insurance, mandatory provident fund and welfare of employees on the Group in the Year.

遵守相關法律及法規

於本年度，本集團並不知悉與本集團在僱員的僱用、勞動關係、僱員薪酬、僱員補償保險、強制性公積金及僱員福利等方面有關並構成重大影響的任何嚴重違反《僱傭條例》、《僱員補償條例》及其他適用法律及法規的情況。

Health and Safety

As employees are the most important assets of the Group, the primary goal is to provide a safe and healthy working environment for the employees under reasonable and practicable conditions. The Group is committed to achieving this goal by implementing the following key measures:

健康與安全

由於僱員為本集團最重要的資產，因此我們的首要目標乃在合理可行情況下向僱員提供安全及健康的工作環境。本集團致力透過實施下列主要措施達致此目標：

- Maintaining a safe working environment which poses no threat to health under the Group's control;
- Inspecting any unsafe condition and fixing it immediately; and
- Prohibiting smoking in all enclosed areas within the offices, without exception.
- 維持本集團控制之安全工作環境，對健康不構成威脅；
- 對任何不安全狀況進行檢查並立即予以修正；及
- 在辦公室內所有密閉空間一律禁止吸煙。

Environmental, Social and Governance Report

環境、社會及管治報告

The COVID-19 pandemic crisis has been putting pressure on the Group and its employees during the Year. As part of the COVID-19 countermeasures and to prevent the spread of the virus, the Group has implemented stringent infection preventive measures to protect its employees. The Group's closely monitored the health of its employees every day by checking their body temperature, providing sufficient surgical masks and alcohol-based hand rub in the offices. The Group also required its employees to consider using other methods such as online video meeting software for interviews or meetings. Employees are advised to wear masks and avoid physical contact (such as shaking hands, hugging) and crowded places when they are required to meet people or work outside in their local community. There were no work-related fatalities in Fiscal Year 2018/19, 2019/20 and 2020/21.

Compliance with relevant laws and regulations

Although the operation of the Group is predominantly office-based, it adheres to the Occupational Safety and Health Ordinance (Chapter 509 of the laws of Hong Kong) and other applicable laws and regulations to provide a safe workplace and protect its employees from occupational hazards. No non-compliance with the law that resulted in significant fines or sanctions had been reported in the Year.

Occupational Health and Safety Data

職業健康及安全數據

Number of work-related fatalities

因工死亡案件數

Rate of work-related fatalities

因工死亡率

Lost days due to work injury

因工傷損失日數

於本年度，受COVID-19疫情危機影響，本集團及其僱員均承受巨大壓力。作為COVID-19對策的一部分，為防止病毒傳播，本集團實施嚴格的防感染措施以保護僱員。本集團每天密切監察僱員的健康狀況，包括檢查其體溫、在辦公室內提供足夠的外科口罩及酒精擦手液。本集團亦要求僱員考慮使用線上視訊會議軟件等其他方式進行面試或召開會議。建議僱員在當地社區需要與人會面或外出工作時，應戴上口罩並避免身體接觸（如握手、擁抱）及前往人群擁擠之處。二零一八／一九年、二零一九／二零年及二零二零／二一年財政年度概無發生因工死亡事故。

遵守相關法律及法規

儘管本集團的業務主要在辦公室內進行，惟其遵循《職業安全及健康條例》（香港法例第509章）及其他適用的法律及法規，以提供安全及健康之工作場地，保障僱員免受職業性危害。於本年度並無有關因違反法例而被處以重大罰款或制裁的報告。

Fiscal Year

2020/21

二零二零／二一年

財政年度

0 case

0件

0%

0%

0 day

0日

Environmental, Social and Governance Report

環境、社會及管治報告

Development and Training

All directors, including the independent non-executive directors, should keep abreast of their responsibilities as directors and the Company's business activities. The Group provides briefings and training to develop the directors' knowledge and skills. Latest updates regarding the Listing Rules, other applicable statutory and regulatory regimes and business environment are provided to all directors.

The Group also encourages the directors and employees to attend relevant training courses and seminars that may require keeping abreast with the latest changes in laws, regulations and business environment. The Group conducts performance evaluations annually. Based on the assessment result, appropriate training and opportunities for job development and promotion are provided for outstanding employees.

Labour Standard

The Group's employment policies regarding prohibiting child and forced labour are implemented to ensure the adherence of the local employment laws and regulations. Before the confirmation of employment, the Group's human resources department will require job applicants to provide valid identity documents to verify that the applicants are lawfully employable and ensure full compliance with relevant laws and regulations that prohibit child and forced labour. The Group will regularly review the employees' information to ensure there is no violation of any regulations and policies.

The Group has zero-tolerance in the use of forced labour or child labour in its business operations. The Group enters into an employment contract with each of its employees in accordance with the relevant laws and regulations. If the use of forced labour or child labour is discovered, the Group will terminate the employment contract and investigate if further action is needed.

發展及培訓

全體董事（包括獨立非執行董事）須時刻了解彼等作為董事之職責以及本公司之業務活動。本集團提供簡介及培訓以提高董事之知識及技能。向全體董事提供有關上市規則及其他適用法定及監管制度以及營商環境之最新發展情況。

本集團亦鼓勵董事及僱員出席相關培訓課程及研討會，以緊貼法律、法規及營商環境之最新變動。本集團每年進行績效評估。按評估結果為員工提供合適的培訓，及為表現優秀的員工提供工作發展及晉升機會。

勞工準則

本集團推行禁止童工及強迫勞工相關的僱傭政策，以確保遵守當地的僱傭法律法規。在確認聘請前，本集團人力資源部會要求求職者提供有效身份證明文件，以核實求職者可合法僱用，並確保本集團全面遵守禁止童工和強迫勞工的相關法律及法規。本集團將定期審閱僱員資料，確保不會違反任何法規及政策。

本集團絕不允許在旗下業務營運中使用強迫勞工或童工。本集團根據相關法律及法規與各僱員訂立僱傭合約。如發現使用強迫勞工或童工，本集團將終止僱傭合約並調查是否需採取進一步行動。

Environmental, Social and Governance Report

環境、社會及管治報告

Compliance with relevant laws and regulations

The Group is not aware of any material non-compliance with the Employment Ordinance, Employment of Children Regulations and other applicable laws and regulations relating to preventing child or forced labour on the Group in the Year. No non-compliance with the law that resulted in significant fines or sanctions had been reported in the Year.

Supply Chain Management

The Group's suppliers mainly comprise those providing services or general office supplies, such as water, paper and stationery. All suppliers are located in Hong Kong. It generally selects suppliers based on their scale of business and reputation. Its suppliers should comply with all relevant local and national laws and regulations about unethical behaviour, bribery, corruption and other prohibited business practices. The Group expects the suppliers to implement good employment measures by dealing with their employees fairly and reasonably, respecting employees' rights and providing employees with an environment free from discrimination, child labour and forced labour. The suppliers also need to adhere to transparent business processes and high standards of conduct which they have to avoid conflicts of interest and prohibit corruption and bribery. Before making any procurement decisions, the Group will conduct due diligence and assessments on suppliers to avoid environmental and social risks along the supply chain.

During the Year, the Group did not aware that any key suppliers had any significant actual and potential negative impact on business ethics, environmental protection, human rights and labour practices, nor did any of them have any non-compliance incident in respect of human rights issues.

Product Responsibility

The Group is committed to protecting the privacy and confidentiality of the personal data of its business partners and other identifiable individuals. Employees are instructed to collect, handle and use confidential information in a responsible and non-discriminatory manner by restricting the use of the information for purposes consistent with those identified in the contracts.

遵守相關法律及法規

於本年度，本集團概不知悉與本集團在防止僱用童工或強制勞工方面有關的任何嚴重違反《僱傭條例》、《僱用兒童規例》以及其他適用法律及法規的情況。於本年度並無有關因違反法例而被處以重大罰款或制裁的報告。

供應鏈管理

本集團的供應商主要由服務或一般辦公室用品供應商組成，如水、紙張及文具供應商等。所有供應商均位於香港。一般而言，本集團按供應商之業務規模及聲譽揀選供應商。本集團的供應商須遵守一切與不道德行為、賄賂、貪污及其他被禁止的商業行為有關的當地及國家法律和法規。本集團期望供應商實施良好的僱傭措施，公平合理地對待其僱員，尊重僱員權利並為僱員提供一個不存在歧視、童工及強迫勞工的環境。供應商亦需要堅持依循透明的業務流程及高規格的操守標準以避免利益衝突、禁止貪污及賄賂。本集團於作出任何採購決定前，將對供應商進行盡職審查及評估，規避供應鏈的環境及社會風險。

於本年度，本集團概不知悉任何主要供應商對商業道德、環保、人權及勞工實務造成任何重大實際及潛在不利影響，亦不知悉彼等其中任何一方有任何有關人權事宜的不合規事件。

產品責任

本集團致力於保障其業務夥伴及其他可資識別個人的私穩以及個人資料保密。本集團透過限制資料僅可用於符合合約所識別之該等用途，指引僱員以負責任及非歧視方式收集、處理及使用機密資料。

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Given the nature of its business, the Group did not sell or ship any products and did not receive any products and service-related complaints during the Year.

The Group protects its intellectual property rights by registration of domain names in Hong Kong. Such domain name is renewed upon its expiration. The Group understands and complies with the intellectual property (“IP”) rights regulations. During the Year, there was no material infringement of the IP rights and the Group is confident that all reasonable measures have been taken to prevent any infringement of its IP rights and the IP rights of third parties.

Compliance with relevant laws and regulations

The Group is not aware of any material non-compliance with the Personal Data (Privacy) Ordinance and other applicable laws and regulations that have a significant impact relating to privacy matters in regard to products and services provided by the Group in the Year. No significant fines had been reported in the Year.

Anti-Corruption

To maintain a fair, ethical and efficient business environment, the Group strictly adheres to the laws and regulations relating to anti-corruption and bribery irrespective of the area or country where the Group is conducting business, such as the Law of the PRC on Anti-money Laundering and Hong Kong’s Prevention of Bribery Ordinance. The Group adopts a zero-tolerance approach to bribery, extortion, fraud and money laundering. All Directors, management personnel and staff members must comply with all related laws and regulations on preventing bribery, extortion, fraud and money laundering in their operating regions during their daily works. All employees not only have the responsibility to understand and comply with the above policies on preventing bribery, extortion, fraud and money laundering, but also have the obligation to report any possible violations to the person responsible or the Board. Any person, who contravenes the regulations, will be subject to disciplinary sanction. There were no significant risks relating to corruption have been identified in the Year.

鑒於其業務性質，本集團於本年度並無銷售或付運任何產品，亦無收到任何與產品及服務有關的投訴。

本集團於香港註冊域名以保護其知識產權。該域名於屆滿後重續。本集團了解並遵守知識產權（「知識產權」）規例。於本年度，本集團並無發生任何重大知識產權侵權行為，本集團認為已採取一切合理措施防止其知識產權及第三方的知識產權遭到任何侵犯。

遵守相關法律及法規

於本年度，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》以及其他適用法律及法規的情況。於本年度，本集團概無任何重大罰款。

反貪污

為維持公平、道德及高效的經營環境，不論本集團在何地區或國家經營業務，均嚴格遵守有關反貪污及賄賂的法律及法規，例如《中華人民共和國反洗錢法》及香港《防止賄賂條例》。本集團對賄賂、勒索、欺詐及洗黑錢採取零容忍政策。全體董事、管理層人員及員工於其日常工作中必須遵守經營所在地區有關防止賄賂、勒索、欺詐及洗黑錢的全部相關法律及法規。全體僱員不僅有責任知悉及遵守上述有關防止賄賂、勒索、欺詐及洗黑錢的政策，亦有責任向負責人員或董事會舉報任何可能違法情況。任何觸犯法規的人士將受到紀律制裁。於本年度，本集團概無識別重大貪污相關風險。

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To achieve and maintain the highest standards of openness, probity and accountability, the Group encourages whistleblowing whereas an employee or a third party could report any suspected cases of corruption, theft, fraudulent activities, and conflict of interest to the Company anonymously. The identity of the whistle-blower making the allegation will not be divulged without his/her consent. Incidents and allegations or suspicions of fraud are assessed and investigated.

Compliance with relevant laws and regulations

The Group is not aware of any material non-compliance with the Prevention of Bribery Ordinance and other applicable laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering in the Year. There was no legal case concerning corruption brought against the Group or its employees in the Year.

Community Investment

The Group is committed to being a responsible member of the community and aims to make a positive impact on the local community. The Group believes that maintaining a harmonic relationship with the community is beneficial to the business development of the Group.

In the Year, the Group made donations of nearly HK\$300,000 to Yan Oi Tong, which provides comprehensive caring services to those in need in the community in Hong Kong. Through supporting Yan Oi Tong, the Group purchased 500 lucky bags with mooncakes, food and anti-epidemic supplies and donated them to elderly living alone or in frailty. The Group hopes to send warmth and blessings to them during the Mid-Autumn Festival under the epidemic situation. Donations are also utilised to provide home support services to the elderly living alone and disadvantaged families in need, including household cleaning and maintenance, food distribution, escort care, etc. In addition, the Group encourages employees to participate in various voluntary events, creating a strong social network and providing assistance and supports for the people in need.

為達致及維持最高標準的公開性、廉潔性及問責性，本集團鼓勵舉報，而員工或第三方可匿名向本公司舉報任何涉嫌腐敗、盜竊、欺詐活動及利益衝突的案件。未經提出指控的舉報者同意，其身份不得透露。欺詐事件以及關於欺詐的指控或懷疑已進行評估及調查。

遵守相關法律及法規

於本年度，本集團概不知悉在賄賂、勒索、欺詐及洗黑錢方面對發行人構成重大影響的任何嚴重違反《防止賄賂條例》以及其他適用法律及法規的情況。於本年度，並無針對本集團或其僱員提起的涉及貪污的法律案件。

社區投資

本集團致力成為克盡己責的社區一員，希望造福所在社區。本集團相信，與社區保持和諧關係有助其業務發展。

於本年度，本集團向仁愛堂（其為香港社區有需要人士提供全面關愛服務）捐款近300,000港元。通過支持仁愛堂，本集團購置500個裝有月餅、食物及防疫物資的福袋，並捐贈予獨居或身體虛弱的老人。疫情當下，本集團希望在中秋佳節為他們送上溫暖及祝福。捐款亦用於為獨居老人及有需要的貧困家庭提供家居清潔維修、食物分發、陪護等居家支持服務。此外，本集團鼓勵僱員參與各類志願活動，建立強大的社交網絡，協助及支援有需要人士。

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SUMMARY OF KEY PERFORMANCE INDICATORS (KPIs)

關鍵績效指標概要

Environmental KPIs		Fiscal Year 2020/21	Unit
環境關鍵績效指標		二零二零/ 二一年財政年度	單位
Aspect A1: Emissions			
層面A1：排放			
A1.1	The types of emissions and respective emissions data 排放物種類及相關排放數據		
	Nitrogen oxides (NO _x) 氮氧化物	7.1	kg 千克
	Sulphur oxides (SO _x) 硫氧化物	0.1	kg 千克
	Respirable suspended particles (RSP) 可吸入懸浮粒子	0.5	kg 千克
A1.2	Greenhouse gas emissions in total and intensity 溫室氣體總排放量及密度		
	Scope 1 emissions 範疇1排放	24.1	tonnes CO ₂ -e 噸二氧化碳當量
	Scope 2 emissions 範疇2排放	2.7	tonnes CO ₂ -e 噸二氧化碳當量
	Scope 3 emissions 範疇3排放	0.04	tonnes CO ₂ -e 噸二氧化碳當量
	Total GHG emissions 總溫室氣體排放	26.8	tonnes CO ₂ -e 噸二氧化碳當量
	Intensity (per employee) 密度（每名僱員）	1.5	tonnes CO ₂ -e/employee 噸二氧化碳當量／僱員
Aspect A2: Use of Resources			
層面A2：資源使用			
A2.1	Direct and/or indirect energy consumption by type 直接及／或間接能源消耗（按類型劃分）		
	Direct energy consumption 直接能源消耗	310.0	MWh 兆瓦時
	Indirect energy consumption 間接能源消耗	3.8	MWh 兆瓦時
	Total energy consumption 總能源消耗	90.0	MWh 兆瓦時
	Intensity (per employee) 密度（每名僱員）	5.0	MWh/employee 兆瓦時／僱員

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Social KPIs		Fiscal Year 2020/21	
社會關鍵績效指標		二零二零/ 二一年財政年度	
Aspect B1: Employment			
層面 B1 : 僱傭			
B1.1	Total workforce 員工總數		
	Total number of employees 僱員總數		18
	By gender 按性別劃分	Female 女性	6
		Male 男性	12
	By employment type 按僱傭類別劃分	Full-time 全職	18
		Part-time 兼職	0
	By age group 按年齡組別劃分	Under 30 years old 30歲以下	0
		30 – 50 years old 30至50歲	15
		Over 50 years old 50歲以上	3
	By level 按級別劃分	Management 管理層	5
		Middle level 中級員工	13
		Junior level 初級員工	0
	By geographical region 按地區劃分	Hong Kong 香港	13
		China 中國	5

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Social KPIs		Fiscal Year 2020/21	
社會關鍵績效指標		二零二零/ 二一年財政年度	
B1.2	Employee turnover rate 僱員流失率		
	Total employee turnover rate 僱員整體流失率		0%
	By gender 按性別劃分	Female 女性	0%
		Male 男性	0%
	By age group 按年齡組別劃分	Under 30 years old 30歲以下	–
		30 – 50 years old 30至50歲	0%
		Over 50 years old 50歲以上	0%
	By geographical region 按地區劃分	Hong Kong 香港	0%
		China 中國	0%

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Social KPIs		Fiscal Year 2020/21
社會關鍵績效指標		二零二零/ 二一年財政年度
Aspect B2: Health and Safety		
層面 B2 : 健康與安全		
B2.1	Number of work-related fatalities 因工死亡人數	0 case 0 案例
	Rate of work-related fatalities 因工死亡比率	0%
B2.2	Lost days due to work injury 因工傷損失日數	0 day 0 日
Aspect B3: Development and Training		
層面 B3 : 發展及培訓		
B3.1	Number of trained employees 受訓僱員人數	
	Total number of trained employees 總受訓僱員人數	0
	Percentage of total employees trained 總受訓僱員百分比	0%
B3.2	Average training hours completed 平均受訓時長	
	Training hours per employee 每名僱員受訓時長	0 hour 0 小時

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Social KPIs		Fiscal Year 2020/21
社會關鍵績效指標		二零二零／ 二一年財政年度
Aspect B5: Supply Chain Management		
層面 B5：供應鏈管理		
B5.1	Number of suppliers by geographical region 供應商數目（按地區劃分）	
	Total number of suppliers 供應商總數	
	By geographical regions 按地區劃分	Hong Kong 香港
		3
Aspect B6: Product Responsibility		
層面 B6：產品責任		
B6.1	Percentage of total products sold or shipped subject to recalls 已售或已運送產品總數中須召回的百分比	0%
B6.2	Number of products and service-related complaints received 收到與產品及服務有關的投訴次數	0
Aspect B7: Anti-corruption		
層面 B7：反貪污		
B7.1	Number of concluded legal cases 已審結法律案件數	0
Aspect B8: Community Investment		
層面 B8：社區投資		
B8.2	Resources contributed 已投入資源	
	Total amount of monetary donation 現金捐款總額	HK\$292,600 292,600港元



CAPITAL VC LIMITED
首都創投有限公司