



China Brilliant Global Limited

朗華國際集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

Stock Code 股份代號：8026

2022/23

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



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1 REPORTING APPROACH

1.1 ABOUT THIS REPORT

China Brilliant Global Limited (the “Company”) and its subsidiaries (collectively the “Group” or “we”) are pleased to present the seventh Environmental, Social and Governance (“ESG”) Report (the “report”). The report covers the Group’s ESG policies, measures, and performance.

The report has been approved by the Board of the Group before its release.

1.2 REPORT SCOPE

The report discloses the Group’s ESG policies, measures, and performance for the period from 1 April 2022 to 31 March 2023 (the “Year” or “Reporting Period”). The report scope covers operations of the Group in Hong Kong, the People’s Republic of China (“China”) and Republic of Kazakhstan (“Kazakhstan”).

1.3 REPORT STANDARD

The report is prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “Guide”) in Appendix 20 to the GEM Listing Rules of The Stock Exchange of Hong Kong Limited on the basis of the four reporting principles set out in the Guide, namely materiality, quantification, balance and consistency.

1.4 FEEDBACK

Stakeholders’ valuable opinions regarding the Group’s policies and approaches in terms of sustainable development are the vital driving force for the Group’s continuous improvement. The Group welcomes the suggestions on the ESG report and related work from the stakeholders. If you have any suggestions, please contact us via ir@cbg.com.hk.

1 報告方式

1.1 關於本報告

朗華國際集團有限公司(「本公司」)及其附屬公司(統稱為「本集團」或「我們」)欣然發表第七份環境、社會及管治(ESG)報告(「本報告」)。本報告內容涵蓋本集團的ESG政策、措施及表現。

本報告於發佈前已獲本集團董事會批核通過。

1.2 報告範圍

本報告披露本集團於二零二二年四月一日至二零二三年三月三十一日(「本年度」或「報告期」)期間在ESG方面的政策、措施及績效。報告範圍包括本集團於香港、中華人民共和國(「中國」)及哈薩克斯坦共和國(「哈薩克斯坦」)經營業務。

1.3 報告標準

本報告根據香港聯合交易所《GEM上市規則》附錄二十《環境、社會及管治報告指引》(《指引》)編製，並以《指引》中載列的四項彙報原則—重要性、量化、平衡及一致性，作為編製本報告的基礎。

1.4 意見回饋

各持份者對本集團在可持續發展方面的政策及方針所提出寶貴意見是本集團持續進步的重要動力。本集團歡迎各持份者提出與本ESG報告及相關工作的建議。如閣下有相關建議，請透過電郵地址 ir@cbg.com.hk 與本公司聯繫。

2 STRATEGY OF SUSTAINABLE DEVELOPMENT

2.1 OUR MANAGEMENT POLICY

The Board takes full charge of overseeing the ESG issues of the Group, including policies, measures, performance and risks, and holds regular Board meetings to assess and review the ESG issues in a timely manner.

2.2 COMMUNICATION WITH STAKEHOLDERS

In order to improve the Group's policies and measures for sustainable development, the Group thoroughly understands the expectation and opinion of stakeholders by establishing different channels such as general meetings, annual reports, announcements, and company website. The Group communicates with stakeholders from all circles on a regular basis and constantly collects their suggestions and feedback. The table below sets out the communication channels for different stakeholder groups in detail.

Major Stakeholder Category	Main Communication Channel
Customer	On-site interview Company website Press release
Business partner	Business meeting Company website Email and telephone
Supplier	Supplier meeting Bidding Direct communication
Employee	Employee meeting Employee activity Email and telephone
Investor and shareholder	General meeting Annual/Interim report Investor meeting Announcement and circular Press release Company website Investor relations email

2 可持續發展戰略

2.1 我們的管理方針

董事會全權負責監督本集團ESG事宜(包括政策、措施、績效及風險)並定期舉行董事會會議，以適時評估及檢討ESG事宜。

2.2 與持份者溝通

為了完善本集團的可持續發展政策及措施，本集團通過建立不同管道，包括股東大會、年度報告、公告、公司網站等深入了解持份者的期望及意見。本集團並定期與各界持份者交流，恒常收集他們對本集團的意見及回饋。針對不同持份者組別的詳細溝通管道已於下表展示。

主要持份者類別	主要溝通
客戶	現場採訪 公司網站 新聞稿
業務夥伴	業務會議 公司網站 電郵及電話
供應商	供應商會議 招標 直接溝通
員工	員工會議 員工活動 電郵及電話
投資者及股東	股東大會 年報／中期報告 投資者會議 公告及通函 新聞稿 公司網站 投資者關係電郵

Major Stakeholder Category	Main Communication Channel
Regulatory authority	Annual/Interim report Announcement and circular Press release Email and telephone
Community group	Community activity Charitable donation Response to public inquiry

Feedback from stakeholders is an important basis on which the Group identifies key ESG issues. The materiality assessment is conducted through discussion and analysis between senior management and business staff, with reference to common ESG issues of peers and by considering the ESG issues that stakeholders are concerned about and the importance of the ESG issues to the Group. Through identifying ESG issues that are most relevant and of the highest materiality to the Group, we determine the focus of ESG reporting and the direction of future development and improvement. During the Reporting Period, the Group has discerned a total of 7 ESG issues that are of greater materiality to the Group and its stakeholders.

Material ESG Issues Identified

- Employment compliance
- Employment benefit
- Occupational health and safety
- Employee development and training
- Anti-corruption
- Compliance operation
- Product responsibility

主要持份者類別	主要溝通
監管機構	年報／中期報告 公告及通函 新聞稿 電郵及電話
社區團體	社區活動 慈善捐款 回應公眾查詢

持份者的回饋是本集團識別重大 ESG 議題的重要依據。重要性評估透過高級管理層及經營人員之間的討論及分析進行，分別參考同業常見的重要性 ESG 議題，並考慮持份者關注的 ESG 議題以及其對本集團的重要性，識別對本集團最相關、重要性最高的 ESG 議題，並以此確立 ESG 報告的方向，以及未來發展及改進的路向。在報告期內，本集團共識別 7 個分別對本集團及各持份者而言重要性較高的 ESG 議題。

已識別的重要 ESG 議題

- 僱傭合規
- 僱傭福利
- 職業健康及安全
- 僱員發展及培訓
- 反貪污
- 合規經營
- 產品責任

3 ENVIRONMENTAL ISSUES

3.1 CLIMATE CHANGE

Climate change may lead to a higher incidence of extreme weather events, which may affect the safety and health of our employees and our daily operations. The Group is aware of the urgency of climate change and thus considers and develops policies on climate risks to address the challenges associated with climate change. Climate risks are mainly divided into physical risks and transition risks.

Physical risks

Physical risks come in the form of more frequent and intense extreme weather conditions and sea level rise. Extreme weathers may affect our supply chain and also have a significant impact on our operations, the livelihood and safety of our owners and employees. The Group will actively respond to the call of the country and attach great importance to the impact of our business activities on climate and environment.

Transition risks

Transition risks are the evolution of regulatory, technological, and market landscapes due to climate change. The Group will follow China's carbon neutrality guidelines and regulations, continuously review relevant policy updates and assess their potential impact on our operations, and adapt the Group's structure to meet the latest policy requirements. As more and more consumers demand for green and low-carbon products, the Group gives priority to ESG-compliant suppliers, with the opportunity to drive up product costs to adapt to the evolving market landscape.

3 環境議題

3.1 氣候變化

氣候變化可能導致極端天氣的發生次數更高，從而可能影響我們員工的安全和健康以及日常運營。本集團意識到氣候變化的迫切性，因此應對與氣候變化相關的挑戰，本集團將考慮並制定氣候風險政策，氣候風險主要分為物理風險和轉型風險。

物理風險

物理風險以頻率和強度更高的極端天氣條件以及海平面上升的形式出現。極端天氣可能會影響我們的供應鏈，還對本集團的經營、業主和員工的生活及安全產生重大影響。本集團會積極回應國家號召，高度重視其經營活動對氣候和環境的影響。

轉型風險

轉型風險是由於氣候變化導致的監管、技術和市場格局的演變。本集團將跟隨國家碳中和方針和法規，不斷審查相關政策更新並評估其對運營的潛在影響，並改進集團架構以滿足最新的政策要求。由於消費者對綠色低碳產品的需求增加，故本集團優先考慮符合ESG標準的供應商，有機會導致產品成本增加以滿足市場格局的演變。

3.2 CARING FOR THE ENVIRONMENT

As a responsible enterprise, the Group is committed to complying with relevant local laws and regulations during its operations, including the Environmental Protection Law of the People's Republic of China, the Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution as well as the Waste Disposal Ordinance and the Air Pollution Control Ordinance of Hong Kong. We implement the green office policy in offices and operating locations. Through using resources efficiently and adopting environmentally beneficial technologies, we minimize the Group's potential impact as much as possible. We wish to raise employees' awareness of environmental protection by implementing the green office policy and encourage them to practice the concept of sustainable development in daily lives.

As the Group's business does not involve industrial production activities in nature, there is no significant impact on the environment and natural resources arising from its business operations. During the Reporting Period, the Group has not violated any environmental laws or regulations, nor has any complaints, penalties, or sanctions been imposed upon the Group for the violation of any environmental laws or regulations.

3.3 ENERGY CONSERVATION AND EMISSION REDUCTION

The Group's energy consumption and carbon emission mainly come from the use of purchased electricity in offices of various businesses and operating locations. The Group actively advocates for the green office policy and constantly reminds employees to save electricity. We encourage employees to reduce the use of air conditioners and set the temperature of air conditioners to an appropriate level, so as to reduce energy consumption. To further reduce unnecessary energy consumption, we also require all employees to abide by the energy conservation provisions set forth in the Staff Handbook, including turning off the light, computers, air conditioners, and other electrical appliances when they are not in use and during non-office hours. Preference shall be given to energy-efficient models in replacing electrical appliances. The Group has set out the requirement on using public transportation whenever possible during business trips in the Staff Handbook, so as to further reduce carbon emissions in business operations.

3.2 愛護環境

作為負責任的企業，本集團致力在營運過程中遵守當地的相關法律法規，包括《中華人民共和國環境保護法》、《中華人民共和國大氣污染防治法》、香港的《廢物處理條例》及《空氣污染管制條例》等。我們在辦公室和營運地點推行綠色辦公室政策，透過有效運用資源，以及採用對環境有利的技術，盡可能將本集團對環境的潛在影響減至最低。我們期望透過推行綠色辦公室政策，向員工推廣環保意識，鼓勵員工將可持續發展理念擴展至日常生活中。

鑒於本集團的業務性質並不涉及工業生產活動，我們的業務營運過程並未對環境及自然資源構成顯著的影響。於報告期內，本集團並未有違反任何與環境保護相關的法律法規，亦未有因違反環境保護相關的法律法規而收到投訴、罰款或制裁。

3.3 節能減排

本集團的能源使用及碳排放主要來自各業務辦公室及營運地點的外購電力使用。本集團積極提倡綠色辦公室政策，不斷提醒員工要節約用電。我們鼓勵員工減少使用冷氣機，並將冷氣機的溫度設定至合適水平，以減少能源消耗。為進一步減少不必要的能耗，我們亦要求所有員工遵守《員工手冊》中的節能規定，包括在不使用時以及非辦公時間關閉電燈、電腦、冷氣機及其他電器。在更換電器時亦會優先選擇較具能源效益的型號。本集團在《員工手冊》中要求員工在出差時儘量使用公共交通工具，以進一步減低業務營運中的碳排放。

Looking ahead, we have developed strategies to reduce emissions and energy consumption to satisfy the following directional goals:

- Maintaining (or reducing) the level of energy consumption compared to last year; and
- Issuing energy conservation and emission reduction notices and putting up posters to strengthen awareness of energy conservation and emission reduction.

3.4 WISE USE OF RESOURCES

In terms of resource use, the Group's green office policy also encourages employees to save water and paper and cherish the precious resources of the earth. We commit to improving the efficiency in the use of resources in its operations and advocating the awareness of paperless office by encouraging employees to minimize the printing of documents and communicate via email, so as to reduce unnecessary paper use. In addition, we highlight the importance of saving paper in the Staff Handbook, requiring employees to use double-sided printing and reuse paper as much as possible.

The Group's directional objective is to reduce waste generation by minimizing the use of office and daily necessities:

- Maintaining (or reducing) the intensity of non-hazardous waste generation compared to last year; and
- Recycling paper, metal and plastic waste.

Due to the use of municipal water, the Group has not encountered issues in sourcing water. Nevertheless, the Group works hard to reduce water use in business operations while enhancing the efficiency in the use of water resources. We post notices in pantries and washrooms to remind employees of economizing on water. In the event of any leakage or failure in the taps or pipes in pantries or washrooms, the Group will also arrange for professionals to repair as soon as possible to ensure environmental sanitation and avoid wasting water resources.

展望將來，我們已通過以下方向性目標制定減少排放和能源消耗的策略：

- 維持(或降低)與去年相比的能源消耗水平；及
- 發佈節能減排通知，張貼海報，強化節能減排意識。

3.4 善用資源

在資源使用方面，本集團的綠色辦公室政策同時亦鼓勵員工節約用水及用紙，珍惜地球的寶貴資源。我們致力提高營運中的資源使用效率，並在辦公室內宣導無紙化辦公的意識，鼓勵員工盡可能減少列印檔案，並以電郵通訊，減少不必要的用紙。另外，我們並在《員工手冊》內說明節約用紙的重要性，要求員工盡可能使用雙面影印以及重用紙張。

本集團的方向性目標是通過儘量減少辦公用品和日用品的使用來減少廢物產生：

- 維持(或降低)與去年相比的無害廢棄物產生密度；及
- 回收紙張、金屬和塑膠廢物。

本集團所使用的水源均為市政供水，故未在求取適用水源方面遇到任何問題。儘管如此，本集團仍竭力在業務營運中減少用水，並提高水資源的使用效率。我們在茶水間及洗手間張貼告示，提醒員工節約用水。另外，如發現茶水間或洗手間的水龍頭或管道出現滲漏或故障的情況，本集團亦會儘快安排專人維修，一方面確保環境衛生，另一方面亦避免水資源的浪費。

The Group's directional objective is to reduce water consumption by enhancing the efficiency in the use of water resources:

- Maintaining (or reducing) the intensity of water consumption compared to last year.

本集團的方向性目標是通過提高用水效率來減少用水量：

- 維持(或降低)與去年相比的用水密度。

4 CARING FOR EMPLOYEES

Employees are crucial to promoting the continuous development of the Group. The Group attracts and retains talents by upholding the “people-oriented” principle. The Group devotes itself to understanding and satisfying the demands of employees, enhancing the cohesion of the employee team by increasing benefits and providing training, and creating a healthy, safe, and harmonious working environment.

4.1 TALENT ATTRACTION AND RETENTION

The Group conducts fair, just, and open external and internal recruitment according to the procedures specified in the Staff Handbook, to provide equal access for every job seeker. The Group strictly complies with the relevant laws and regulations regarding compensation and dismissal, recruitment and promotion, working hours, rest periods, equal access, diversity, anti-discrimination and other benefits set out in the Labor Law of the People's Republic of China and the Labor Contract Law of the People's Republic of China as well as the Employment Ordinance, Employees' Compensation Ordinance, and Minimum Wage Ordinance of Hong Kong. In addition, the Group reviews and updates its employment practices and internal guidelines on a regular basis to comply with the latest regulatory requirements.

The Group strictly prohibits the recruitment of child labor or forced labor. In strict accordance with the Law of the People's Republic of China on the Protection of Minors, the Law of the People's Republic of China on the Protection of Rights and Interests of Women, and the Regulation on the Implementation of the Employment Contract Law of the People's Republic of China as well as the Employment of Children Regulations of Hong Kong, the Group will examine the identification documents of job seekers during recruitment to ensure that they qualify for the corresponding posts. To further protect the rights and interests of employees, the Group signs contracts with all employees, which stipulate wages, benefits, working hours, holidays, employee responsibilities, dismissal and so on, to ensure that the Group and employees have the same understanding of operating posts and conditions.

4 關愛員工

員工是推動本集團持續發展的關鍵。本集團堅持以「以人為本」的原則吸納及挽留人才。我們致力了解和滿足員工的訴求，並透過增加員工福利及提供員工培訓等，增強員工團隊凝聚力，為他們提供一個健康、安全、和諧的工作環境。

4.1 人才吸納及挽留

本集團根據《員工手冊》內闡明的流程，進行公平、公正及公開的外部及內部招聘，為每位求職者提供平等機會。本集團嚴格遵守《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、香港的《僱傭條例》、《僱員補償條例》及《最低工資條例》等相關法律法規中有關薪酬及解僱、招聘及晉升、工作時數、休息時間、平等機會、多元化、反歧視以及其他福利的有關規定，並定期檢討及更新本集團的僱傭慣例及內部指引，以確保符合最新的法規要求。

本集團嚴禁聘用童工或強制勞工，嚴格遵守《中華人民共和國未成年人保護法》、《中華人民共和國婦女權益保障法》和《中華人民共和國勞動合同法實施條例》及香港的《僱用兒童規例》等相關法律法規，並在招聘過程中檢查求職者的身份證明文件，以確保其符合相關職位的就任條件。為進一步保障員工權益，本集團亦與全體員工簽訂僱傭合約，當中訂明工資、福利、工作時數、假期、員工職責以及解僱等事項，以確保勞資雙方對工作的崗位及條件等有一致的了解。

In terms of remuneration policy, the management of the Group reviews relevant internal policies and the salary mix on a regular basis, and makes reasonable adjustments according to the market environment, updates on laws and regulations, performances of the Group and other factors to provide employees with competitive remunerations. We also provide discretionary bonuses to qualified employees according to the Group's performance and employees' individual performance. Meanwhile, we give various rewards to employees with outstanding performance to boost their morale, and encourage them to continue their hard work of maintaining continuous development of the Group.

In addition to reasonable remuneration, we also attach importance to employee welfare policies. We purchase medical insurance for employees to safeguard their health with outpatient and hospital insurance. The employees are entitled to sick leave and maternity leave in addition to statutory holidays and paid annual leave, to have their needs met. In addition, we also organize birthday parties, festive dinners, and other activities from time to time, allowing employees to relax in their spare time and communicate with other colleagues, thereby enhancing the cohesion of employees.

During the Reporting Period, no prosecution or complaint has been imposed upon the Group for the violation of any employment laws or regulations.

在薪酬政策方面，本集團管理層定期檢討內部的相關政策和員工的薪津組合，根據市場環境、法律法規更新及本集團業績表現等因素，按情況作出合理調整，給予員具有競爭力的薪酬。另外，我們亦根據本集團的經營業績和員工的個人表現，向合資格的員工發放酌情花紅，同時亦會向表現傑出的員工頒發不同獎勵，藉此提升員工士氣，鼓勵員工為本集團的持續發展共同努力。

除合理的薪酬外，我們亦注重員工的福利政策。我們為員工購買醫療保險，為員工提供住院、門診等方面的保障，使員工健康得到保障。除了法定假期及有薪年假外，本集團的員工亦可享有病假、產假等，以滿足員工的需要。另外，我們亦不時組織員工生日會及節日聚餐等活動，讓員工在工餘時間放鬆心情，與其他同事互相交流，增強團隊凝聚力。

於報告期內，本集團未有接獲因違反僱傭相關法律法規的檢控或投訴。

4.2 EMPLOYEE DISTRIBUTION OVERVIEW

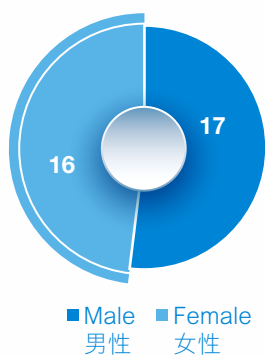
During the Reporting Period, the Group has employed a total of 33 employees in Hong Kong, China and Kazakhstan.

4.2 員工分佈概覽

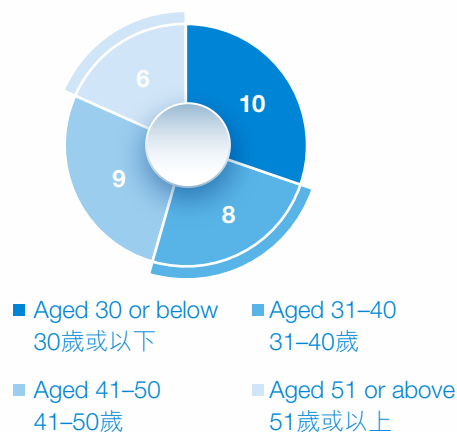
於報告期內，本集團於香港、中國及哈薩克斯坦共聘用33名員工。

Employee Distribution As of 31 March 2023 員工分佈 截至二零二三年三月三十一日

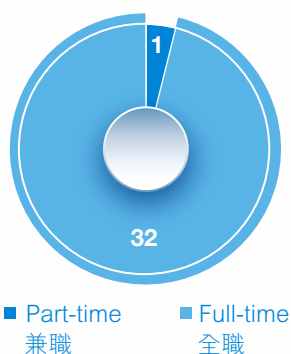
Employees by gender
按性別劃分



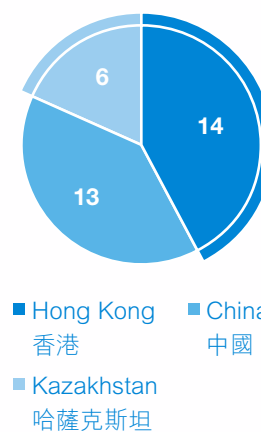
Employees by age group
按年齡組別劃分



Employees by employment category
按僱傭類別劃分



Employees by geographical region
按地區劃分



4.3 EMPLOYEE TRAINING AND DEVELOPMENT

The Group is clearly aware that the growth of its employees is critical to the sustainable development of its business. In this regard, the Group continues to deploy resources and provide diversified training for employees. By providing various on-the-job training, we expect to enhance the professional competence of employees and promote their long-term development.

As for the jewellery retailing business, in order to strengthen employees' specialized knowledge in jewellery, the Group arranges employees to participate in relevant training courses from time to time, such as the 4C diamond grading course, which includes diamond characteristics, grading, classification skills and identification. Employees will receive relevant certificates upon completion of training to enhance the recognition of their professional qualifications.

In addition, all new employees are required to attend the induction training, so as to improve their understanding of the internal structure of the Group and the requirements and responsibilities of their positions, as well as the Group's values and goals, and adapt to the Group's working environment and culture as soon as possible.

During the Reporting Period, the Group has provided training for a total of 27 employees.

4.4 OCCUPATIONAL HEALTH AND SAFETY

The Group endeavors to create a safe, healthy, and comfortable working environment for employees. Although the Group's business does not involve high-risk work, it strictly complies with relevant laws and regulations including the Law of the People's Republic of China on Work Safety and the Law of the People's Republic of China on the Prevention and Control of Occupational Diseases as well as the Occupational Safety Health Ordinance of Hong Kong, to implement the most comprehensive protection for employees.

4.3 員工的培訓及發展

本集團深明員工的成長對本集團業務的可持續發展至關重要。為此，本集團持續投放資源，為員工提供多元化的培訓。我們期望透過參加各類在職培訓，提高員工的專業能力，促進長遠發展。

在珠寶零售業務方面，為加強員工在珠寶方面的專業知識，本集團不時安排員工參與相關的培訓課程，例如鑽石4C分級課程，內容包括鑽石的特徵、分級、分類技巧及鑒定等。員工在參與課程後會獲頒相關證書，以加強其認受性。

另外，所有新入職的員工均需參加入職培訓，以加強對本集團的內部架構、其職位的要求和職責等及本集團的價值觀和目標的了解，並協助他們及早適應本集團的工作環境和文化。

於報告期內，本集團一共為27位員工提供培訓。

4.4 職業健康及安全

本集團致力為員工營造一個安全、健康和舒適的工作環境。儘管本集團的業務並不涉及高風險的工作，我們在業務營運中嚴格遵守《中華人民共和國工作安全法》、《中華人民共和國職業病防治法》和香港的《職業安全及健康條例》等相關法律法規，致力為每位員工提供最全面的保障。

Our Staff Handbook clearly sets out the safety management regulations in the office, requiring all departments to always pay attention to the safety and hygiene of the working environment and facilities. When employees discover potential safety hazards in the company, they must report the hazards in time for tracking and handling. Potential safety hazards include: security loopholes in the working environment and equipment; hidden illness of individual employees and other adverse factors resulting in the loss of company property or affecting the physical and mental health of employees. Meanwhile, we clean and disinfect offices everyday to prevent bacteria breeding and make medicines and first-aid supplies available in offices to prevent disease spreading.

The Group has had no cases of work-related fatalities or records of lost working days due to work-related injuries in the past three years (including the Reporting Period). In addition, the Group has not violated any laws and regulations regarding occupational safety and health.

4.5 PREVENTION OF COVID-19

In response to the COVID-19 pandemic, the Group has adopted a series of measures to ensure the health and safety of its employees and customers during the Reporting Period. The measures we have taken include but are not limited to:

About the health, safety and welfare of employees:

- Working from home and in shifts;
- Providing protection and disinfection products such as masks, alcohol-based hand sanitizers, bleach, detergents and gloves in the workplace;
- Reducing face-to-face contact and handling work electronically as much as possible;
- Taking cleaning and disinfection measures more frequently, and thoroughly maintaining the air circulation system in the workplace; and
- Performing rapid antigen test once before going to work/attending meeting.

我們的《員工手冊》內明確列明辦公室有關安全管理的守則，要求各部門時刻注意工作環境及設施的安全和衛生。員工在發現公司存在安全隱患時，必須及時上報並跟蹤處理。安全隱患包括：工作環境與設備的安全性漏洞；個別員工的疾病隱患以及其他影響到公司財產損失或員工身心健康的不良因素。同時，我們亦每日為辦公室進行清潔和消毒以防止細菌滋生，並在辦公室內放置藥物及急救用品，以防範疾病在辦公室內傳播。

本集團在過去三年(包括報告期)未有任何因工亡故的個案，亦未有因工傷而損失工作日數的記錄。另外，本集團亦未有違反任何與職業安全及健康相關的法律法規。

4.5 預防二零一九冠狀病毒

為應對二零一九冠狀病毒疫情，本集團在報告期內已採取一系列應對措施來確保員工及顧客的健康和安全。我們採取的措施包括但不限於：

關於員工的健康、安全和福利：

- 實行在家工作和輪班工作；
- 在工作場所提供防護和消毒產品，例如口罩、酒精類手部消毒劑、漂白劑、清潔劑和手套；
- 減少見面接觸，並儘量以電子檔案形式處理工作；
- 更頻繁地進行清潔和消毒措施，並在工作場所徹底維護空氣流通系統；及
- 在上班／會議前做一次快速抗原檢測。

About the health and safety of customers/clients:

- Providing protection and disinfection products such as alcohol-based hand sanitizers in stores;
- Measuring the temperature of customers when they enter the stores and requesting the use of face masks;
- Adopting cleaning and disinfection measures more frequently in the stores and thoroughly maintaining the ventilation system; and
- Suspending public events and activities and any site visits.

About business operation and risk management:

- Establishing the CBG emergency response team responsible for handling pandemic prevention abnormalities and coordinating with the government during pandemic prevention work, etc.;
- Integrating the pandemic risks into the enterprise risk management mechanism;
- Including the COVID-19 reporting and management guidelines in the business continuity plan;
- Accepting new communication technologies and/or utilizing existing digital infrastructure to facilitate seamless communication and to achieve business continuity; and
- Updating inventory policies and planning parameters, such as increasing inventories.

關於顧客／客戶的健康和安全：

- 在商店向客戶提供防護和消毒產品，例如酒精類洗手液；
- 進入商店時檢查顧客的體溫，並要求使用口罩；
- 在店內採取更為頻繁的清潔和消毒措施，並徹底維護通風系統；及
- 暫停公共活動和活動以及任何現場參觀。

關於業務運營和風險管理：

- 成立負責防疫異常事件處理、防疫期間政府工作對接等朗華防疫應急小組；
- 將大流行風險納入企業風險管理機制；
- 在業務連續性計劃加入二零一九冠狀病毒報告和管理指南；
- 接受新的通信技術和／或利用現有的數位基礎設施來促進無縫通信，以實現業務連續性；及
- 更新庫存政策和計劃參數，例如增加庫存。

5 RESPONSIBLE OPERATION

The Group is committed to carrying out business in a responsible and honest manner and improving the Group's operating practices. The Group puts a premium on the relations with customers, suppliers, and stakeholders, and actively understands and responds to their appeals, to advance the sustainable development of its business.

5.1 SUPPLY CHAIN MANAGEMENT

Suppliers are indispensable to the Group's gold and jewellery products retailing business. The Group endeavors to guarantee the quality of our products and services through comprehensive and effective supply chain management.

The Group establishes a mechanism for managing the supply chain to select suitable suppliers based on strict indicators, including suppliers' quality, capabilities, and services. When contacting new suppliers, relevant departments of the Group will conduct qualification assessments on the suppliers based on the above indicators, to ensure that the quality of products and services provided by such suppliers conforms to the standards of the Group. At the same time, the Group has also incorporated factors such as whether the suppliers are involved in complaints, punishment, or legal disputes into the selection criteria of the suppliers, to ensure the stability of the supply chain. The Group is dedicated to reducing the potential environmental and social impacts within the supply chain. When selecting suppliers, the Group will consider the suppliers' environmental protection policies, work safety, and other factors, giving priority to those with outstanding environmental and social performance. To manage suppliers more systematically and efficiently, the Group establishes supplier profile for the suppliers in long-term partnership with the Group.

5 負責任的營運

本集團承諾以負責任及誠信的方式經營業務，致力完善本集團的運營慣例。我們重視與客戶、供應商及持份者的聯繫，積極了解及回應他們的訴求，促進本集團業務的可持續發展。

5.1 供應鏈管理

供應商在本集團的黃金及珠寶產品買賣中扮演不可或缺的角色。我們致力透過全面有效的供應鏈管理，確保本集團的產品及服務質素。

本集團建立供應鏈管理機制，以嚴格的標準，包括供應商的品質、能力、服務等指標，篩選合適的供應商。與新供應商接洽時，本集團的相關部門會就前述指標進行資質考核，以確保供應商提供的產品及服務品質符合本集團的標準。同時，為保證供應鏈穩定，本集團亦將供應商有否涉及投訴、處分或法律糾紛等因素納入供應商的評選標準之一。另外，我們亦致力降低供應鏈內的潛在環境及社會影響。因此，在挑選供應商時，本集團亦會考慮其環保政策和工作安全等因素，優先採用環境和社會績效較優異的供應商。為了更具系統和有效率地管理本集團的供應商，我們亦為長期合作的供應商建立供應商檔案。

The Group also focuses on maintaining close contact with suppliers. In daily operations, the Group holds meetings with suppliers on a regular basis to understand their operating conditions and exchanges information on industry trends and market information. The Group also maintains close contact with suppliers through telephone and email, to consolidate the cooperative relationship, ensure the mutual information exchange and inform all possible delays and conflicts in time. The effort aims to reduce the potential effect on the quality of the Group's products and services arising from the instability of the supply chain.

During the Reporting Period, the Group has engaged closely with 16 suppliers in different regions, including 4 in Hong Kong, 8 in China and 4 in other regions.

5.2 PRODUCT AND SERVICE RESPONSIBILITY

The Group believes that high-quality products and services are the key factor in sustainable business development. The Group dedicates to provide high-quality jewellery to customers in strict accordance with the Product Quality Law of the People's Republic of China and the Law of the People's Republic of China on the Protection of Consumer Rights and Interests.

For the jewellery retailing business, the Group's diamond, jadeite, and other jewellery products are sourced from approved suppliers, whereas gold is sourced in strict accordance with the standards of the Shanghai Gold Exchange. When purchasing jewellery products, we also require suppliers to provide certificates on product source to guarantee the quality of the products.

In addition to product quality, the Group also attaches great importance to the high-quality shopping experience for customers. The Group conducts customer satisfaction surveys from time to time, working to improve current services and provide customer-based services. During the Reporting Period, the Group has not received any product-related complaints.

同時，我們亦注重與供應商保持緊密的聯繫。在日常營運中，本集團與供應商定期召開會議，以了解其營運狀況，並就行業動態、市場資訊等進行交流。我們亦透過電話及電郵等通訊方式與供應商密切聯繫，一方面鞏固雙方合作關係，另一方面亦確保雙方資訊互通，及時通報一切可能的延誤、衝突等情況，以減低因供應鏈不穩而影響本集團的產品和服務質素的機會。

於報告期內，本集團在不同地區與16間供應商展開緊密合作，其中4家位於香港，8家位於中國及4家位於其他地區。

5.2 產品及服務責任

本集團相信優質的產品和服務是業務持續發展的關鍵。因此，本集團在業務營運中嚴格遵守《中華人民共和國產品品質法》、《中華人民共和國消費者權益保護法》等相關法律法規，致力為客戶提供高品質的珠寶。

在珠寶零售業務方面，本集團的鑽石及翡翠等珠寶產品均採購自認可供應商，而黃金則根據上海黃金交易所的標準嚴格採購。我們在採購珠寶產品時亦要求供應商提供產品資源證明，以保證其品質。

除了產品品質外，本集團亦重視為客戶提供高質素的購物體驗。為此，我們不定時進行客戶滿意度調查，努力尋求改善空間，提供以客為本的服務。本集團未有於報告期內接獲與產品相關的投訴。

The Group respects customers' personal privacy and intellectual property rights. As required by the Group, employees should refrain from recording unnecessary personal data of customers during business operations. The Group also stipulates relevant provisions on confining company and personal data in its Staff Handbook and Confidentiality System, including provisions on prohibiting employees from copying confidential documents without permission, and properly keeping confidential or private documents or information. The Group strictly observes the relevant laws and regulations including the Advertisement Law of the People's Republic of China, the Trademark Law of the People's Republic of China, and the Personal Data (Privacy) Ordinance of Hong Kong, and strives to protect personal privacy and intellectual property rights.

During the Reporting Period, the Group has not violated any laws and regulations concerning the health and safety, advertising, labelling and privacy matters relating to products and services.

5.3 ANTI-CORRUPTION

The Group always adheres to the highest level of business ethics and professional ethics in its business operations, and strictly complies with laws and regulations including the Criminal Law of the People's Republic of China as well as the Prevention of Bribery Ordinance and the Anti-Money Laundering and Counter-Terrorist Financing Ordinance of Hong Kong, taking a zero-tolerance attitude toward corruption.

The Group requires all employees to abide by the law and regulations at all times, and arranges different grades of employees from relevant departments to double check its financial information. To eliminate bribery, extortion, fraud, and money laundering, the Group has put in place the Anti-fraud and Anti-theft Policy and the Whistleblowing Policy and encourages employees to report any suspected misconduct to relevant senior management. After receiving the report, the Group will carry out a comprehensive investigation with a serious attitude and take appropriate actions when necessary. The Group will handle all cases in confidentiality to protect the whistle-blowers. During the Reporting Period, the Group conducted three training sessions on anti-money laundering and counter-terrorist financing.

本集團尊重客戶的個人私隱及智慧財產權。本集團要求員工避免在業務營運的過程中記錄客戶不必要的個人資料。同時，我們亦在本集團的《員工手冊》及《保密制度》內闡明對保密公司及個人資料的相關規定，包括禁止員工在未經許可的情況下影印機密文件、以及應妥善保存涉及機密或私隱的文件或資料等。我們嚴格遵守《中華人民共和國廣告法》、《中華人民共和國商標法》、香港的《個人資料(私隱)條例》等相關法律法規，竭力維護個人私隱及智慧財產權。

於報告期內，本集團未有違反任何與產品和服務的健康與安全、廣告、標籤及私隱事宜相關的法律法規。

5.3 反貪污

本集團在業務營運中時刻堅守最高水準的商業道德及專業操守，嚴格遵守《中華人民共和國刑法》、香港的《防止賄賂條例》及《打擊洗錢及恐怖分子資金籌集條例》等法律法規，對貪污採取零容忍態度。

我們要求全體員工必須時刻守法循規，並安排不同職級的相關部門員工對本集團的財務資料進行雙重檢查。為徹底杜絕賄賂、勒索、欺詐及洗黑錢等不法行徑，本集團制定《反詐騙和盜竊政策》及《舉報政策》，鼓勵員工向有關高層管理人員舉報任何可疑的不當行為。在收到舉報後，本集團會以嚴肅認真的態度展開全面調查，在必要時採取相應行動。所有個案資料均會嚴格保密處理，以保護舉報的員工。於報告期內，本集團舉行了三次反洗黑錢和反恐融資的培訓。

During the Reporting Period, the Group and its employees have not involved in any legal proceedings related to bribery, extortion, fraud, and money laundering.

於報告期內，本集團及其員工並未涉及任何與賄賂、勒索、欺詐和洗黑錢相關的法律訴訟。

6 GIVING BACK TO SOCIETY

6 回饋社會

6.1 COMMUNITY INVESTMENT

6.1 社區投資

The Group is fully aware of the importance of giving back to society in the course of business development. Therefore, the Group has advocated for serving the community to establish a harmonious relationship with the community where it operates and deliver warmth and positivity to society. The Group devotes itself to fostering a friendly and positive corporate culture in its operations, encourages employees to actively participate in volunteer activities, and proceeds with determination to care for society. Going forward, the Group will continue to seek opportunities for cooperation with the local communities where it operates, and actively promote the sustainable development of society by taking part in activities and making direct donations.

本集團深明在發展業務的過程中回饋社會的重要性。因此，我們一直提倡服務社群，與營運所在社區建立和諧共融的關係，為社會發放溫暖及正能量。我們致力在營運中努力培養友善、正面的企業文化，鼓勵員工積極參與義工活動，身體力行關心社會。我們未來會繼續努力尋求與營運所在地的當地社區合作機會，積極以參與活動及直接捐款等方式，推動社會可持續發展。

7 OVERVIEW OF KEY PERFORMANCE INDICATORS

7 關鍵績效指標總覽

7.1 ENVIRONMENTAL PERFORMANCE LIST¹

7.1 環境績效列表¹

Index 指標	Unit 單位	2023 二零二三年	2022 二零二二年	Increase/ Decrease ² 升/跌幅度 ²
Greenhouse gas emission 溫室氣體排放				
Scope 1 – Direct emission ³ 範圍1 – 直接排放 ³	Tonne 公噸	N/A 不適用	N/A 不適用	N/A 不適用
Scope 2 – Indirect emission (purchased electricity) ⁴ 範圍2 – 間接排放(外購電力) ⁴	Tonne 公噸	8.83 ⁶	20.18 ^{7, 8}	-56%
Scope 3 – Other indirect emissions (paper) ⁵ 範圍3 – 其他間接排放(紙張) ⁵	Tonne 公噸	0.27	0.14 ⁸	93%
Total emissions 總排放量	Tonne 公噸	9.10	20.32 ⁸	-55%
Total emission intensity 總排放密度	Tonne/Employee 公噸/員工	0.28	0.81 ⁸	-66%
Resource Use 資源使用				
Electricity consumption 用電量	kWh 千瓦時	13,880.00	30,948.00 ⁸	-55%
Electricity consumption intensity 用電量密度	kWh/Employee 千瓦時/員工	420.61	1,237.92 ⁸	-66%
Water consumption 用水量	m ³ 立方米	62.00	21.58	187%
Water consumption intensity 用水量密度	m ³ /Employee 立方米/員工	1.88	0.86	118%
Paper consumption 用紙量	kg 千克	567.70	287.50	97%
Paper consumption intensity 用紙量密度	kg/Employee 千克/員工	17.20	11.50	50%
Packaging material consumption 包裝物料用量	kg 千克	0.00 ⁹	24.00	-100%
Packaging material consumption intensity 包裝物料使用密度	kg/Employee 千克/員工	0.00	0.96	-100%
Non-hazardous waste 無害廢棄物				
Dumping 堆填	General waste 一般垃圾	kg 千克	N/A ¹⁰ 不適用 ¹⁰	240.00 N/A 不適用
	Scrap paper 廢紙	kg 千克	56.77	28.80 97%
Recycling 回收	Scrap paper 廢紙	kg 千克	510.93	258.80 97%
Total non-hazardous waste generated 總無害廢棄物產生量	kg 千克	567.70	527.60	8%
Generation intensity of non-hazardous waste 無害廢棄物產生密度	kg/Employee 千克/員工	17.20	21.10	-18%

- | | | | |
|----|---|----|--|
| 1 | As the Group's business does not involve industrial production activities and the Group does not own other fuel combustion equipment, no air pollutant emission was resulted during the Reporting Period. The hazardous wastes generated by the Group mainly come from daily office supplies such as ink cartridges and light tubes in the office. Due to the insignificant amount, no statistics are made; hazardous waste in the office are disposed of by qualified professional institutions in accordance with the laws and regulations of the places where the Group operates its business. | 1 | 鑒於本集團業務並不涉及工業生產活動，以及本集團未擁有其他燃料燃燒設備，故未有於報告期內導致大氣污染物排放。本集團產生的有害廢棄物主要來自辦公室內的墨水匣及光管等日常辦公用品，由於數量極少，因此沒有統計數目；辦公室內的有害廢棄物均根據營運所在地的法律法規，安排合資格的專業機構處理。 |
| 2 | As the Group closed its retail store in 2021 and the number of employees increased during the Reporting Period, electricity consumption, Scope 2 — Indirect emissions (purchased electricity) and total emissions decreased significantly, while water consumption, paper consumption and scope 3 — Other indirect emissions (paper) increased significantly. | 2 | 由於本集團於二零二一年關閉零售店，且本報告期內員工人數增加，故用電量、範圍2 — 間接排放(外購電力)及總排放量大幅減少，且用水量、用紙量及範圍3 — 其他間接排放(紙張)大幅增加。 |
| 3 | As the Group does not own other fuel combustion equipment, no Scope 1 — Direct emission was resulted during the Reporting Period. | 3 | 由於本集團並未擁有其他燃料燃燒設備，故未有於報告期內導致範圍1 — 直接排放。 |
| 4 | Scope 2 — Indirect emissions (purchased electricity) are the Greenhouse gas emissions from the purchased electricity consumed by the Group in the suppliers' production process. | 4 | 範圍2 — 間接排放(外購電力)來自本集團所消耗的外購電力在供電商的生產過程中所引致的溫室氣體排放。 |
| 5 | Scope 3 — Other indirect emissions (paper) are Greenhouse gas emissions from paper waste disposed of at landfills. The specific emission data is also calculated with reference to the relevant emission factors stated in the Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong. | 5 | 範圍3 — 其他間接排放(紙張)來自於堆填區處置之廢紙所引致的溫室氣體排放。具體排放資料的計算參考《香港建築物(商業、住宅或公共用途)的溫室氣體排放及減除的核算和報告指引》的相關排放因數。 |
| 6 | The specific emission data is calculated with reference to the emission factors of the power grid in the 2022 Sustainability Report of Hong Kong Electric, the China national emission factors set out in Appendix 2: Reporting Guidance on Environmental KPIs of "How to Prepare an ESG Report" and the 2020 Kazakhstan grid emission factors set out in International Renewable Energy Agency. | 6 | 具體排放資料的計算參考香港電燈二零二二年可持續發展報告中的電網排放因數、《如何準備環境、社會及管治報告》附錄二：環境關鍵績效指標彙報指引中的中國國家排放系數以及國際可再生能源機構的二零二零年哈薩克斯坦電網排放因數。 |
| 7 | The specific emission data is calculated with reference to the emission factors of the power grid in the 2021 Sustainability Report of Hong Kong Electric, the China national emission factors set out in Appendix 2: Reporting Guidance on Environmental KPIs of "How to Prepare an ESG Report" and the 2020 Kazakhstan grid emission factors set out in International Renewable Energy Agency. | 7 | 具體排放資料的計算參考香港電燈二零二一年可持續發展報告中的電網排放因數、《如何準備環境、社會及管治報告》附錄二：環境關鍵績效指標彙報指引中的中國國家排放系數以及國際可再生能源機構的二零二零年哈薩克斯坦電網排放因數。 |
| 8 | Greenhouse gas emissions and electricity consumption have been updated based on the latest available information. | 8 | 溫室氣體排放及用電量已根據最新的可用資料更新。 |
| 9 | Since the retail store was closed in 2021, the packaging material consumption was zero during the Reporting Period. | 9 | 由於零售店已於二零二一年關閉，故本報告期內包裝物料用量為零。 |
| 10 | The Group did not generate a significant amount of general waste during the Reporting Period. Therefore, it is not disclosed. | 10 | 本集團於報告期內未有產生顯著數量的一般垃圾，因此並未作出披露。 |

7.2 SOCIAL PERFORMANCE LIST

7.2 社會績效列表

		Unit 單位	2023 二零二三年	2022 二零二二年
Number of employees 僱傭人數				
Total number of employees 整體僱傭人數		Number 人數	33	25
Employees by gender 按性別劃分的員工	Male 男	Number 人數	17	13
	Female 女	Number 人數	16	12
Employees by employment category 按僱傭類別劃分的員工	Full-time 全職	Number 人數	32	24
	Part-time 兼職	Number 人數	1	1
Employees by employee category 按僱員類別劃分的員工	Chief executive 首席高管	Number 人數	15	15
	Manager 管理人員	Number 人數	5	6
	Ordinary employee 一般員工	Number 人數	13	4
Employees by age group 按年齡組別劃分的員工	Aged 30 or below 30歲或以下	Number 人數	10	5
	Aged 31-40 31-40歲	Number 人數	8	5
	Aged 41-50 41-50歲	Number 人數	9	8
	Aged 51 or above 51歲或以上	Number 人數	6	7
Employees by geographical region 按地區劃分的員工	Hong Kong 香港	Number 人數	14	14
	China 中國	Number 人數	13	8
	Kazakhstan 哈薩克斯坦	Number 人數	6	3

		Unit 單位	2023 二零二三年	2022 二零二二年
Employee turnover rate^{1,2} 員工流失比率^{1,2}				
Total number of dimission 整體離職人數		Percentage 百分比	6.9%	76.4%
By gender 按性別劃分	Male 男	Percentage 百分比	6.7%	84.6%
	Female 女	Percentage 百分比	7.1%	69.0%
By age group 按年齡組別	Aged 30 or below 30歲或以下	Percentage 百分比	0.0%	100.0%
	Aged 31-40 31-40歲	Percentage 百分比	15.4%	90.9%
	Aged 41-50 41-50歲	Percentage 百分比	0.0%	70.6%
	Aged 51 or above 51歲或以上	Percentage 百分比	15.4%	46.2%
Employees by geographical region 按地區劃分的員工	Hong Kong 香港	Percentage 百分比	7.1%	77.4%
	China 中國	Percentage 百分比	9.5%	76.2%
	Kazakhstan 哈薩克斯坦	Percentage 百分比	0.0%	66.7%

Percentage of employees trained 接受過培訓的員工百分比				
Total number of employees trained 整體接受過培訓的員工人數		Percentage 百分比	81.8%	56.0%
By gender 按性別劃分	Male 男	Percentage 百分比	59.3%	35.7%
	Female 女	Percentage 百分比	40.7%	64.3%
By employee category 按僱員類別劃分	Chief executive 首席高管	Percentage 百分比	48.2%	50.0%
	Manager 管理人員	Percentage 百分比	11.1%	28.6%
	Ordinary employee 一般員工	Percentage 百分比	40.7%	21.4%

1 Turnover rate of each category = number of employees resigned in such category during the Reporting Period / [(number of employees in such category at the beginning of the Year + number of employees in such category at the end of the Year)/2].

2 The Group is committed to continuously improve employee's welfare. Therefore, the turnover rate decreased significantly during the Reporting Period.

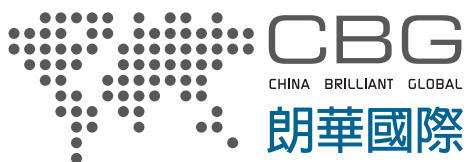
1 各類別的流失比率=報告期內該類別僱員的離職人數÷[(年初該類別僱員的人數+年末該類別僱員的人數)/2]。

2 本集團致力於不斷改變改善員工福利，因此本報告期離職率大幅下降。

		Unit 單位	2023 二零二三年	2022 二零二二年
Training hours of employees 員工培訓時數				
Overall average hours of employees trained 整體接受過培訓的員工平均時數		Hour 小時	2.5	3.6
By gender 按性別劃分	Male 男	Hour 小時	2.8	4.1
	Female 女	Hour 小時	2.2	3.3
By employee category 按僱員類別劃分	Chief executive 首席高管	Hour 小時	3.3	2.5
	Manager 管理人員	Hour 小時	1.0	3.8
	Ordinary employee 一般員工	Hour 小時	2.1	6
Occupational safety 職業安全				
Number and rate of work-related fatalities ³ 因工亡故的人數及比率 ³		Individual case 個案	0	0
Work-related injuries 工傷事故		Individual case 個案	0	0
Workdays lost due to work-related fatalities 因工傷而損失的工作日		Individual case 個案	0	0
Supplier number 供應商數目				
Hong Kong 香港		Number 數量	4	4
China 中國		Number 數量	8	14
Other 其他		Number 數量	4	2
Product liability 產品責任				
Number of complaints 投訴數量		Individual case 個案	0	0
Number of product recalls 產品回收次數		Individual case 個案	0	0

3 Number and rate of work-related fatalities occurred in each of the past three years (including the Reporting Period).

3 包括過去三年(包括報告期)每年因工亡故的人數及比率。



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