



PROSPER ONE INTERNATIONAL
HOLDINGS COMPANY LIMITED

富一國際控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號：1470

2023/2024
**ENVIRONMENTAL, SOCIAL
AND GOVERNANCE REPORT**
**環境、社會及
管治報告**





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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

1 COMPANY BUSINESS REVIEW

Prosper One International Holdings Company Limited and its subsidiaries (the “Group” or “we”) are principally engaged in (i) the wholesale of watches in Hong Kong (“Wholesale”); (ii) acting as an agent in the sales and trading of fertilisers and other related products in Hong Kong and Mainland China (“Trading”); and (iii) the manufacture and sales of compound fertilisers in Mainland China (“Manufacture”).

2 ABOUT THIS REPORT

2.1 Reporting Year and Reporting Scope

The Group understands that its responsibility is not only to provide quality products and services but also to foster a sustainable society. With the commitment towards driving sustainable development, the Group is pleased to publish this Environmental, Social and Governance (“ESG”) Report (the “Report”). The Report covers ESG-related activities of all the Group’s businesses during the financial year, which is from 1 May 2023 to 30 April 2024 (the “Reporting Year”). Due to the discontinuation of the Group’s business in the retail of watches, it was excluded from the reporting scope, as compared to the ESG Report 2023. On the other hand, the Wholesale business and the new Manufacture business segments have been added into the reporting scope, as compared to the ESG Report 2023.

1 公司業務回顧

富一國際控股有限公司及其附屬公司（「本集團」或「我們」）主要從事(i)於香港批發腕錶（「批發」）；(ii)於香港及中國內地以代理身份銷售及貿易肥料及其他相關產品（「貿易」）；及(iii)於中國內地製造及銷售複合肥（「製造」）。

2 關於本報告

2.1 報告年度及報告範圍

本集團深知其責任不僅在於提供優質的產品與服務，也在於促進社會的可持續發展。本集團致力推動可持續發展，欣然刊發本環境、社會及管治（「ESG」）報告（「本報告」）。本報告涵蓋本集團轄下所有業務自二零二三年五月一日起至二零二四年四月三十日止財政年度（「報告年度」）的ESG相關活動。與二零二三年ESG報告相比，由於本集團已停止其腕錶零售業務，故該業務不包括於報告範圍中。另外，與二零二三年ESG報告相比，批發業務以及新的製造業務已加入報告範圍中。

2.2 Reporting Framework and Principles

This Report is prepared in accordance with Appendix C2 – Environmental, Social and Governance Reporting Guide (“**ESG Guide**”) issued by The Stock Exchange of Hong Kong Limited. The Group adheres to materiality, quantitative, balance and consistency principles to report on the measures and performances in the Reporting Year. A content index is attached at the end of this Report as a tool to help readers navigate to specific topics corresponding with the ESG Guide. Information regarding corporate governance is addressed separately in the annual report in pursuance of Appendix C1 of the Main Board Listing Rules. To enhance the ESG reporting process, the Group has appointed an external consultant, Allied Environmental Consultants Limited to ensure the content of the Report meet the standards under the Listing Rules.

The four reporting principles in the ESG Guide that the Report is in accordance with include:

- **Materiality:** The board of directors (the “**Board**”) determines ESG issues that are sufficiently important to investors and other stakeholders. The material ESG issues were prioritised and disclosed in the Report.
- **Quantitative:** The Group records and discloses key performance indicators (“**KPIs**”) in quantitative terms as appropriate to evaluate and validate the ESG policies and management systems effectively.
- **Balance:** The Report provides an unbiased picture of the Group’s performance. The Board ensures that the Report has no selections, omissions, or misleading presentation formats that may inappropriately influence a decision or judgment by the Report reader.
- **Consistency:** The Group adopts consistent methodologies to allow for meaningful comparisons of ESG data over time where feasible and unless stated otherwise.

2.2 報告框架及原則

本報告乃根據香港聯合交易所有限公司發佈之附錄C2 – 環境、社會及管治報告指引(「**ESG 指引**」)編製。本集團遵照重要性、量化、平衡及一致性的原則呈報報告年度的措施及業績。根據ESG指引規定，本報告末尾附有內容索引，協助讀者瀏覽具體章節。有關企業管治的資料已根據主板上市規則附錄C1單獨於年報進行更深入討論。為提升ESG報告流程，本集團已委任外聘顧問沛然環保顧問有限公司，以確保本報告內容符合上市規則中規定的標準。

本報告遵循ESG指引的四個報告原則，包括：

- **重要性：**董事會(「**董事會**」)釐定對投資者及其他持份者而言足夠重要的ESG議題。重要ESG議題已在本報告中作優先排序並予以披露。
- **量化：**本集團在適當的情況下以量化方式記錄及披露關鍵績效指標(「**關鍵績效指標**」)以有效評估及驗證ESG政策及管理系統。
- **平衡：**本報告不偏不倚地呈列本集團的表現。董事會確保在本報告中不存在可能會不恰當地影響本報告讀者決策或判斷的選擇性、遺漏或具誤導性的呈報格式。
- **一致性：**除非另有說明，本集團於可行情況下採納一致的統計方法以便ESG數據日後可作有意義的比較。

2.3 Contact Details

If you have any comments or suggestions regarding the Report, please contact the Group through the contact details set out below:

Email: info@prosperoneintl.com
Telephone: (852) 3611 0358
Address: Room 4801, 48/F
Hopewell Centre, No.183 Queen's Road East
Wanchai, Hong Kong

2.3 聯絡資料

如您對本報告有任何意見或建議，請透過以下聯繫方式聯繫本集團：

電子郵件：info@prosperoneintl.com
電話：(852) 3611 0358
地址：香港灣仔
皇后大道東183號
合和中心48樓4801室

3 ESG GOVERNANCE

3.1 ESG Governance Structure

The Board holds the responsibility for ensuring the effectiveness of the Group's risk management and internal controls, as well as overseeing and setting out ESG's management approach and strategy for the Group. The Board continually reviews the Group's overall ESG performance concerning the KPIs and ESG-related targets and goals. To manage ESG issues systematically, the Group has arranged designated personnel from various departments to form a working group. The working group not only collects relevant ESG data and periodically reports to the Board but also helps assess and identify the Group's ESG risks and evaluates the effectiveness of the Group's internal control system.

3 ESG管治

3.1 ESG管治架構

董事會負責確保本集團風險管理及內部監控的有效性，並監督及制定本集團的ESG管理方針及策略。董事會將不斷檢視本集團的整體ESG表現，包括關鍵績效指標以及ESG相關目標。為系統地管理ESG議題，本集團已安排各部門專人組成工作小組。該工作小組不僅收集相關ESG數據並定期向董事會報告，還協助評估及識別本集團的ESG風險，以及評估本集團內部控制系統的成效。

3.2 Stakeholder Engagement

The Group believes that the support from key stakeholders is the key towards success. The key stakeholders comprise employees, customers, suppliers, shareholders and other stakeholders. During the Reporting Year, there was no material or significant dispute between the Group and its key stakeholders.

Key Stakeholders	Communication Channel
Employees	<ul style="list-style-type: none"> Email The Group's whistleblowing channels Suggestion boxes
Customers	<ul style="list-style-type: none"> Email Direct communication Telephone
Suppliers	<ul style="list-style-type: none"> Contracts
Shareholders and other stakeholders	<ul style="list-style-type: none"> Announcements Annual and interim reports Annual general meeting Circulars The Group's corporate website Extraordinary general meeting Notices

3.2 持份者參與

本集團深信主要持份者之支持乃達致成功的關鍵因素。主要持份者包括僱員、客戶、供應商、股東及其他持份者。於報告年度內，本集團與其主要持份者並無重大或顯著的糾紛。

主要持份者	溝通渠道
僱員	<ul style="list-style-type: none"> 電郵 本集團舉報渠道
客戶	<ul style="list-style-type: none"> 意見箱 電郵 直接溝通 電話
供應商	<ul style="list-style-type: none"> 合約
股東及其他持份者	<ul style="list-style-type: none"> 公告 年度及中期報告 股東週年大會 通函 本集團公司網站 股東特別大會 通告

3.3 Materiality Assessment

We have engaged an external consultant to conduct a materiality assessment. We were able to determine the materiality of each ESG topic by referring to peer group materiality issues and ESG framework benchmarking. This enables the Group to allocate reasonable resources to different topics and optimise the efficiency of our ESG actions. In the Report, we disclosed the following topics to enhance stakeholders' comprehensive understanding. The order of priority of topics is listed as follows:

Environmental	Social
<ul style="list-style-type: none"> Energy saving Greenhouse gas emissions reduction Environmental sustainability Climate change 	<ul style="list-style-type: none"> Product and service quality Workplace health and safety Employment and labour practice Supply chain management

3.3 重要性評估

我們委聘外部顧問進行重要性評估。通過參考同行的重要性議題及ESG框架基準，本集團得以確定各ESG議題的重要性。此舉使本集團能夠將合理資源分配至不同議題，並提升我們的ESG執行效率。我們於本報告披露以下議題，以便持份者對議題作全面了解。議題的優先次序排列如下：

環境	社會
<ul style="list-style-type: none"> 節省能源 減少溫室氣體排放 環境可持續發展 氣候變化 	<ul style="list-style-type: none"> 產品及服務質素 工作場所健康與安全 僱傭及勞工準則發展 供應鏈管理

4 OPERATING PRACTICES

The Group adheres to the core value of “customer-oriented” and strives to sustain the quality of its products and services to fulfil and exceed customers’ expectations. Therefore, the Group places great importance on all its business activities, from supplier management to after-sales services.

4.1 Supply Chain Management

Sound supply chain management and practices enable the Group to control its products and services quality at source. In view of this, the Group has high standards for its suppliers to ensure the quality of its products. A comprehensive assessment is in place to evaluate the potential and existing suppliers. The suppliers are assessed by their product quality, price and corporate social responsibility performance such as occupational health and environmental protection to minimise ESG risks.

Apart from quality, diversity is vital in supply chain management to reduce operational risks. The Group actively participates in local exhibitions to foster diversity within the supply chain, engaging with potential suppliers and sharing knowledge on prevailing market trends. Furthermore, employees in Shandong participate in various activities organised by fertiliser associations to stay abreast of the most recent market developments and then choose appropriate suppliers accordingly.

Geographical region

地區

Number of suppliers

供應商數目

Hong Kong 香港	0
China 中國	44
Others 其他	2

4 營運慣例

本集團堅持「以客為先」的核心價值觀，竭力保持產品及服務質素以滿足並超越客戶的期望。因此，本集團對其所有經營活動，從供應商管理到售後服務，都給予高度重視。

4.1 供應鏈管理

良好的供應鏈管理及慣例令本集團能夠從源頭上控制其產品及服務質素。有鑒於此，本集團對其供應商制定高標準以保障產品質素。本集團已制定全面考核以評估其潛在及現有供應商。對供應商的評估包括產品質素、價格及企業社會責任表現(如職業健康及環境保護)，減輕ESG風險。

在供應鏈管理中，除質素外，多樣性對降低運營風險也至關重要。本集團積極參與當地展覽，以促進供應鏈的多元化，與潛在供應商接觸，並共享市場趨勢的知識。此外，山東員工還參加由肥料協會組織的各種活動，以了解最新的市場發展情況，並據此選擇合適的供應商。

4.2 Product Responsibility and Customer Services

Product Responsibility

The Group places a strong focus on quality control. The Group has established a dedicated quality management team to oversee internal inspections and testing processes. This team ensures that standardised working procedures are followed and that effective product management practices are in place.

Customer Services

On top of the efforts to source quality products, the Group consistently prioritise service quality. To fulfil customers' satisfaction, the Group keeps enhancing its customer services through the provision of regular training for its employees. The employees are also required to follow the guidelines in the *Staff Handbook* to communicate with customers in good service etiquette.

To continuously improve our customer services, the Group values customers' opinions. Therefore, a communication channel has been established to encourage customers to provide feedback on the products or services. In case of a complaint, the Group will investigate and review the complaint and take necessary remedial action. During the Reporting Year, no complaints were received concerning product quality or services.

Customers' Data Protection

In addition to the quality of products and services, the Group endeavours to protect customer privacy. Employees are required to handle personal and confidential information based on the procedures stated in the *Staff Handbook*. Employees are prohibited to use or disclose customers' personal data without their consent. Besides, the Group has implemented various protective measures such as periodic electronic system updates to safeguard data security. During the Reporting Year, the Group has complied with all laws and regulations related to customer privacy such as the *Personal Data (Privacy) Ordinance (Cap.486) of Hong Kong* and the *Personal Information Protection Law (PIPL) of the People's Republic of China*.

4.2 產品責任及客戶服務

產品責任

本集團非常重視品質控制。本集團已設立專門的品質管理團隊，負責監督內部檢驗和測試流程。該團隊確保遵循標準化工作程序並實施有效的產品管理實踐。

客戶服務

在致力物色優質產品的同時，本集團一直將服務質量置於首位。本集團為員工提供定期培訓，不斷提升客戶服務質素，務求令客戶滿意。員工亦須按照《員工手冊》所載指引，以良好的服務禮儀接待客戶。

為不斷改善客戶服務，本集團重視客戶意見。因此，本集團已建立溝通渠道以鼓勵客戶提供產品或服務的反饋。一旦出現投訴，本集團將對投訴進行調查及檢討並採取必要的補救行動。於報告年度，本集團並無接獲關於產品質素或服務的投訴。

客戶資料保護

除產品及服務質素外，本集團致力於保護客戶私隱。員工須按照《員工手冊》所述的程序處理個人及保密資料。未經客戶同意，員工禁止使用或披露客戶個人資料。此外，本集團亦實施多項保護措施，如定期更新電子系統以保障資料安全。於報告年度，本集團遵守所有關於客戶私隱的法律法規，如《個人資料(私隱)條例》(香港法例第486章)及《中華人民共和國個人信息保護法》。

Ethical Operations

With the commitment to ethical operations, the Group adheres to the principle of integrity and has zero tolerance towards discrimination, harassment, corruption or other unethical behaviours. In order to eradicate illegal activities such as bribery, extortion, fraud, and money laundering, the Group has established a code of conduct in its *Staff Handbook*. This code strictly prohibits employees from giving or receiving any unlawful advantages and mandates strict adherence to applicable laws and regulations to prevent actual or perceived conflicts of interest. In addition, the Group has established an anti-corruption policy to clearly define expectations and requirements for preventing, detecting, reporting, and investigating unethical behaviors. We are dedicated to fostering a transparent and ethical work environment, and we encourage all stakeholders to report any suspected misconduct through our whistleblowing channels. Designated employees are responsible for investigating allegations of corruption and bribery. Following thorough investigation and case review, findings will be reported to the Audit Committee. Any infractions or crimes committed by employees are promptly reported to relevant authorities, and the Group shall consider taking disciplinary and legal actions as necessary.

During the Reporting Year, the Group was not aware of any discrimination or corruption-related non-compliance case with relevant laws and regulations such as the *Discrimination Ordinance* and *Prevention of Bribery Ordinance*.

道德經營

本集團承諾道德經營，堅持誠信原則，對歧視、騷擾、貪污或其他不道德行為零容忍。為根除賄賂、勒索、欺詐及洗錢等不法活動，本集團已於《員工手冊》內制定行為守則，嚴格禁止僱員給予或接受任何非法利益，並要求嚴格遵守適用法律法規，防範實際或疑似利益衝突情況。此外，為釐定本集團對防止、發現、報告和調查任何不道德行為的期望和要求，我們制定了反腐敗政策。我們致力培養透明及道德並重的工作環境，鼓勵各持份者通過舉報渠道報告任何涉嫌不當的行為。我們指派專門人員負責調查貪污及賄賂指控。經過徹底調查及審視後，案件調查結果將上報審核委員會。任何僱員的違規或犯罪行為均會即時通報有關部門，本集團將於有需要時採取紀律及法律行動。

於報告年度，本集團並不知悉任何與《歧視條例》和《防止賄賂條例》等相關法律法規有關的歧視或貪腐違規案件。

5 EMPLOYMENT PRACTICES

The Group believes that a well-trained and balanced workforce is essential to the long-term success of the business and the path to sustainable development as employees are the drivers of business operations. Understanding the importance of employees to the Group, we strive to provide them with protection, training and development opportunities and a comfortable working environment.

5 僱傭準則

本集團相信，員工是業務營運的原動力。因此，一支訓練有素且能力平均的工作團隊對業務的長期成功和可持續發展至關重要。我們明白員工對本集團的重要性，因此致力為員工提供保障、發展與成長的機會及舒適的工作環境。

5.1 Employment Policy

To foster a harmonious working atmosphere and a diversified workforce, the Group strives to promote fair and impartial corporate culture and thus adopts a fair recruitment and promotion policy. Employees and candidates are given an equal opportunity and assessed based on their experience and capabilities regardless of their gender, age, race and family status. In addition to fairness, the Group also focuses on human rights in its recruitment practices, strictly prohibiting child and forced labour. The Group has implemented practical measures to prevent child and/or forced labour. Candidates are required to provide valid documentation to the human resources department to prove their eligibility during the selection process. If child or forced labour is discovered, the Group will terminate the employment contract immediately, assist the child in resuming education and contact social workers to follow up. During the Reporting Year, the Group has identified no incident or lawsuit regarding employment of child and forced labour.

To retain employees and maintain stability in the Group, competitive remuneration and comprehensive fringe benefits are provided to employees. The Group has established a reward scheme to motivate its employees to achieve their targets. Employees with outstanding performance will be rewarded with bonuses. In addition to the reward scheme, the Group also offers marriage leave, maternity leave and paternity leave to employees to promote a balanced lifestyle.

Apart from stability, effective communication within the Group is also important to its business operation. In this regard, employees are free to voice out any concerns and complaints to their direct supervisors and managers, the human resources department, the general manager or the chief executive officer as appropriate through various communication channels such as suggestion boxes. All feedback and complaints received will be handled with confidentiality.

5.1 僱傭政策

為營造和諧的工作氛圍及多元化的員工隊伍，本集團致力提倡公平及公正的企業文化，並採納公平的招聘及晉升政策。我們按照僱員及求職者的經驗及能力進行評估，不論其性別、年齡、種族及家庭情況均享有公平的機會。除注重公平外，本集團亦注重招聘過程中的人權，嚴禁使用童工及強迫勞工。本集團已實施實際措施以防止聘用童工及／或強迫勞工。求職者於甄選過程中須向人力資源部門提供有效文件，以證明其符合資格。如有發現聘用童工或強迫勞工，本集團將立即終止僱傭合約，協助有關兒童繼續接受教育並聯絡社工以作跟進。於報告年度內，本集團未有發現任何有關僱用童工及強迫勞工的事件或訴訟。

為挽留員工及保持本集團穩定性，本集團向僱員提供具競爭力的薪酬及全面的附加福利。本集團已設立一項獎勵計劃，激勵僱員實現其目標。表現突出的僱員將獲得花紅獎勵。除獎勵計劃外，本集團亦向僱員提供婚假、產假及待產假，幫助員工在工作與生活之間取得平衡。

除穩定性外，本集團內的有效溝通對業務營運亦相當重要。就此，僱員可通過各種溝通渠道(如意見箱)，向直屬上司及經理、人力資源部門、總經理或首席執行官自由表達任何疑慮和投訴。所有收到的反饋及投訴均會保密處理。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

The demographic breakdowns of employees by gender, age, location, employment type and employee category are illustrated below:

按性別、年齡、地區、僱傭類型及僱員類別劃分的僱員人數統計如下：

Categories 類別		No. of Employees 僱員人數	
		2023/24 <small>(Note 1) (附註1)</small>	2022/23
Total 總計		62	52
By gender 按性別劃分	Male 男性	55	45
	Female 女性	7	7
By age 按年齡劃分	18–30	12	10
	31–50	33	31
	>50	17	11
By location 按地區劃分	China 中國	57	45
	Hong Kong 香港	5	7
By employment type 按僱傭類型劃分	Full-time 全職	62	52
	Part-time 兼職	0	0
By employee category 按僱員類別劃分	Senior Management 高級管理層	11	8
	Management 管理層	10	5
	General Staff 一般員工	41	39

Note 1: Since the watch retail business discontinued, the employees under the watch retail business are included in the Wholesale business, which is covered in the reporting scope, starting the Reporting Year.

附註1：由於腕錶零售業務已終止，原屬腕錶零售業務的員工從報告年度起包含在批發業務中，而批發業務涵蓋於本報告範圍內。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

The employee turnover rate by gender, age, location and employee category is illustrated below:

按性別、年齡、地區及僱員類別劃分的僱員流失率如下：

Categories 類別		Unit 單位	Employee Turnover Rate ^(Note 1) 僱員流失率 ^(附註1) 2023/24 ^(Note 2) (附註2)
Total 總計		%	19.3
By gender 按性別劃分	Male 男性	%	20.0
	Female 女性	%	14.3
By age 按年齡劃分	18–30	%	45.5
	31–50	%	12.5
	>50	%	14.3
By location 按地區劃分	China 中國	%	17.6
	Hong Kong 香港	%	33.3
By employee category 按僱員類別劃分	Senior Management 高級管理層	%	10.5
	Management 管理層	%	13.3
	General Staff 一般員工	%	22.5

Note 1: Turnover is defined as employees who leave the company voluntarily or due to retirement, dismissal or other reasons. The turnover rate is calculated based on the following formula: Employee turnover rate = $L/E \times 100\%$,

附註1: 僱員流失是指自願離職或因退休、解僱或其他原因離開公司的僱員。僱員流失率按以下公式計算：僱員流失率 = $L/E \times 100\%$ ，

Where:

其中：

L = Number of employees who left during the Reporting Year

L = 於報告年度內離職的僱員人數

E = (Number of employees at the beginning of the Reporting Year + Number of employees at the end of the Reporting Year)/2.

E = (報告年度初的僱員人數 + 報告年度末的僱員人數)/2。

Note 2: Since the watch retail business discontinued, the employees under the watch retail business are included in the Wholesale business, which is covered in the reporting scope, starting the Reporting Year. Employee turnover rate is calculated following the same treatment of employee numbers as mentioned.

附註2: 由於腕錶零售業務已終止，原屬腕錶零售業務的員工從報告年度起包含在批發業務中，而批發業務涵蓋於本報告範圍內。僱員流失率按照以上的員工人數處理方法作計算。

5.2 Employee Training and Development

Acknowledging the significance of employees' service abilities, the Group consistently promotes and supports its employees' pursuit of continuous education and training. To guarantee that the employees possess extensive knowledge about various requirements to perform sales, the Group provides customised training sessions. These training sessions are designed to improve employees' business skills in key areas such as employee communication skills, customer service, and labour discipline. Additionally, the training includes modules to deepen employees' understanding of relevant laws and regulations, ensuring compliance and informed decision-making. By investing in these developmental opportunities, the Group not only boosts individual performance but also cultivates a well-rounded workforce ready to tackle business challenges.

The employee training rate by gender and employee category is illustrated below:

Categories 類別	Unit 單位	Employee Training Rate 僱員培訓率 2023/24 ^(附註1)
Percentage of Employees Trained ^(Note 2) 受訓僱員百分比 ^(附註2)	%	74.2
Average Training Hours per Employee ^(Note 3) 僱員平均培訓時數 ^(附註3)	Hours 小時	8.9
By gender ^(Note 4,5) 按性別劃分 ^(附註4、5)		
Male 男性	%	95.7
	Hours 小時	9.6
Female 女性	%	4.3
	Hours 小時	3.4
By employee category 按僱員類別劃分		
Senior Management 高級管理層	%	4.4
	Hours 小時	2.2
Management 管理層	%	13.0
	Hours 小時	7.2
General Staff 一般員工	%	82.6
	Hours 小時	11.1

5.2 僱員培訓與發展

本集團深明僱員服務技能的重要性，並一直鼓勵及支持其僱員接受持續教育及培訓。為確保員工全面了解各種執行業務的必要條件，本集團為其提供量身定製的培訓。這些培訓課程旨在提高員工在關鍵領域的業務技能，如員工的溝通技巧、客戶服務、勞動紀律等。此外，培訓還包括加深員工對相關法律法規的理解，確保合規和明智的決策。通過這些促進發展的規劃，本集團不僅提高了個人績效，還培養出一支全面的隊伍，以應對商業挑戰。

按性別及僱員類別劃分的僱員培訓率如下：

Note 1: Since the watch retail business discontinued, the employees under the watch retail business are included in the Wholesale business, which is covered in the reporting scope, starting the Reporting Year. Training-related metrics are calculated following the same treatment of employee numbers as mentioned.

Note 2: Percentage of employees trained = number of employees trained/total number of employees × 100%

Note 3: Average training hours per employee = total number training hours/total number of employees

Note 4: The proportion of the category among trained employees = number of employees trained of the category/number of employees trained × 100%

Note 5: The average training hours of the category = total number of training hours of the category/total number of employees of the category

附註1：由於腕錶零售業務已終止，原屬腕錶零售業務的員工從報告年度起包含在批發業務中，而批發業務涵蓋於本報告範圍內。培訓相關指標按照以上的員工人數處理方法作計算。

附註2：受訓僱員百分比 = 受訓僱員人數 / 僱員總數 × 100%

附註3：僱員平均培訓時數 = 培訓總時數 / 僱員總數

附註4：受訓僱員類別佔比 = 該類別受訓僱員人數 / 受訓僱員人數 × 100%

附註5：類別平均培訓時數 = 該類別培訓總時數 / 該類別僱員總數

5.3 Workplace Health and Safety

We prioritise the well-being of our employees and consider their health and safety to be of utmost importance in the Group's operations. As highlighted in the Human Resources Policy, the Group's primary objective is to minimise risks associated with employees' health and safety as well as to safeguard them from occupational hazards.

To ensure the health and safety of our employees, all offices undergo regular sanitisation and are equipped with appropriate disinfection and hygiene supplies. Recognising the crucial role employees play in our business operations, we are committed to creating a secure working environment for them. Consequently, we routinely inspect our offices and facilities to manage occupational risks and enhance employees' awareness of health and safety matters. Additionally, all employees are required to adhere to the work safety practices and regulations outlined in the *Staff Handbook*. Thanks to these preventive measures, no work-related injuries or fatalities occurred during the Reporting Year.

5.3 工作場所健康與安全

我們重視僱員的福祉，並認為其健康與安全對本集團營運至關重要。如人力資源政策所強調，本集團的首要目標是盡量降低與僱員健康和安全的風險，並保護他們免受職業危害。

為保障僱員健康及安全，所有辦公室均定期進行消毒，並配備適當的消毒及衛生用品。我們深明僱員在業務營運過程中扮演重要角色，致力為其創造安全的工作環境。為此，我們定期檢查我們的辦公室及設施，設法控制職業風險並提高僱員的健康安全意識。此外，全體僱員必須遵守《員工手冊》所訂明的工作安全常規及規定。透過採取上述預防措施，於報告年度概無發生任何工傷或死亡事件。

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		2023/24	2022/23
Health and Safety	Total number of work-related fatalities (No. of People) ^(Note 1)	0	0
健康與安全	因工死亡總數(人數) ^(附註1)		
	Work-related injury (Cases)	0	0
	因工受傷(宗)		
	Lost days due to work-related injury (Days)	0	0
	因工受傷而損失的天數(天)		

Note 1: No work-related fatalities have been recorded in the three previous reporting years.

附註1：過去三個報告年度並無因工死亡記錄。

6 ADVOCATE GREEN OPERATIONS

In response to the commitment towards a sustainable society, the Group strives to incorporate sustainability into our business decision-making processes and operations. In addition to complying with environmental protection-related laws and regulations, the Group continuously integrates green practices into its daily operations.

6 倡導綠色營運

為響應建設可持續發展的社會之承諾，本集團致力在業務決策過程及經營中融入可持續發展的概念。除遵守環境保護相關法律法規外，本集團於日常營運中持續開展綠色行動。

6.1 Energy Consumption and Greenhouse Gas (GHG) Emissions

Climate change is a critical issue and places huge threats to the environment, communities and economy. As a corporate citizen, the Group is dedicated to combating climate change by reducing GHG emissions. In efforts to reduce GHG emissions and energy consumption, the Group has implemented a series of green measures such as replacing low efficiency electrical energy appliances in manufacturing facilities. Furthermore, the Group continuously monitors the energy consumption data to identify any improvement areas. Apart from energy consumption, the Group is making efforts to reduce water consumption and waste in daily operations. Besides, the Group has also set up energy conservation and emission reduction targets to achieve its sustainability goals and aspirations. This includes maintaining or reducing energy consumption in manufacturing/offices and continuing energy management across entities to prevent unnecessary energy usage.

6.1 能源消耗及溫室氣體排放

氣候變化是一個嚴峻的問題，對環境、社區及經濟具有極大威脅。作為企業公民，本集團致力於減少溫室氣體排放，降低氣候變化帶來的影響。為盡量減少溫室氣體排放及能源消耗，本集團已實施一系列綠色措施，包括為製造設施撤換低效能電器。本集團亦持續監測能源消耗數據，以識別可以加以改善的方面。除能源消耗外，本集團正致力減少日常營運中的用水量及廢物。此外，本集團亦已設立節能減排目標，以實現其可持續發展目標及願景，當中包括維持或減少製造過程中／辦公室的能源消耗以及於各實體持續進行能源管理，以防止不必要的能源使用。

Overview of Air Emissions ^(Note 1)	廢氣排放概況 ^(附註1)	2023/24	2022/23
Nitrogen Oxides, NOx (kg)	氮氧化物，NOx (千克)	27.77	N/A 不適用
Sulphur Oxides, SOx (kg)	硫氧化物，SOx (千克)	0.16	N/A 不適用
Particulate Matter, PM (kg)	懸浮顆粒，PM (千克)	2.54	N/A 不適用

Note 1: Air emissions from vehicles are disclosed starting the Reporting Year.

附註1：車輛的廢氣排放於報告年度起開始披露。

Overview of Energy Consumption	能源消耗概況	2023/24	2022/23
Fuel Consumption ('000 kWh) ^(Note 1)	燃料消耗量(兆瓦時) ^(附註1)	1,139.62	0.00
Electricity Consumption ('000 kWh) ^(Note 2)	耗電量(兆瓦時) ^(附註2)	578.35	25.93
Steam Consumption (tonne) ^(Note 3)	蒸汽耗量(噸) ^(附註3)	2,162.00	0.00
Total Energy Consumption ('000 kWh)	能源消耗總量(兆瓦時)	1,717.97	25.93
Total Energy Consumption Intensity in Gross Floor Area (GFA) ('000 kWh/m ²) ^(Note 4)	按總建築面積計算的能源消耗密度(兆瓦時/平方米) ^(附註4)	0.39	0.25

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Note 1: The term has been changed from 'petrol consumption' to 'fuel consumption' for better disclosure coverage, which covers the use of both coal and vehicle fuels used.

附註1：用詞由「汽油消耗」變更為「燃料消耗」，以涵蓋更廣泛的披露範圍，其中包括煤炭及車輛燃料的使用。

Note 2: The electricity consumption of the Shandong office and Hong Kong warehouse and offices are not covered due to the lack of individual electricity meters or data given by the lessor.

附註2：由於山東辦公室及香港倉庫與辦公室並無安裝獨立電錶，或無出租方所提供的數據，其耗電量不包括在報告範圍中。

Note 3: The steam consumption is expressed in weight due to the limitation in the availability of relevant data for unit conversion. The Group plans to enhance the data collection and strive for improved disclosure in the future.

附註3：因應用以進行單位轉換的相關數據之限制，蒸汽耗量以重量表示。本集團計劃提升數據收集流程，並爭取在未來優化相關披露。

Note 4: The GFA used for intensity calculations covers only the sites with available environmental data.

附註4：用於計算密度的建築面積僅包括有可用環境數據的業務單位。

Overview of GHG Emissions ^(Note 1)	溫室氣體排放概況 ^(附註1)	2023/24	2022/23
Scope 1: Direct GHG Emissions (Tonnes of CO ₂ equivalent (tCO ₂ e))	範圍1：直接溫室氣體排放量 (噸二氧化碳當量)	381.52	0.00
Scope 2: Indirect GHG Emissions (tCO ₂ e)	範圍2：間接溫室氣體排放量 (噸二氧化碳當量)	393.67	12.41
Total GHG Emissions (tCO ₂ e)	溫室氣體總排放量 (噸二氧化碳當量)	775.19	12.41
Total GHG Emissions Intensity in GFA (tCO ₂ e/m ²) ^(Note 2)	按總建築面積計算的溫室氣體 排放密度(噸二氧化碳當量/ 平方米) ^(附註2)	0.17	0.12

Note 1: Emission and conversion factors are derived from several sources: *Reporting Guidance on Environmental KPIs Appendix 2* by The Stock Exchange of Hong Kong Limited, *GHG Protocol Tool for Energy Consumption in Mainland China* by Greenhouse Gas Protocol, *2021 Electricity Carbon Dioxide Emission Factors* by the Ministry of Ecology and Environment of the People's Republic of China, and the Sustainability Report of CLP Holdings Limited based on the most recent relevant year. The Global Warming Potential (GWP) used in the Report is sourced from the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6) over a 100-year time horizon.

附註1：排放及轉換因子來自幾個來源：香港聯合交易所有限公司《環境關鍵績效指標匯報指引》附錄二、溫室氣體核算體系《能源消耗引起的溫室氣體排放計算工具指南》、中華人民共和國生態環境部《2021年電力二氧化碳排放因子》，以及中電控股有限公司的可持續發展報告，並以最近期相關年度為準。本報告所使用的全球暖化潛力(GWP)來源於政府間氣候變化專門委員會(IPCC)第六次評估報告(AR6)，以100年的時間範圍為基準。

Note 2: The GFA used for intensity calculations covers only the sites with available environmental data.

附註2：用於計算密度的建築面積僅包括有可用環境數據的業務單位。

6.2 Resource Management

In order to avoid wastage and optimise the use of resources, the Group adopts the “4R” principle (Reuse, Reduce, Recycle and Replace) and has implemented the following practices to minimise the waste generation effectively:

- Sending the printing toner cartridges to designated suppliers for **reuse**
- Using recycled paper for printing and encouraging double-sided printing to **reduce** the use of paper
- **Recycling** all packaging materials that can be recycled whenever feasible
- **Replacing** plastic bags by providing either paper bags or non-woven bags

6.3 Climate Change

The Group acknowledges that climate change may cause potential disruption to its business operations. Hence, recognising the importance of the impact of climate change on our business, we have disclosed climate-related information in reference to Task Force on Climate-Related Financial Disclosure (TCFD) recommendations.

Governance

The Board is responsible for overseeing climate-related issues related to the Group’s business operations. To ensure the Group’s responsiveness and adaptability in tackling climate change, the Board holds regular meetings to comprehensively assess and review the Group’s performance in climate risk management, and to formulate policies and implement measures related to climate change.

6.2 資源管理

為避免浪費及善用資源，本集團採納「4R」原則（重用、減少、回收及替代），並已實施以下措施，有效減少廢物產生：

- 將打印墨盒送至指定供應商**重用**
- 利用回收紙張打印及提倡雙面打印，以**減少**紙張用量
- 盡可能**回收**所有可回收的包裝材料
- 提供紙袋或環保袋**替代**塑料袋

6.3 氣候變化

本集團意識到氣候變化可能會對業務營運造成潛在干擾。因此，有見於氣候變化對我們業務影響的重要性，我們已參照氣候相關財務信息披露工作小組(TCFD)的建議披露氣候相關資訊。

管治

董事會負責監察與本集團業務營運相關的氣候議題。為確保本集團具備應對氣候變化所需的反應能力及適應能力，董事會定期舉行會議，全面評估及檢討本集團在氣候風險管理方面的表現，並制定與氣候變化相關的政策及實施措施。

Strategy

The Group has identified two categories of climate risks including physical and transition risks:

- Physical risk is related to the physical impacts of climate change. More frequent floods and hurricanes will expose our manufacturing unit/offices to more power outages or failures, leading to higher operating costs. The supply chain of the Group would also be potentially disrupted, which may cause reduced supply capacity, resulting in both reputational damage and direct business losses. Therefore, the Group will actively respond to the potential impact and highly prioritise the impact of its business activities on the climate and environment.
- Transition risk arises from the transition to a lower-carbon economy, various aspects such as policies, laws, technology, reputation, and markets may need to undergo corresponding changes and adaptations to mitigate and adapt to the impacts of climate change. In consideration of the Group's business operations, the Group may receive stricter regulatory enforcement as the policy actions related to climate change continue to evolve. In addition, the enhancement of emissions reporting obligations may increase operating costs and compliance costs. To stay competitive in this changing business environment, the Group will prioritise effective adaptation in face of transition risks.

Risk Management

The Group is committed to identifying, assessing, and managing climate-related risks. The Group's approach encompasses identifying climate risks and opportunities, integrating climate considerations into decision-making, and implementing mitigation and adaptation strategies. This proactive risk management aims to ensure resilience and foster sustainable growth of the Group.

策略

本集團已識別兩類氣候風險，包括實體風險及過渡風險：

- 實體風險與氣候變化實體影響有關。更為頻繁的洪災及颱風將使得製造廠／辦公室面臨更多停電或故障事故，導致營運成本上升。本集團供應鏈亦可能受到干擾，供應能力或會因而下降，導致聲譽受損及直接的業務損失。因此，本集團將積極應對潛在影響並重點關注業務活動對氣候及環境所造成的影響。
- 過渡風險與轉型至更低碳的經濟有關，政策、法律、技術、聲譽及市場等各個方面可能需要進行相應的改變及調適，以減緩及適應氣候變化的影響。考慮到本集團的業務營運，隨著氣候變化相關政策措施不斷演進，本集團亦可能面臨更嚴格的監管執法。此外，加強排放報告要求亦可能增加營運成本及合規成本。為在這個不斷變化的商業環境中保持競爭力，本集團將優先採取有效措施應對過渡風險。

風險管理

本集團致力識別、評估及管理氣候相關風險。本集團所採取的方法包括識別與氣候相關的風險及機遇、將氣候因素納入決策過程，以及實施減緩及適應策略，力求透過主動管理風險確保本集團的營運彈性，並促進可持續增長。

Metrics and Targets

The Group is committed to reducing its GHG emissions. In this regard, our goal is to maintain the current energy consumption intensity and reduce long-term energy consumption where feasible. To effectively monitor our progress, the Group has disclosed scope 1 and 2 GHG emissions, and plans to gradually disclose scope 3 GHG emissions data in the future. Meanwhile, the Group will also develop relevant targets to manage climate-related risks and opportunities.

By comprehending the potential climate-related risks associated with our business, we can proactively assess both the risks and opportunities that may arise. This preparedness enables us to grasp the potential advantages of climate-related opportunities and enhance the Group's ability to respond effectively in the long term. The Group is also aware that mitigating the negative impacts of climate change and transitioning to a low-carbon future is a collective responsibility. As a result, the Group is dedicated to addressing climate change by consistently reviewing and monitoring the implementation of various climate-related measures, such as emissions reduction targets and climate adaptation strategies. We optimise these measures based on their effectiveness and take appropriate and effective actions in accordance with the Group's operational status and climate-related financial implications.

指標及目標

本集團致力於減少其溫室氣體排放。為此，我們的目標是保持當前的能源消耗密度，並在可行情況下減少長期能源消耗。為求有效監測進展，本集團已披露範圍1及2的溫室氣體排放數據，並計劃於未來逐步披露範圍3的溫室氣體排放數據。與此同時，本集團亦將制定相關目標，設法管理與氣候相關的風險及機遇。

透過了解業務所面臨的潛在氣候相關風險，我們得以評估可能出現的風險及機遇，藉此把握氣候相關機遇的潛在優勢，並增強本集團長遠應對能力。本集團亦意識到減輕氣候變化所帶來的負面影響及過渡至低碳未來乃共同承擔的責任。因此，本集團持續審視及監測各種氣候相關措施(如減排目標及氣候適應策略)的實施情況，積極應對氣候變化。我們因應措施的成效加以優化，並配合本集團的營運狀況及氣候相關財務影響採取適當有效的行動。

7 COMMUNITY CONTRIBUTION

As a responsible corporation, the Group is always concerned about the well-being of the community by encouraging employees to participate in community investment programmes such as volunteer services, donations and fund-raising activities. The Group will continue its efforts in community engagement, utilising its network and influence in community investment initiatives to fulfil its corporate social responsibility.

7 社區貢獻

作為一家負責任的企業，本集團一直關注社區福祉，鼓勵僱員參與義工服務、捐款及籌資活動等社區投資項目。本集團將持續積極參與社區活動，利用其網絡和影響力在社區活動中履行企業社會責任。

8 LOOKING FORWARD

The Group strives to integrate sustainability principles at all levels of our business operations and services. This commitment aligns with our long-term sustainability objectives.

Under the competitive landscape of the fertiliser and watch business, we are aware of the impact of climate change on market demands. This awareness extends to all of our businesses. We recognise the importance of offering sustainable solutions that meet market needs while minimising environmental impact.

With the continuous efforts of our management and employees, we are confident in overcoming the challenges ahead and creating a prosperous and sustainable future. By embedding sustainability principles throughout every aspect of our business operations and services, we contribute to both the market's needs and the long-term well-being of our planet.

8 展望

本集團致力於業務營運及服務的各個層面融入可持續發展原則。此一承諾與我們的長期可持續發展目標一致。

面對肥料及腕錶業務的競爭環境，我們深明氣候變化足以影響市場需求，並將相關意識延伸至我們所有的業務。我們深知，提供既能滿足市場需求又能最大程度減少環境影響的可持續解決方案至關重要。

在管理層及員工的不懈努力下，我們有信心克服眼前的挑戰，創造繁榮及可持續發展的未來。通過將可持續發展原則貫穿於我們業務運營和服務的各個層面，我們不僅滿足市場需求，亦為地球長遠的福祉作出貢獻。

9 ESG CONTENT INDEX

9 ESG內容索引

Aspect 層面	KPI 關鍵績效指標	Description 描述	Statement/Section 聲明／章節	Page No. 頁數
SUBJECT AREA 主要範疇				
(A) ENVIRONMENT (A) 環境				
A1: EMISSIONS A1 : 排放物				
A1	General disclosure 一般披露	Information on: (a) the policies; and (b) compliance 有關資料： (a) 政策；及 (b) 合規	6 Advocate Green Operations 6 倡導綠色營運	14
A1.1		The types of emissions and respective emissions data. 排放物種類及相關排放數據。	6.1 Energy Consumption and Greenhouse Gas (GHG) Emissions 6.1 能源消耗及溫室氣體排放	15
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)和能源間接(範圍2)溫室氣體排放量(以噸計算)·及密度(如適用)(如以每產量單位、每項設施計算)。	6.1 Energy Consumption and Greenhouse Gas (GHG) Emissions 6.1 能源消耗及溫室氣體排放	15
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)及密度(如適用)(如以每產量單位、每項設施計算)。	Hazardous waste is not material to the Group's operations, therefore was not recorded. 本集團營運產生的有害廢棄物並不重大，故未予以記錄。	N/A 不適用
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)及密度(如適用)(如以每產量單位、每項設施計算)。	Non-hazardous waste is not material to the Group's operations, therefore was not recorded. 本集團營運產生的無害廢棄物並不重大，故未予以記錄。	N/A 不適用
A1.5		Description of emission 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。	6.1 Energy Consumption and Greenhouse Gas (GHG) Emissions 6.1 能源消耗及溫室氣體排放	15
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。	6.2 Resource Management 6.2 資源管理	17

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

Aspect 層面	KPI 關鍵績效指標	Description 描述	Statement/Section 聲明／章節	Page No. 頁數
A2: USE OF RESOURCES		A2 : 資源使用		
A2	General disclosure 一般披露	Policies 政策	6 Advocate Green Operations 6 倡導綠色營運	14
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(以兆瓦時計算)及密度(如以每產量單位、每項設施計算)。	6.1 Energy Consumption and Greenhouse Gas (GHG) Emissions 6.1 能源消耗及溫室氣體排放	15
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)。	Water data were not available across all of the Group's offices and Hong Kong warehouse as they were operated in leased premises with the supply of water controlled by building management and there is no sub-metering for individual occupant. Additionally, the water consumption data of the Group's Manufacture business was not available due to lack of records. The Group plans to enhance data collection and improve disclosure in the future. 由於本集團所有辦公室以及香港倉庫均在租賃處所營運，其供水由大廈管理部門控制，個人租戶無獨立水錶，因此水無適用數據。此外，本集團製造業務的水消耗數據因缺乏記錄而無法提供。本集團計劃提升數據收集流程，並爭取在未來優化相關披露。	N/A 不適用
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。	6.1 Energy Consumption and Greenhouse Gas (GHG) Emissions 6.1 能源消耗及溫室氣體排放	15
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。	Water consumption of the Group's properties is mainly supported by governmental or municipal water utility providers. During the Reporting Year, the Group did not encounter any significant issue in water sourcing, and it complied with all related laws and regulations. 本集團物業用水主要由政府或市政府供水機構提供。於報告年度，本集團在水資源採購方面並無遇到重大問題，且已遵守所有相關法律法規。	N/A 不適用

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

Aspect 層面	KPI 關鍵績效指標	Description 描述	Statement/Section 聲明／章節	Page No. 頁數
	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)每生產單位估量。	The packaging material data was not available due to the lack of records. The Group plans to enhance data collection and improve disclosure in the future. 包裝材料數據因缺乏記錄而無法提供。本集團計劃提升數據收集流程，並爭取在未來優化相關披露。	N/A 不適用
A3: THE ENVIRONMENT AND NATURAL RESOURCES A3：環境及自然資源				
A3	General disclosure 一般披露	Policies 政策	6 Advocate Green Operations 6 倡導綠色營運	14
	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。	6 Advocate Green Operations 6 倡導綠色營運	14
A4: CLIMATE CHANGE A4：氣候變化				
A4	General disclosure 一般披露	Policies 政策	6.3 Climate Change 6.3 氣候變化	17
	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。	6.3 Climate Change 6.3 氣候變化	17
(B) SOCIAL (B) 社會				
B1: EMPLOYMENT B1：僱傭				
B1	General disclosure 一般披露	Information on: (a) the policies; and (b) compliance 有關資料： (a) 政策；及 (b) 合規	5 Employment Practices 5 僱傭準則	8
	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。	5.1 Employment Policy 5.1 僱傭政策	9
	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。	5.1 Employment Policy 5.1 僱傭政策	9

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

Aspect 層面	KPI 關鍵績效指標	Description 描述	Statement/Section 聲明／章節	Page No. 頁數
B2: HEALTH AND SAFETY		B2 : 健康與安全		
B2	General disclosure 一般披露	Information on: (a) the policies; and (b) compliance 有關資料： (a) 政策；及 (b) 合規	5.3 Workplace Health and Safety 5.3 工作場所健康與安全	13
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。	5.3 Workplace Health and Safety 5.3 工作場所健康與安全	13
B2.2		Lost days due to work injury. 因工傷損失工作日數。	5.3 Workplace Health and Safety 5.3 工作場所健康與安全	13
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。	5.3 Workplace Health and Safety 5.3 工作場所健康與安全	13
B3: DEVELOPMENT AND TRAINING		B3 : 發展與培訓		
B3	General disclosure 一般披露	Policies 政策	5.2 Employee Training and Development 5.2 僱員培訓與發展	12
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。	5.2 Employee Training and Development 5.2 僱員培訓與發展	12
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。	5.2 Employee Training and Development 5.2 僱員培訓與發展	12
B4: LABOUR STANDARDS		B4 : 勞工準則		
B4	General disclosure 一般披露	Information on: (a) the policies; and (b) compliance 有關資料： (a) 政策；及 (b) 合規	5.1 Employment Policy 5.1 僱傭政策	9
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。	5.1 Employment Policy 5.1 僱傭政策	9
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。	5.1 Employment Policy 5.1 僱傭政策	9

Aspect 層面	KPI 關鍵績效指標	Description 描述	Statement/Section 聲明／章節	Page No. 頁數
B5: SUPPLY CHAIN MANAGEMENT B5：供應鏈管理				
B5	General disclosure 一般披露	Policies 政策	4.1 Supply Chain Management 4.1 供應鏈管理	6
B5.1		Number of suppliers by geographical region. 按地區劃分的供應商數目。	4.1 Supply Chain Management 4.1 供應鏈管理	6
B5.2		Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, 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。	4.1 Supply Chain Management 4.1 供應鏈管理	6
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。	4.1 Supply Chain Management 4.1 供應鏈管理	6
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。	4.1 Supply Chain Management 4.1 供應鏈管理	6
B6: PRODUCT RESPONSIBILITY B6：產品責任				
B6	General disclosure 一般披露	Information on: (a) the policies; and (b) compliance 有關資料： (a) 政策；及 (b) 合規	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	7
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。	There was no material non-compliance regarding product responsibility during the Reporting Year. 於報告年度內並無發生涉及產品責任的重大違規事件。	N/A 不適用
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。	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	7
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。	Intellectual property right is not material to the Group's operations, therefore was not recorded. 知識產權對本集團營運而言不重大，故未予以記錄。	N/A 不適用

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT (CONTINUED)

環境、社會及管治報告(續)

Aspect 層面	KPI 關鍵績效指標	Description 描述	Statement/Section 聲明／章節	Page No. 頁數
	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。	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	7
	B6.5	Description of consumer data protection and privacy policies, 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。	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	7
B7: ANTI-CORRUPTION		B7：反貪污		
B7	General disclosure 一般披露	Information on: (a) the policies; and (b) compliance 有關資料： (a) 政策；及 (b) 合規	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	7
	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。	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	7
	B7.2	Description of preventive measures and whistle-blowing procedures, 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。	4.2 Product Responsibility and Customer Services 4.2 產品責任及客戶服務	7
	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。	The Group did not organise any anti-corruption training in the Reporting Year, however we plan to organise it in the coming year. 本集團在報告年度未舉辦任何反貪污培訓，但我們計劃在來年舉辦。	N/A 不適用
B8: COMMUNITY INVESTMENT		B8：社區投資		
B8	General disclosure 一般披露	Policies 政策	7 Community Contribution 7 社區貢獻	19
	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)。	7 Community Contribution 7 社區貢獻	19
	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)。	7 Community Contribution 7 社區貢獻	19

