

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

REPORTING BOUNDARY & PRINCIPLES

In strict compliance with the requirements under Appendix 27 — ESG Reporting Guide (“ESG Guide”) of Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“Stock Exchange”), the Group has made detailed disclosures in its Environmental, Social and Governance report for the year ended 31 March 2023 (“FY2022/2023”), which demonstrates the Group’s approach and performance in terms of ESG management and corporate sustainable development for FY2022/2023. For the corporate governance section, please refer to the Group’s 2022/2023 Annual Report on pages 65 to 86.

Basis for Preparation

The Guide for Business Action on the Sustainable Development Goals (SDGs) issued by the United Nations

Sustainability Reporting Guidelines (GRI Standards) issued by the Global Reporting Initiative

Guidelines on Corporate Social Responsibility Reporting for Chinese Enterprises (CASS-ESG 5.0) issued by Chinese Academy of Social Sciences

China National Standards — Guidance on Social Responsibility Reporting (GB/T 36001-2015)

SASB Standards issued by Sustainability Accounting Standards Board

Appendix 27 Environmental, Social and Governance Reporting Guide of the Listing Rules in Hong Kong

報告範圍及原則

為嚴格遵守香港聯合交易所有限公司(「聯交所」)證券上市規則附錄二十七環境、社會及管治報告指引(「環境、社會及管治報告指引」)的要求，本集團詳細披露截至二零二三年三月三十一日止年度(「二零二二／二零二三財年」)的環境、社會及管治報告，其中展示本集團在二零二二／二零二三財年在環境、社會及管治管理及企業可持續發展方面的方法及績效。有關企業管治部分，請參閱本集團二零二二／二零二三年年度報告的第65頁至第86頁。

編製依據

聯合國《可持續發展目標(SDGs)企業行動指南》

全球報告倡議組織(Global Reporting Initiative)《可持續發展報告編寫指南》(GRI Standards)

中國社會科學院《中國企業社會責任報告編寫指南》(CASS-ESG 5.0)

中國國家標準《社會責任報告編寫指南》(GB/T 36001-2015)

可持續發展會計標準委員會(Sustainability Accounting Standards Board, SASB)《SASB準則》(SASB Standards)

香港上市規則附錄二十七《環境、社會及管治報告指引》

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Reporting Boundary

Given the business nature of the Group, the boundary of the ESG report remains the same as in previous years that covers the performance and management policies of the Group's investment business. Other than the specified environmental performance disclosed which only focus on the operations based in Hong Kong, other disclosures in this ESG Report covers the operations of the whole Group.

Description of Data

The sources of data used in the report include the raw data of actual operation of the Group, publicly available data from the government, annual financial data, relevant internal statistical reports, third-party questionnaires, third-party evaluation interviews, etc. The financial data in this report are expressed in Hong Kong dollars.

Description of References

For easy reference and reading, Wealthking Investments Limited (the "Company") and its subsidiaries (the "Group") have fulfilled their environmental, social and governance responsibilities, information of which is disclosed in the report, and the relevant cases are from the companies under the Company. For the specific list of subsidiaries involved in this report, please refer to the 2022/2023 annual report of the Group.

MESSAGE FROM THE BOARD

In FY2022/2023, Wealthking Investments upholds its mission as an investment company and continues to respond to the call for green finance in China while actively integrating into the national development pattern and coordinating with the development strategy of the government. Its investments closely follow the development trend of Chinese economy, technology and people's livelihood. Moreover, when the economy was going downward, it continued to promote investment business with the focus on investment opportunities in high-growth industries including biotechnology, intelligent manufacturing, and financial technology, in order to carry out responsible investments for investors. The Group focused on sustainable and long-term development and complied with the ESG ideals in its daily investment to create positive environmental and social impacts.

報告範圍

鑒於本集團的業務性質，環境、社會及管治報告的範圍與往年相同，涵蓋本集團的投資業務表現及管理政策。除所披露的特定環境績效只針對香港的業務外，本環境、社會及管治報告中的其他披露涵蓋整個集團的業務。

數據說明

報告使用數據來源包括集團實際運行的原始數據、政府部門公開數據、年度財務數據、內部相關統計報表、第三方問卷調查、第三方評價訪談等。本報告的財務數據以港幣為單位。

稱謂說明

為便於表述，報告中華科資本有限公司（簡稱「本公司」）及其附屬公司（簡稱「本集團」）履行環境、社會及管治方面的責任信息，相關典型案例來自公司所屬企業。本次報告涉及具體附屬公司範圍參見集團二零二二／二零二三年年度報告。

董事會致辭

於二零二二／二零二三財年，華科資本秉持作為投資公司的使命，持續響應國家對綠色金融的號召，積極融入國家發展格局、服務國家發展戰略，投資賽道緊貼中國經濟、科技和民生的發展趨勢。在經濟下行之時，堅持推進投資業務，重點關注包括生物科技、智能製造、金融科技等高增長行業的投資機會，為投資者進行負責任投資。本集團聚焦可持續長效發展，日常投資當中遵循ESG理念，創造積極的環境與社會影響。

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Our Environmental, Social and Governance Strategy

As a financial company, the Group attaches great importance to responsible investment, selecting high-growth investment opportunities and also paying attention to environmental, social and governance factors on the other hand. In addition, it incorporates environmental, social and governance performance into selection criteria for investment projects to prevent relevant risks and build a risk identification system.

The Group also values environmental and social impacts in terms of operations. Regarding environmental impacts, energy conservation, emission reduction and green office are achieved while energy utilization efficiency is fully improved. The concept of green office is advocated in the office where various energy-saving and creative slogans are posted in order to improve awareness of environmental protection among employees. Regarding social impacts, employees are treated equally in compliance with the talent development concept of "T.E.A.M=Together, Everyone Achieves More", while providing employees with benefits for the mutual development with our employees. Suppliers are selected after careful consideration to establish win-win cooperation with suppliers, bearing social responsibility and making our contributions to the community.

In addition, on the basis of last year, we continue to focus on the participation of internal and external stakeholders. The Group pays attention to the assessment update of material issues for this year to identify the Group's priority during the process of formulating sustainable development strategies. The updates from stakeholders' feedback are discussed internally in the meeting of the Board of Directors, during which significant responses are made to the issues that concern stakeholders the most. On 19 December 2022, the Company stood out among more than 1,000 listed companies in Hong Kong and the United States, and won the "Best Financial Stock Company" award in the "7th Zhitong Caijing Listed Company Awards".

我們的環境、社會及管治戰略

作為一家金融公司，本集團工作重點在於進行負責任投資，在挑選高增長投資機會的同時，亦重視環境、社會及管治因素，將環境、社會及管治績效納入投資項目篩選標準當中，防範相應風險，搭建風險識別體系。

本集團在運營方面也看重環境與社會影響。在環境影響方面，做到節能減排、綠色辦公，充分提高能源利用效率。辦公室內提倡綠色辦公理念，張貼各類節能創意標語，提高員工環保意識。在社會影響方面，平等對待員工，秉承「T.E.A.M = Together, Everyone Achieves More」的人才發展理念，為員工提供福利，與員工共同成長；仔細篩選供應商，與供應商建立合作共贏關係，肩負社會責任為社區貢獻自身力量。

同時，在去年的基礎上，持續重視內部與外部利益相關方的參與。本集團關注今年實質性議題的評估更新以識別本集團在制定可持續發展戰略時的優先度。利益相關方所反饋的更新內容會在董事會中進行內部討論，並在工作中對於利益相關方最關注的議題做出重點回應。公司於二零二二年十二月十九日，在超過1,000家港、美股上市公司中脫穎而出，在「第七屆智通財經上市公司評選」上榮獲「最佳金融股公司」大獎。

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Looking into the Future

Looking back on the previous year, under the severity and complexity in the external environment, Wealthking Investments showed resilience in terms of development. In addition to the further development of its own favourable businesses, it did not ignore the ESG governance of the Group and the materiality identified by stakeholders. In the future, the Group will continue to seize opportunities in the market and create diversified opportunities for investments. Moreover, it will also work on to build an ESG management system and integrate ESG strategies into the daily operations of the Group for the promotion of the Group's sustainable development in the long run.

SUSTAINABLE MANAGEMENT

ESG Management Structure

The Group focuses on the responsibility in the area of environmental, social and governance management and continuously strengthens its responsibility governance. In addition, it cultivates a responsible corporate culture and improves the construction of a responsibility management system to enhance its environmental, social and governance effort in a pragmatic manner. The Group regards the Board of Directors as the highest authority for environmental, social and governance management. The Board of Directors is fully responsible for supervising and handling the environmental, social and governance issues of the Group, and includes major responsibility issues related to environmental, social and governance issues in its agenda.

In order to facilitate the coordination of daily environmental, social and governance management, the Group has established an ESG Working Task Force, comprised of the Company Secretary, Compliance Department, Investment Team, Investor Relations Department, Human Resources Department and Administration Department. Under the leadership of the Board of Directors, the CEO is responsible for supervising and managing the ESG working group. Team members are responsible for formulating and implementing the annual environmental, social and governance plan, organizing internal ESG-related activities, and report on material affairs in performing duties. All employees of the Group participate in ESG-related activities.

展望未來

回顧過去一年，外部環境嚴峻複雜，華科資本展現出發展韌性，進一步發展自身優勢業務的同時，不忘記關注本集團ESG方面的治理，關注利益相關方識別出的實質性議題。未來，本集團將繼續把握市場機遇，創造多元化的投資機會，也將著手搭建ESG管理體系，將ESG戰略融入集團日常運營中，促進集團長效可持續發展。

可持續發展管理

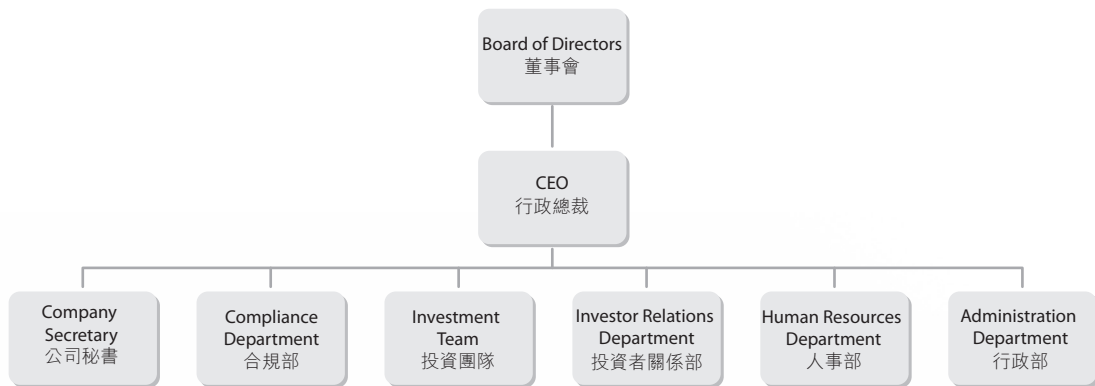
ESG 管理架構

本集團聚焦環境、社會及管治領域的責任管理，不斷強化責任治理能力，培育負責任的企業文化，健全責任管理體系建設，以務實的態度推進環境、社會及管治工作。本集團將董事會作為環境、社會及管治管理的最高機構，董事會全權負責監督及處理本集團的環境、社會及管治事宜，並將涉及環境、社會及管治相關問題的重大責任議題列入董事會議程。

為促進日常環境、社會及管治管理的協調，本集團成立了環境、社會及管治工作小組，由公司秘書、合規部、投資團隊、投資者關係部、人事部和行政部組成。在董事會的領導下，由行政總裁負責監督和管理環境、社會及管治工作小組，小組成員負責制定和實施年度環境、社會及管治計劃，組織內部環境、社會及管治相關活動，並在履行職責時報告重大事項。本集團全體員工參與環境、社會及管治相關活動。

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ESG Management Structure

ESG 管理架構

In order to have a better assessment of its ESG-related risks during business development, the Group has integrated ESG considerations into operations including investment analysis, due diligence, decision-making and investment portfolio management, etc. The Group's management framework and community strategy enable timely identification, report, discussion, and analysing of material ESG risks and opportunities faced by different departments, which allows the formulation and implementation of effective countermeasures in an efficient manner. The Group pays particular attention to the ESG-related risks associated with new investments, and is committed to leveraging its capital strength to address the pressing ESG issues, including environmental degradation and climate change.

To manage the ESG-related risks in its investment portfolio, the Group acquires relevant ESG information via regular reports and feedback from various departments, and monitors and measures the ESG performance and associated underlying risks in the investees.

為更好地評估業務發展過程中的環境、社會及管治相關風險，本集團將環境、社會及管治考慮融入到投資分析、盡職調查、決策及投資組合管理等業務中。本集團的管理框架及社區策略能夠識別、報告、討論及分析不同部門面臨的重大環境、社會及管治的風險和機會，高效地制定及實施有效的應對措施。本集團特別關注與新投資相關的環境、社會及管治風險，並致力於利用資本實力來解決緊迫的環境、社會及管治問題包括環境惡化和氣候變化。

為管理投資組合中的環境、社會及管治相關風險，本集團通過各部門的定期報告和反饋獲取相關的環境、社會及管治信息，並監測和衡量被投資方的環境、社會及管治表現和相關的潛在風險。

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Stakeholder Engagement

The Group attaches great importance to the communication and exchange with internal and external stakeholders, and conducts dialogues with stakeholders through various channels to gain a profound understanding of the demands and expectations of each stakeholder. Moreover, it strives to win the trust and support of all parties for the continuous improvement on environmental, social and governance management.

利益相關方溝通

本集團高度重視與內外部利益相關方的溝通與交流，通過多種渠道與利益相關方展開對話，深入了解各利益相關方的訴求與期望，爭取各方信任和支持，推動環境、社會及管治管理工作的持續改進。

Stakeholders 利益相關方	Expectations and Demands 期望與訴求	Communication and Response 溝通與回應
Government and regulatory authorities 政府及監管機構	Law and regulation compliance Adherence to the development policy of the government Anti-corruption policies 遵守法律及法規 響應國家發展政策 反貪污政策	Supervision on the compliance with local laws and regulations Routine reports and tax payments 監督當地法律及法規的遵守情況 例行報告及繳稅
Shareholders 股東	Corporate governance Law and regulation compliance Bonus Policy Investor relations Management Business ethics compliance 企業管治 遵守法律及法規 分紅政策 投資者關係管理 遵守商業道德	Timely disclosures of information All-round risk management Unhindered communication channels with investors Improvement on integrity business regulation 及時的信息披露 完善的風險管理 暢通的投資者溝通渠道 加強廉潔從業監管

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Stakeholders 利益相關方	Expectations and Demands 期望與訴求	Communication and Response 溝通與回應
Employees 員工	Remuneration and benefits Career development and training Health and safety in the workplace 薪酬及福利 職業發展與培訓 工作場所的健康及安全	Performance appraisal Diversified training courses Unhindered and democratic communication channels Medical Insurance 績效評估 多元的培訓課程 暢通的民主溝通渠道 醫療保障
Environment 環境	Low-carbon operations Response to climate change Low-carbon operation Climate change response	Green office Focus on environmental investment 綠色辦公 關注環境相關投資
Suppliers 供應商	Honest and friendly cooperation Green procurement Honest and friendly cooperation Green procurement	Supplier selection and examination Green supply chain management 供應商篩選與審查 綠色供應鏈管理
Community and People 社區和公眾	Involvement in communities Environmental, social and economic impacts of investments Employment opportunities 參與社區活動 投資對環境、社會及經濟的影響 就業機會	Media conferences and responses to enquiries Corporate website Social media platforms Volunteer services 媒體會議及對詢問的答覆 公司網站 社交媒體平台 志願服務

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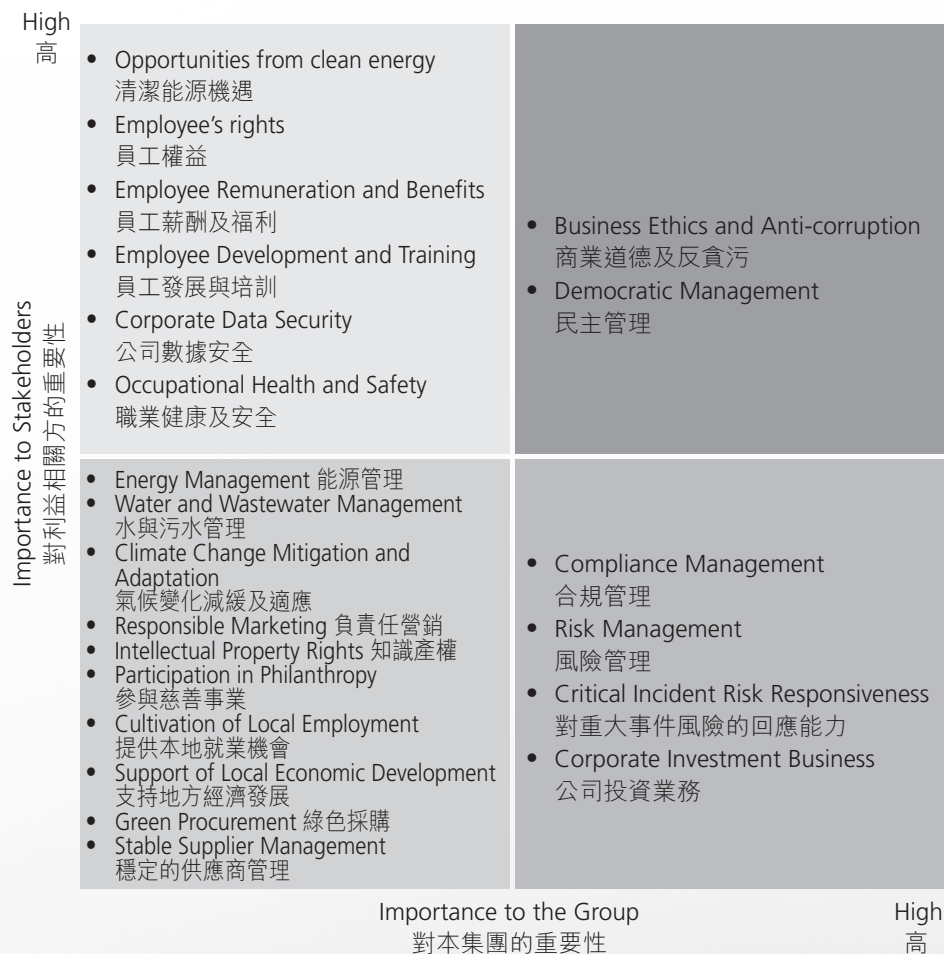
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Materiality Analysis

To better respond to the expectations of stakeholders in this report, the Group identified and assessed materiality for the clarification of materiality that had a significant impact on the Group and stakeholders. Key disclosures and responses were made in the report.

實質性議題分析

為使本報告能夠更好地回應利益相關方的期望，本集團對實質性議題進行了識別與評估，明確對於集團和利益相關方具有重要影響的實質性議題，在報告中重點披露和回應。



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CHAPTER ONE ENVIRONMENTAL RESPONSIBILITY

第一章 環境責任

Wealthking Investments advocates the concept of low-carbon and environmental protection. Environmental protection is the obligatory commitment of the Group as well as one of the most significant pillars of sustainable development. In daily operations, it enhances employees' awareness of environmental protection to achieve energy conservation and emission reduction and make our contribution to the green economy.

華科資本提倡低碳環保的理念，環境保護是本集團義不容辭的責任，也是可持續發展最重要的支柱之一。在日常辦公運營中，增強員工環保意識，做到節能減排，為綠色經濟貢獻自己的力量。

Section 1 Environmental Management

第一節 環境管理

As a capital management and investment institution, Wealthking Investments is principally engaged in investment management and does not have any direct effect on the environment. The environmental management concept and strategy of the Group put emphasis on improving energy efficiency, reducing resources usage, promoting the Group's green development, and formulating a sustainable development mechanism for operation. In addition, its business strategy has included the concept of sustainable development and ESG system to create a green workplace with sustainable development elements.

華科資本作為一家資本管理投資機構，主營業務主要為投資管理，不會直接對環境造成影響。本集團的環境管理理念及戰略著力於提高能源效益，減少資源使用，推動集團綠色發展，構建辦公運營可持續發展機制。此外，業務戰略已經將可持續發展及ESG體系的概念融入，以創造一個具有可持續發展元素的綠色工作場所。

Case: Green Office Award won by Wealthking Investments

案例：華科資本曾獲得綠色辦公室獎項

The Group has won the 2019 and 2020 Green Office and Eco-Healthy Workplace Awards Labelling Scheme issued by the World Green Organization (WGO), and has for two consecutive years participated in the responsible management training organized by the United Nations to make contribution to the realization of SDGs goal for the world.

本集團曾獲得世界綠色組織 World Green Organization (WGO) 頒發的二零一九與二零二零年度綠色辦公室與環境友好職場獎項，並連續兩年參加聯合國組織的負責任管理培訓，為全球實現SDGs目標積極貢獻自己力量。



Certificate and trophy awarded by the WGO

WGO 組織頒發的證書與獎杯

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The Group strives to become a leading enterprise in terms of environmental sustainability. It implements various green projects in its investment and creates an energy-saving workplace. In addition, it provides environmental management equipment and measures in daily operation to raise the awareness of environmental protection and behavioral standard among all employees and reduce environmental impact.

本集團致力成為引領環境可持續發展的企業，在其投資中實施各種綠色項目，打造節約能源的工作場所，在日常辦公中增設環境管理器械及措施，提高全員的環保意識和行為規範，減低對環境的影響。

Green Office

綠色辦公

- Set up recycling box next to photocopiers to facilitate waste recycling
複印機旁設有廢紙回收箱，更利於廢棄物分類回收



Paper recycling
廢紙回收

- Encourage electronic means as a principal means for communication to reduce the use of paper
溝通方式鼓勵電子為主，減少紙張使用
- Replace energy-intensive lights with LED lights
LED 燈光替代高耗能電燈
- Post stickers with environmental-friendly slogan such as saving paper, green office, saving water, reducing use of plastics, etc., in prominent places
在顯眼位置張貼環保標語貼紙：如節約用紙、綠化辦公室、節水、減少使用塑料等



Stickers printed with environmental-friendly slogans
環保標語貼紙

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Section 2 Energy Use

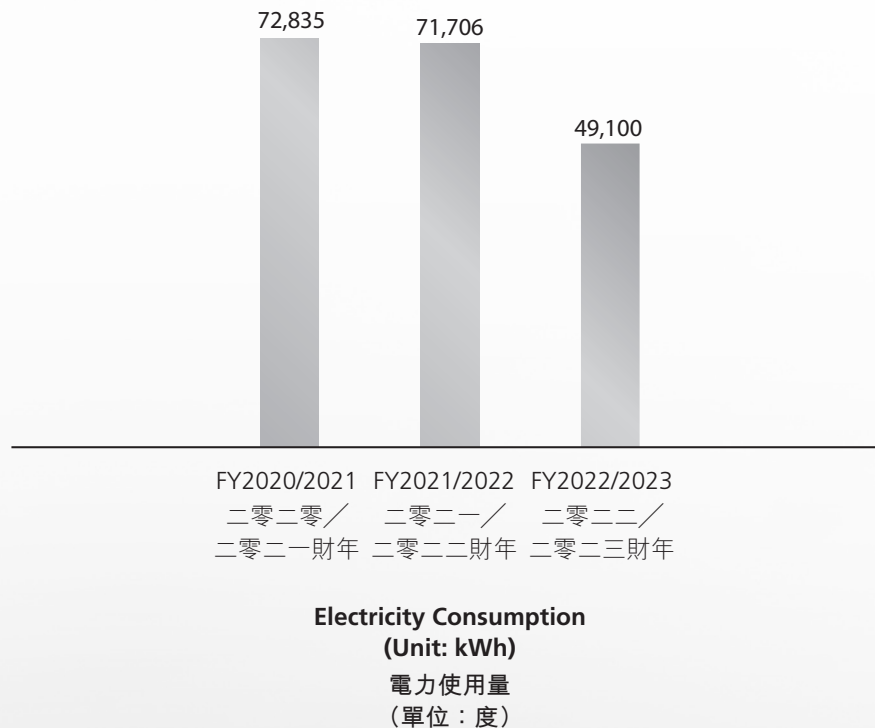
Due to the nature of the business of Wealthking Investments, in FY2022/2023, the main resources and energy consumed were electricity, water, paper and unleaded gasoline. For specific consumption, please refer to Table 2 in the appendix, which discloses the year-on-year data of the Group's resource consumption in FY2022/2023 and FY2021/2022. In the FY2022/2023, the Group used and fully recycled 200 cartons for moving purpose.

Electricity

第二節 能源使用

華科資本由於業務性質，於二零二二／二零二三財年，消耗的主要資源能源為電力、水、紙張及無鉛汽油。具體使用量可以參考附錄中表2，披露了本集團在二零二二／二零二三財年及二零二一／二零二二財年資源使用的同比數據。於二零二二／二零二三財年，本集團使用並全部回收200個紙箱，用於搬家用途。

電力



The Group saves electricity and reduces electricity consumption, which will also reduce scope 2 greenhouse gas emissions. The Group has incorporated "power saving" into its business strategy and operation. Electricity consumption decreased significantly, the electricity consumption in FY2022/2023 decreased by 31.53% compared with FY2021/2022.

本集團節約電力資源，減少耗電量，也會同時降低範圍2溫室氣體排放，本集團已將「節約用電」納入其業務策略及營運。用電量顯著下降，於二零二二／二零二三財年，耗電量較二零二一／二零二二財年減少了31.53%。

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The Group's office has implemented the specific measures during the year under review:

- Turn off all lights, electronic equipment and other power-consuming equipment at the end of work and when working from home;
- Switch off all idle electrical appliances including lights and air conditioners;
- Use energy-efficient electrical systems, replace high-energy-consuming lamps with LED lights, and utilize energy-saving equipment;
- Maintain indoor temperature at 25 degrees, and adjust the usage of lights and air conditioners in the office properly during non-full hours;
- Relocate to a new office in November 2022 to reduce electricity consumption per month from an average of 5,000 kWh to 1,500 kWh;
- Appoint a representative to coordinate the energy saving plan; and
- Cooperate with the property management company to clean the dust filter and fan coil unit regularly.

本集團辦公室回顧年度內已實施具體節電措施：

- 上班結束與居家上班時，關閉所有燈、電子設備及其他耗電設備；
- 關閉所有閑置的電器包括燈及空調；
- 使用能源效益的電器系統，用LED燈替代高耗能燈管，採用節能設備；
- 保持室內溫度在25度，在非滿員時段適當調整辦公室的電燈及空調用量；
- 於二零二二年十一月搬遷新辦公地點，從每月平均5,000度用電量減至1,500度；
- 指派代表協調節能計劃；及
- 與物業管理公司合作，定期清理灰塵過濾器及風機盤管裝置。

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Water

The Group considers water as a precious natural resource, thus puts forward various practical measures to help its employees better understand their water footprint and achieve water conservation. In FY2022/2023, the Group consumed 220.6875 m³ of water¹ which almost remained stable as compared with FY2021/2022. The water used by the Group was for office use, which did not exceed the scope of daily use. During the year under review, the Group did not face any problem in sourcing water fit for its purpose. The Group has formulated policies and raised recommendations to guide its employees to use water smartly. Committed to improving its performance in water efficiency, the Group will continue its efforts on monitoring and benchmarking the water usage in its operations:

- Educate employees on a daily basis for them to understand the concept of water conservation;
- Make timely report on dripping faucets for repair and maintenance;
- Cooperate with external parties to promote employees' active participation in water conservation actions;
- Set up water quotas and targets, and procure employees to save water;
- Adjust the water supply according to the season and non-business hours;
- Install water filters and advocate water reuse; and
- Post water-saving slogans next to faucets and in pantries in the office to raise employees' awareness.

水

本集團認為水為一種寶貴的自然資源，因此提出數項切實可行的措施，幫助員工更好地了解自己的水足跡並實現節水。於二零二二／二零二三財年，本集團耗水220.6875立方米¹，與二零二一／二零二二財年耗水量幾乎持平。本集團用水用途為辦公室用水，不超出日常使用範疇。回顧年度內，本集團在採購適合其用途的水方面並無遇到任何問題。本集團制定政策並提出建議，帶領員工節約用水。本集團致力提升用水效益績效，將繼續努力監察及對標其營運中的用水量：

- 日常組織教育員工了解節水概念；
- 及時報告滴水的水龍頭，以便進行維修及保養；
- 與外部各方合作，促進員工積極參與節約用水行動；
- 設定用水配額與目標，督促員工節水；
- 根據季節與休息時間，調整供水量；
- 建立濾水器並強調水的重複利用；及
- 在辦公室水龍頭、茶水間附近貼上節水標語，增強員工意識。



Water-saving slogan on a water cooler

飲水機上節水標語

¹ Given that the water consumption of the Group was provided and managed by the property management company of the building where it was located, it is difficult to obtain accurate figures of water consumption and, therefore, water consumption data was obtained by estimating the daily water consumption per person.

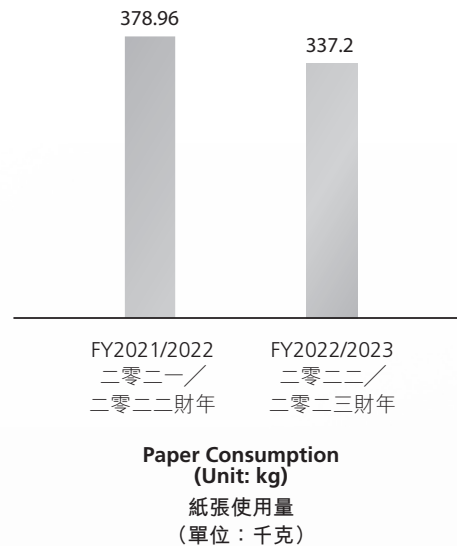
¹ 鑒於本集團用水量是由所在樓宇的物業管理公司提供及管理，使用水的準確數字難以獲得，故預估每人每天用水量獲得耗水數據。

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Paper

紙張



Given the business nature, paper is one of the primary resources consumed throughout its operation. During FY2022/2023, the Group consumed 67,445 pieces of paper and the corresponding weight was 337.20 kg (approximately 0.337 tonnes), which dropped by approximately 11.01% in consumption as compared to that in FY2021/2022. The Group has long been promoting the concept of "Paperless Office" and "Office Automation" and encouraging its employees to use less paper in the workplace while strengthening their efforts to recycle the wastepaper.

鑒於其業務性質，紙張是其整個營運過程中消耗的主要資源之一。於二零二二／二零二三財年，本集團的紙張消耗量為67,445張，折合重量為337.20千克，約0.337噸，與二零二一／二零二二財年相比，消耗量下降了約11.01%。本集團長期推廣「無紙辦公室」及「辦公室自動化」的概念，鼓勵員工在工作場所減少用紙，同時加強廢紙回收。

Specific paper-saving measures in office adopted by the Group for the year under review:

本集團辦公室回顧年度內具體節紙措施：

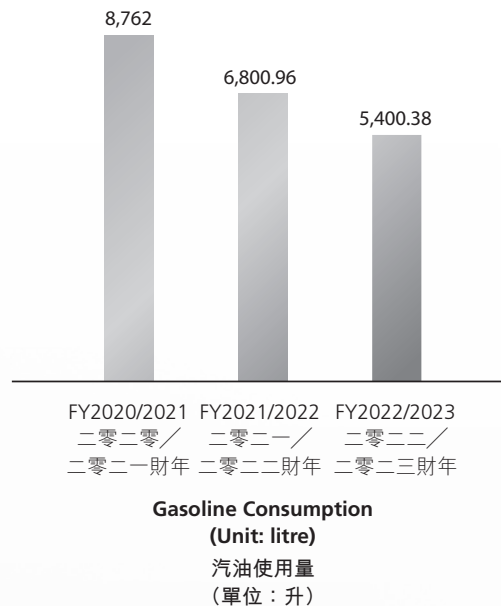
- Promote office automation and communicate by electronic means online as much as possible;
 - Collect single-sided paper for reuse, with double-sided printing set as default;
 - Put a single-sided paper collection box and paper-recycling box near the photocopiers;
 - Encourage all staff to reuse one-side printed papers as drafts; and
 - Give priority to recycled paper instead of virgin paper during procurement to promote the recycled paper industry.
- 提倡辦公室自動化，並盡可能線上電子方式溝通；
 - 收集單面打印紙張以便重複使用，默認設置為雙面打印；
 - 在複印機附近放置單面紙收集箱及廢紙回收箱；
 - 鼓勵所有員工重複使用單面打印的紙張作為草稿紙；及
 - 採購優先選取再生紙而不是原生紙，促進再生紙行業。

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Unleaded Gasoline

無鉛汽油



Due to its business nature, the Group needs vehicles for research and travel, and the major energy for transportation is unleaded gasoline. In FY2022/2023, the gasoline consumption of the Group was 5,400.38 liters, representing a decrease of approximately 20.59% as compared with FY2021/2022.

本集團鑒於其業務性質需要駕駛車輛調研與走訪，主要交通能源是無鉛汽油。於二零二二／二零二三財年，本集團的汽油消耗量為5,400.38升，與二零二一／二零二二財年相比，消耗量下降了約20.59%。

The Group has reduced the consumption of gasoline resources, and at the same time controlled scope 1 greenhouse gas emissions. Specific gasoline-saving measures are as follows:

本集團減少汽油資源消耗量，同時也會控制範圍1溫室氣體排放，具體節省汽油消耗量措施：

- Promote low-carbon travel and encourage public transportation such as subways;
- Coordinate employee travel plans and carpool as much as possible; and
- Use technological applications such as online visualization to organize more online conferences.
- 提倡低碳出行，鼓勵地鐵等公共交通；
- 協調員工出行計劃，盡可能拼車出行；及
- 利用線上可視化等科技應用，組織更多線上會議。

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Targets for Resource Usage and Solutions

資源使用目標及解決措施

Resource Category 資源種類	Targets for usage 使用目標	Solutions 解決措施
Electricity 電力	Taking FY2021/2022 as the benchmark year, the Group targets to keep its power consumption intensity within the same range at the same level in the next 5 years. 以二零二一／二零二二財年為基準年度，本集團的目標為於未來5年內將同範圍內的耗電量強度保持在同一水平。	• Increase employees' awareness of power saving • Power saving equipment • Switch off when not necessary • 增強員工節電意識 • 節電設備 • 非必要時關閉電力
Water 水	Since the data of water consumption of the Group is collected and processed in the building collectively, accurate consumption data is not available. Therefore, specific water consumption reduction targets cannot be formulated. 介於本集團耗水量由樓宇大廈統一收集處理，故無法準確獲取用量，因此無法制定具體的耗水量削減目標。	• Increase employees' awareness of water conservation • Report leaking equipment • Install water filter • 增強員工節水意識 • 報告漏水設備 • 設立濾水器
Paper 紙張	Taking FY2021/2022 as the benchmark year, the Group targets to keep its paper consumption within the same range at the same level in the next 5 years. 以二零二一／二零二二財年為基準年度，本集團的目標為於未來5年內將同範圍內的紙張數量保持在同一水平。	• Paper recycling bin • Double-sided paper • Paper saving slogan • 紙張回收箱 • 雙面用紙 • 紙張節約標語
Unleaded Gasoline 無鉛汽油	Taking FY2021/2022 as the benchmark year, the Group targets to keep its gasoline consumption within the same range at the same level in the next 5 years. 以二零二一／二零二二財年為基準年度，本集團的目標為於未來5年內在相同範圍內保持其汽油消耗量。	• Encourage the use of public transportation • Online conference • Reduce unnecessary business trip • 鼓勵公共交通 • 線上會議 • 減少不必要商務差旅

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Section 3 Climate Action

Climate change is an issue that has become the focus of society today, which has already had an irreversible impact on the world. Global warming, rising temperature, and increasing extreme weather have brought many adverse effects on society. Wealthking Investments attaches great importance to climate change and actively participates in the climate action initiated by the United Nations. In FY2022/2023, the Group did not find any violations of laws and regulations related to air and greenhouse gas emissions, discharge to water and land, generation of hazardous and non-hazardous waste, and noise that would have a significant impact on the Group.

Emissions

Due to its business nature, the Group does not generate significant air emissions during its business operations, which were mainly from fuel combustion and electricity consumption of vehicles. In FY2022/2023, the air emissions of nitrogen oxides ("SO_x"), sulfur oxides ("NO_x") and particulate matter ("PM") were 0.079 kg, 2.33 kg and 0.17 kg respectively. In response to China's commitment to the "Dual-Carbon Strategic Goal", the Group has been striving to reduce its carbon footprint during business operations. In FY2022/2023, the Group's greenhouse gas emissions were mainly due to the burning of gasoline by vehicles and electricity consumption. Specifically, the total amount of greenhouse gas emissions was tonnes carbon dioxide equivalent, with a total consumption of 53.64 tonnes, representing a decrease of approximately 21.88% as compared with FY2021/2022.

Since the solid waste and sewage generated by the Group were collected and managed collectively by the building property management company where the Group operates, the Group had no detailed records of the amount of waste in FY2022/2023. Due to its business nature, the Group did not generate any hazardous waste in FY2022/2023. The Group's emissions for FY2022/2023 are summarized in Table 1 in the Appendix.

第三節 氣候行動

氣候變化是如今社會重點關注的議題，對全球現在已經造成不可逆的影響。全球變暖、氣溫增加、極端天氣增多給社會帶來很多不利影響。華科資本重視氣候變化，積極參與聯合國倡議的氣候行動。於二零二二／二零二三財年，本集團沒有發現任何違反有關空氣及溫室氣體排放、排放至水及土地、產生有害及無害廢物以及噪音等對本集團有重大影響的法律及法規的情況。

排放物

鑒於業務性質，本集團於業務營運時概無產生大量的空氣排放，主要來自車輛的燃料燃燒及電力消耗。於二零二二／二零二三財年，氮氧化物("SO_x")、硫氧化物("NO_x")及顆粒物("PM")的空氣排放分別為0.079千克、2.33千克及0.17千克。為響應中國承諾的「雙碳戰略目標」，本集團一直致力於在業務營運期間降低碳足跡。在二零二二／二零二三財年，本集團的溫室氣體排放主要由於車輛燃燒汽油及電力消耗。具體而言，本集團的溫室氣體排放總量為噸二氧化碳當量，共消耗53.64噸，較二零二一／二零二二財年，排放下降了約21.88%。

由於本集團產生的固體廢棄物及污水由本集團營運地的大廈物業管理公司統一收集及管理，本集團概無二零二二／二零二三財年內收到廢棄物數量的詳細記錄。鑒於其業務性質，本集團在二零二二／二零二三財年概無產生任何有害廢棄物。本集團在二零二二／二零二三財年的各排放量於附錄中的表1中概述。

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Risk of Climate Change

The principal business of the Group is not directly linked to climate and environment but is subject to the indirect effect of climate change. Global climate change and the increase in extreme weather will indirectly affect the operations of the Group's investees, leading to possible capital expenditures, capital reallocation or allocation, acquisitions and asset divestitures. The following table sets out the potential risks that may be brought by climate change:

氣候變化風險

本集團主要業務不與氣候、環境直接掛鉤，但受到氣候變化的間接影響。全球氣候變化、極端天氣增加會間接影響本集團被投資公司的營運，導致可能的資本支出、資本重新分配或配置、收購和資產剝離等情況發生。下方表格列舉出氣候變化可能會帶來的潛在風險：

Risk Category 風險類型	Current Status 現狀	Solutions 解決措施
Risk of Extreme Weather 極端天氣風險	- Affect the safety and health of employees - Damage office equipment - Communication failure - Damage the business of investees	- Work from home when necessary to reduce commuting risks - Reserve additional communication time - Strengthen the disaster-resistant construction of the office - Carry out responsible investment and diversify investment
Brand Risk 品牌風險	- Environmental pollution or product quality problems exist in the production process of the investee - High carbon emissions in the production process of the investee lead to a risk of stranded assets	- The Group will take climate change into consideration when investing in new projects, and actively pay attention to investment opportunities in areas such as clean energy and environmental protection - Support public relations policies to address social issues related to climate change
Market Risk 市場風險	Climate change may lead to rising prices and fluctuations in the supply chain	- Regular industry analysis - Focus on the follow-up action of climate-related indicators and target information
	氣候變化可能導致物價上漲，供應鏈波動	- 定期行業分析 - 重視氣候相關指標和目標信息的跟進

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Risk Category 風險類型	Current Status 現狀	Solutions 解決措施
Policy Risk 政策風險	- The government may increase ESG report disclosure requirements and standards, resulting in increased operating costs - Existing businesses may be adjusted due to policy changes which may result in diminished gains	Focus on the promulgation and update of relevant laws and regulations, and the Legal Department will follow up and make improvements
	- 政府可能會增加ESG報告披露要求和規範標準，導致運營成本上升 - 現有業務可能因政策變動調整，收益或受損	重視相關法律法規的頒佈和更新，法規部跟蹤改進

Emission Targets and Solutions

排放目標及解決措施

Resource Category 資源種類	Targets for usage 使用目標	Solutions 解決措施
Air Emissions 空氣排放	Taking FY2021/2022 as the benchmark year, the Group targets to keep its air emissions within the same range at the same level in the next 5 years. 以二零二一／二零二二財年為基準年度，本集團的目標在相同範圍的5年內保持其空氣排放量。	- Public transportation - Improve usage efficiency in office space and save idle space - 公共交通出行 - 提高辦公空間使用效率，節約閑置空間
Greenhouse Gas Emissions 溫室氣體排放	Taking FY2021/2022 as the benchmark year, the Group targets to keep its greenhouse gas emissions within the same range at the same level in the next 5 years. 以二零二一／二零二二財年為基準年度，本集團的目標在相同範圍的5年內保持其溫室氣體排放量。	- Purchase emission-reducing furniture for new offices - Control energy consumption in energy-saving office - 新辦公地點購買減排家具 - 節能辦公，控制能源消耗量
Waste and Sewage 廢棄物及廢水	Due to its business nature, all wastes are domestic wastes which are collected and processed in the building collectively. Therefore, accurate emission data is not available. Specific waste reduction targets cannot be formulated. 因業務性質，均為生活廢物，由樓宇大廈統一收集處理，故無法準確獲取排放量，沒有具體的數字減排目標。	- Strengthen daily environmental protection promotion - Increase data collection and further effective supervision in the future - 加強日常環保宣傳 - 未來增加數據收集，進一步有效監管

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CHAPTER 2 INVESTMENT RESPONSIBILITY

As an influential investment company, Wealthking Investments has formulated strict requirements for responsible investment management and incorporated sustainable development concepts such as environmental protection and social responsibility into investment strategies and investment objectives. Meanwhile, the Group continues to improve anti-corruption management to safeguard information security of the Group and improve the level of compliance operations of the Group. Moreover, it assumes investment responsibilities for the benefit of all stakeholders.

Section 1 Responsible Investment

As a leading investment company, Wealthking Investments actively responds to the strategic requirements of accelerating the transformation of green finance on which the “14th Five-Year Plan” in China has been focusing. It proactively assumes its responsibilities for all stakeholders. In addition, it adheres to the principles of responsible investment and strives to direct funds to solve urgent issues such as environmental, social and governance issues while continuing to explore green investment opportunities.

Responsible Investment Strategy and Targets

After almost 20 years of experience and strategic upgrade, the Group has determined three synergistic driving forces, namely core-holding-centered private equity, portfolio management and short-term trading with an investment strategy of rational matching of background, industry and cycle. In addition, the Group always integrates ESG-related non-financial information assessments into investment strategies and actively grasps ESG-related investment opportunities. Comprehensive analysis is conducted for ESG risk exposures.

第二章 投資責任

華科資本作為有影響力的投資公司，制定了嚴格的負責任投資管理要求，將保護環境、社會責任等可持續發展理念納入投資策略及投資目標。同時，本集團不斷加強反貪反腐管理，保障本集團信息安全，提高本集團合規運營的水平，承擔投資責任，實現各利益相關方共贏。

第一節 負責任投資

作為一家領先的投資公司，華科資本積極響應中國「十四五」規劃中強調的加快綠色金融轉型的戰略要求，主動承擔對各利益相關方的責任，貫徹遵守負責任投資原則，致力於引導資金流向解決環境、社會及管治等緊迫問題的細分賽道，不斷探索綠色投資機會。

負責任投資策略與目標

經過近二十年的積累和戰略升級，本集團確立了核心持股為中心的私募股權、投資組合管理和短期交易業務三大引擎協同驅動，背景、行業、周期合理配置的投資策略。此外，本集團堅定不移地將環境、社會及管治(ESG)相關的非財務信息評估融入投資策略中，積極把握與ESG相關的投資機遇，全面分析所面臨的ESG風險敞口。

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In order to fulfill the social responsibility as an investment company, the Group has formulated and continuously targeted its investments in “green” industries to account for not less than 5% of the Group’s total investments. Based on investment strategies and investment objectives, the Group selects, invests in, and holds long-term high-quality industries and enterprises with long-term development potential. It shifts its investment focus to new energy sector which comprises of photovoltaics and wind power, as well as biological products and smart manufacturing industries that serve the national economy and people’s livelihood. Moreover, it increases the proportion of investment that can mitigate climate change to contribute to respond to ESG risks and climate change risks.

The Group is committed to improving the internal system and researching the scientific method to establish an ESG committee and incorporate it into the optimized ESG investment management system. Currently, due to the impact of the market environment, the Group is in the preparatory stage for the establishment of the ESG Committee. In the future, it hopes to establish an independent and effective ESG Committee to achieve the Group’s ESG investment targets and expand the influence of the Group’s responsible investment.

為履行投資公司的社會責任，本集團制定並不斷推動綠色產業投資佔本集團投資持倉總額5%的投資目標。基於投資策略與投資目標，本集團甄選、投資、長期持有具有長遠發展潛力的優質行業和企業，把投資目光更多地轉向投資以光伏、風電為主的新能源板塊，以及服務國計民生的生物科技和智能製造產業，加大有益於減緩氣候變化的投資佔比，為應對ESG風險、氣候變化風險貢獻力量。

本集團致力於完善內部制度，繼續研究如何科學地建立ESG委員會並將其納入優化ESG投資管理體系。目前，由於市場環境影響，本集團正處於組建ESG委員會的籌備階段，未來希望建立獨立、有效的ESG委員會，實現本集團的ESG投資目標、擴大本集團負責任投資的影響力。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Responsible Investment Management Policy

負責任投資管理方針

Management System of the Investment Committee

投資委員會管理制度

The Group formulates and strictly abides by the “Investment Committee Management System” and “Secondary Market Investment Management System”. The Investment Committee under the Board of Directors (the “Investment Committee”) is authorized by the Board of Directors to be responsible for the evaluation and decision-making on major investment projects of the Group.

本集團制定並嚴格遵守《投資委員會管理制度》及《二級市場投資管理制度》。董事會下設投資委員會（以下簡稱「投委會」），並由董事會授權，負責對本集團的重大投資項目進行評估與決策。

The Board of Directors stipulates two major decision-making authority standards and four decision-making tasks for the Investment Committee:

董事會規定了投委會兩大決策權限標準，四項決策任務內容：

Decision-making Authority Standards
of the Investment Committee
投委會決策權限標準

- 1) Threshold of investment amount linked to a specific percentage of the total net asset value of the Group
與本集團總資產淨值特定比例掛鈎的投資金額門檻
- 2) Whether the investment project is a connected transaction
投資項目是否為關連交易

Specific Decision-making tasks of
the Investment Committee
投委會具體決策任務

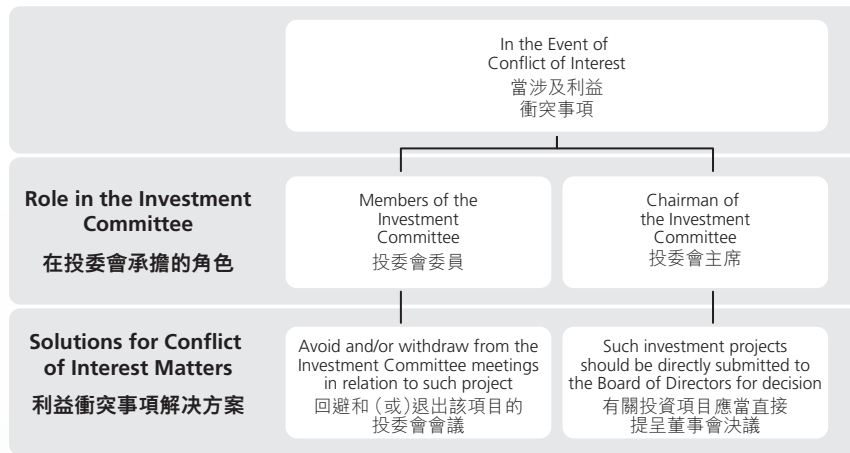
- 1) Decide whether to implement the investment project, and put forward guiding opinions on the development direction of the project
決定投資項目是否實施，並對項目發展方向提出指導性意見
- 2) Decide the major changes of the project after the investment
決定項目在投後的重大變更事項
- 3) Decide whether to implement an exit plan
決定是否實施退出方案
- 4) Propose investment decision-making suggestions to the Board of Directors
向董事會提出投資決策建議

The Group requires all members of the Investment Committee to abide by the law, be diligent and honest, be professional and responsible, strictly observe business confidentiality, avoid conflicts of interest, and safeguard the Group's interests. They should also conduct regular self-examination and proactively make timely reports on conflicts of interest.

本集團要求投委會各成員遵紀守法、勤勉忠誠、專業盡責、嚴格保守商業機密、防範利益衝突、維護自身集團利益，應當定期進行自行檢視，及時、主動申報利益衝突事項。

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Solutions for issues involving conflicts of interest

涉及利益衝突事項解決方案

New Project Introduction Management

The Group has adopted a two-way model of “top-down” and “bottom-up” to control responsible investment. “Top-down” represents the discovery of investment opportunities and participation in research and due diligence with the investment team by the management. “Bottom-up” represents the discovery of investment opportunities and the preparation of research report by the investment team before submitting the report to the management for approval and conducting due diligence afterwards. Any new investment projects are subject to approval by resolution of the Chairman of the Investment Committee and (or) the Board of Directors.

新項目引入管理

本集團採用「自上而下」和「自下而上」的雙向模式對負責任投資進行管制。「自上而下」指的是管理層發現投資機會，與投資團隊一起參與調研和盡職調查；「自下而上」則是投資團隊發現投資機會並撰寫調研報告，提交管理層批准後，開展盡職調查。任何新設投資項目必須獲得投委會主席和（或）董事會的審批決議通過才可實施。

External Investment Manager Selection

The Group recognizes the concept of responsible investment and integrates this concept into the selection and management of external investment managers. During the recruitment process, the recruitment team specifies the requirements for external investment managers to be able to conduct responsible investment and proposes three standards and management regulations related to responsible investment, so as to reduce the ESG risk and climate-related risks of the portfolio and the Group.

外部投資經理遴選

本集團高度認同負責任投資理念並將這一理念融入到外部投資經理的遴選與管理中。招聘團隊在招聘過程中明確了對外部投資經理能實踐負責任投資的要求，並提出了三條與負責任投資相關的標準與管理條例，從而降低投資組合及本集團的ESG風險、氣候相關的風險。

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Selection Requirements for External Investment Managers:

- (1) Good investment management performance and no record of violation of laws and regulations;
- (2) Compliance with anti-corruption, anti-money laundering and other relevant laws and regulations;
- (3) Compliance with the labour laws in Hong Kong in terms of employment and management of employees.

外部投資經理遴選要求：

- (1) 具備良好的投資管理業績，無違法違規記錄；
- (2) 符合反腐敗、反洗錢等相關法律法規；
- (3) 僱員聘用和管理符合香港勞工法例。

Investment Decision-Making Tool

In order to conduct responsible investment efficiently and accurately, the Group has adopted positive screening and negative screening to conduct strict and comprehensive evaluation of investment targets. It actively responds to the dual-carbon goal of "carbon peaking and carbon neutrality" proposed by the Chinese government while making scientific and reasonable investment decisions with environmental and social responsibilities.

投資決策工具

為了高效、準確地實踐負責任投資，本集團採用正面篩查和負面篩查，對投資標的進行嚴格的、全面的評估，在做出科學合理、具有環境社會責任的投資決策的同時，積極響應中國政府提出「碳達峰、碳中和」的雙碳目標。

Positive Screening:

Take new energy as one of the key investment channels and conduct research, evaluation and calculation of potential investment targets to select investment targets with both social and economic benefits.

正面篩查：

將新能源作為重點關注的投資賽道之一，對潛在投資標的進行調研、評估和測算，以甄選社會效益和經濟效益兼具的投資標的。

Negative Screening:

Exclude industries such as military industry, tobacco, gaming, and other industries with significant ESG risks.

負面篩查：

排除軍工、煙草、博彩等行業，以及其他存在重大ESG風險的行業。

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Results of Full-chain Responsible Investment

The Group has incorporated environmental, social and governance considerations into investment analysis, due diligence, decision-making and portfolio management. The Group's internal management framework and community strategies are capable of identifying, reporting, discussing and analyzing major issues faced by different departments in relation to environmental, social and governance risks and opportunities. They can efficiently formulate and implement responses.

In FY2022/2023, the Group invested in 58 projects, exited from 16 projects, added 1 green finance project, and accumulated 3 green finance projects.

全鏈負責任投資成果

本集團已將對環境、社會及管治的考量納入投資分析、盡職調查、決策及投資組合管理等環節中，本集團內部管理框架及社區策略能夠識別、報告、討論及分析不同部門面臨的重大環境、社會及管治的風險和機會，能夠高效地制定及實施應對措施。

於二零二二／二零二三財年，本集團投資項目數58個，已退出項目數16個，新增綠色金融項目1項，累計綠色金融項目數量為3項。

CASE: Investing in environmental protection enterprises for the green circular development

The Group continues to pay attention to the investment in the field of hazardous waste management. Since 2019, it has invested in Dexing Yifeng Recycled Nonferrous Metals Co., Ltd. The target company is principally engaged in resource regeneration, focusing on the development of circular economy, and carrying out projects of harmless waste residue and comprehensive recovery and recycling of polymetallic materials.

In FY2022/2023, the target company added 1 invention and 37 utility model patents on the basis of the original 3 patents and 1 engineering technology research center. Through this investment project, the Group utilized its capital to promote the green development of real enterprises and contribute to the green circular economy.

案例：投資環保企業，助力綠色循環發展

本集團持續關注有害廢物管理領域的投資，並從二零一九年開始投資德興市益豐再生有色金屬有限責任公司。該標的公司主要從事資源再生，注重發展循環經濟，並開展以廢渣無害化及多金屬綜合回收循環利用的項目。

二零二二／二零二三財年內，該標的公司在原有的3項專利及1個工程技術研究中心的基礎上，新增1項發明和37項實用新型專利。本集團通過該投資項目，用資本的力量推動實體企業綠色發展，為綠色循環經濟做貢獻。

CASE: Joint Establishment of BEFS to Promote Water Resource Protection

In 2017, the Group was in collaboration with Beijing Enterprises Water Group ("BEWG") to facilitate the establishment of BE Financial Service (Beijing) Investment Holdings Limited ("BEFS"). The Group has further emphasized the importance of improving recycling of water and the aquatic environment through the establishment of BEFS, and strengthened its influence on water resources management and protection from the perspective of capital, so as to continue to contribute to environmental protection.

案例：合作創立北控金服，推動水資源保護

二零一七年，本集團與北控水務集團有限公司（「北控水務」）達成合作，促成了北控金服（北京）投資控股有限公司（「北控金服」）的創立。本集團通過成立北控金服進一步強調了改善循環利用水及水生環境的重要性，從資本的角度加強對水資源管理與保護的影響力，持續為環境保護作出貢獻。

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CASE: Investing In Dagang Holding Group to Reduce the Negative Impact of Waste

In FY2019/2020, the Group determined to purchase a total of 63,202,590 shares, or 19.9% of the total capital of Dagang Holding Group Co. Ltd. ("Dagang Holding Group"). Dagang Holding Group has developed into a comprehensive high-tech enterprise specialising in high-end road equipment R&D and manufacturing, urban road smart operation and maintenance, and comprehensive recycling of hazardous waste and solid waste. Dagang Holding Group has penetrated into the environmental protection industry beyond its existing business and acquired 52% of the total equity of Zhongde Environmental Science And Technology Co. Ltd. (眾德環保科技有限公司) in 2019, which engages in non-ferrous metal recycling based in Hunan Province, China.

案例：入股投資達剛控股，減少廢棄物負面影響

二零一九／二零二零財年，本集團收購達剛控股集團股份有限公司（「達剛控股」）合共63,202,590股股份（或19.9%股本總額）。達剛控股已發展成為一家綜合性高科技企業，其專門從事高端道路設備研發製造、城市道路智能運維以及有害廢物和固體廢物綜合回收利用。達剛控股在現有業務之外，已涉足環保行業，並於二零一九年收購眾德環保科技有限公司52%的總權益，該公司於中國湖南省從事有色金屬回收。

CASE: Subscribing for Green Term Deposits to Seize Green Financial Opportunities

In September 2022, the Group subscribed for the green time deposit launched by Shanghai Pudong Development Bank, aiming to support green economic projects. All the funds raised will be invested in qualified green economic projects, including renewable energy, energy efficiency improvement, and pollution prevention and control projects. By subscribing for time deposits, the Group has further seized the opportunities of green finance and jointly promoted the development of green and sustainable finance.

案例：認購綠色定期存款，把握綠色金融機遇

二零二二年九月，本集團認購浦發銀行推出的綠色定期存款，旨在支持綠色經濟項目，所有募集到的資金都會被投入合資格的綠色經濟項目包括可再生能源、能效提升和污染防治等綠色經濟項目。通過認購定期存款，本集團進一步把握住綠色金融機遇，共同推動綠色及可持續金融的發展。

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Section 2 Information Security

The Group has formulated the “Employee Handbook”, “Disclosure Policy” and other data security policies, which clearly stipulate the protection and management of confidential information including business secrets. The Group has adopted physical, administrative and technical management measures, and made requirements for all employees and data users in terms of network, hardware, software, electronic information, data backup, anti-virus, account password maintenance, and user responsibilities in order to avoid the risks posed by data breaches or confidential disclosures.

The Group strictly implements the internal system and requires all employees not to disclose any key information of the Group to outsiders or colleagues who have no direct relationships with them, such as investor information, department information, office information, employee information, etc. The Group requires employees to carry confidential information documents with them before leaving the office, or place them in a filing cabinet dedicated to storing confidential materials and lock the door. All confidential documents that are no longer needed should be shredded. From the perspective of information technology, the Group has implemented encryption measures for computer terminals and record access that store confidential documents to ensure the security of confidential information storage. In addition, in business operations, the Group will sign confidentiality agreements with counterparties or include confidentiality clauses in commercial contracts according to actual needs to protect business secrets and prevent the risk of information leakage. In FY2022/2023, there was no incident of confidential or sensitive data leakage in the Group.

第二節 信息安全

本集團制定了《員工手冊》《披露政策》及其他數據安全政策，對包括商業秘密在內的保密資料的保護和管理做出了明確的規定。本集團採取了物理、行政及技術等管理措施，從網絡、硬件、軟件、電子信息、數據備份、防毒、賬號密碼維護、使用者責任等各方面對全體員工和數據使用者做出要求，避免數據泄露或機密泄露所帶來的風險。

本集團嚴格執行內部制度，要求所有員工不得向外人或與自己沒有直接關係的同事透露任何本集團的各項關鍵信息，如投資者信息、部門信息、辦公室信息、員工信息等。本集團要求員工在離開辦公場所前，將機密信息的文件隨身攜帶，或是將其放置於專門存放機密材料的文件櫃並鎖好櫃門，所有不再需要的機密文件需粉碎處理。從信息技術層面，本集團針對存有機密文件的電腦終端、記錄訪問進行了加密措施，以保障機密資料存放的安全性。此外，在業務運作中，本集團會按實際需求以與交易對方簽訂保密協議或在商業合同中加入保密條款的方式，以保護商業機密，防範信息泄露的風險。於二零二二／二零二三財年，本集團未發生機密或敏感數據泄露的事件。

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Section 3 Compliance Operation

Compliant operation is the cornerstone of sound operation and sustainable development. Committed to maintaining a fair, ethical, and efficient working environment, Wealthking Investments adheres to the core values of honesty, integrity, and fairness, strictly abides by the laws and regulations of various countries and regions, continuously improves the compliance management system, and comprehensively improves the level of internal compliance operations.

Management System

The Group strictly abides by laws and regulations such as the “Civil Code of the People’s Republic of China”, “Company Law of the People’s Republic of China”, “Listing Rules”, “Company Ordinance”, “Securities and Futures Ordinance” of the Hong Kong Special Administrative Region. The Board of Directors and the Compliance Department established the internal control system for a series of specific compliance issues such as the “Director Diversity Policy” and “Disclosure System”. The Board of Directors is responsible for maintaining a sound and effective compliance management system. The compliance management department is mainly undertaken by the Legal Affairs, Compliance and Risk Management Department (the “Legal Department”). Various departments such as the Finance Department, Human Resources Department, Investment Department, and Investor Relations Department assist in the implementation and implementation of the compliance with various requirements within their respective scopes.

The Group has established a normalized identification mechanism for laws and regulations that have a significant impact on operations to actively respond to the supervision from regulators and the capital market and reduce policy risks. As the first responsible department, the Legal Department identifies and reports to the management. Other departments supplement and identify laws and regulations that may have an impact in their respective work areas. Meanwhile, the Legal Department coordinates, evaluates, and reports to the management depending on the degree of impact. After analysis and assessment, the Group believes that the revised Listing Rules and Corporate Governance Code of Hong Kong Exchanges and Clearing Limited, which came into effect on 1 January 2022, will have a significant impact on the Company’s operations in this financial year.

第三節 合規運營

合規運營是穩健經營和可持續發展的基石。華科資本堅持貫徹誠實、正直、公平的核心價值觀，致力於保持公平、道德、高效的工作環境，嚴格遵守各國家各地區的法律法規，不斷完善合規管理體系，全面提升內部合規經營水平。

管理體系

本集團嚴格遵守《中華人民共和國民法典》《中華人民共和國公司法》、香港特別行政區的《上市規則》《公司條例》《證券及期貨條例》等法律法規，並由董事會及合規部建立了包括《董事成員多元化政策》《披露制度》等一系列特定合規議題的內部控制制度。董事會負責維持良好、有效的合規管理體系。而合規管理職能主要由法務、合規及風險管理部（簡稱「法規部」）承擔，財務部、人力資源部、投資部和投資者關係部等部門在各自工作範圍內輔助執行並落實各項合規要求。

本集團設有對經營產生重大影響法律法規的常態化的識別機制，從而積極響應來自監管者、資本市場的監督，減少所將會面臨的政策風險。法規部作為第一負責部門，識別並向管理層匯報；其他部門則分別在各自工作範疇補充識別可能對其工作領域產生影響的法律法規，由法規部統籌、評估，視影響程度向管理層匯報。經分析與評估，本集團認為香港交易及結算有限公司修訂並於二零二二年一月一日生效的《上市規則》和《企業管治守則》將對公司本財年的運營產生重大影響。

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In compliance with the amendments to the corporate governance code and Listing Rules, the Group has taken the following steps and measures:

為遵守企業管治守則及上市規則的修訂，本集團已採取以下步驟及措施：

- The Board has established the Group's purpose, value and strategy, and disclosed the same in the Annual Report. The Board is satisfied itself that these and the Group's culture are aligned.
- The Group adopted the "Whistleblowing, Anti-bribery and Corruption Policy" in December 2022 that supported anti-corruption laws and regulations. The "Whistleblowing, Anti-bribery and Corruption Policy" embodied and replaced the "Policy on Acceptance of Advantage and Handling of Conflict of Interest" which had been implemented since 2011.
- The Group has established a whistleblowing policy and system for employees and those who deal with the Group.
- The Group has established a policy to ensure that independent views and input are available to the Board, and disclosed the policy in its Corporate Governance Report. The policy will be reviewed annually.
- The Group has established a Board Diversity Policy. The policy will be reviewed annually with a view to ensuring that the Board will have a balance of skills, experience and diversity of perspectives appropriate to the Group's operation. The Group is committed to Board diversity, and targets to appoint at least one director of a different gender on the Board no later than 31 December 2024.
- 董事會已確立本集團的宗旨、價值及策略，亦已於年報內披露有關內容。董事會信納此等宗旨、價值及策略符合本集團文化。
- 本集團於二零二二年十二月通過支持反貪污法律及法規的「舉報、反賄賂及貪污政策」。「舉報、反賄賂及貪污政策」包含並取代自二零一一年起實施的「有關接受利益及處理利益衝突的政策」。
- 本集團已為僱員及與本集團有來往的人士制訂舉報政策及制度。
- 本集團已制訂政策，確保董事會可獲取獨立的觀點及意見，並於企業管治報告披露該政策。該政策將每年審閱一次。
- 本集團已制訂董事會多元化政策。該政策將每年審閱一次，確保董事會擁有適合本集團營運的技能、經驗及多元化觀點的平衡。本集團致力使董事會多元化，目標為不遲於二零二四年十二月三十一日在董事會中委任至少一名不同性別的董事。

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Business Ethics

Business ethics is the internal basis for the orderly and compliant operation of an enterprise, also a necessary requirement for an enterprise to fulfill its responsibilities to stakeholders. The Group strictly abides by the "Anti-Money Laundering Law of the People's Republic of China", "Anti-Monopoly Law of the People's Republic of China", "Securities and Futures Ordinance", "Anti-Money Laundering and Counter-Terrorist Financing Ordinance" (Chapter 615 of the Laws of Hong Kong) and "Prevention of Bribery Ordinance" (Chapter 201 of the Laws of Hong Kong) and other laws and regulations. Aimed at matters related to conflicts of interest, business confidentiality, anti-corruption, anti-bribery, etc., the Group issued and implemented the "Reporting and Anti-corruption and Bribery Policy", "Anti-Corruption and Bribery Policy (Internal Use)", "Securities Trading Policy for the Company's Directors and Employees", "Employee Handbook", "Investment Committee Management System" and other policies. The Group requires employees to strictly abide by laws, regulations, and company regulations, abide by business ethics, and practice standardized operations.

Conflict of Interest

According to the guidelines issued by the Securities and Futures Commission, the Group has stipulated in the "Employee Handbook" requiring all employees to declare their own interests and the accounts of their directly related parties, report the transaction status of the current account, and prohibit illegal operations and insider trading wait for immoral situations. In addition, in order to prevent the occurrence of related transactions, the Group has introduced internal management systems such as the *Declaration of Relationship with Listed Companies and/or Listing Applicants And Outside Directorships and/or Business Interests*. Reports will be made to the Compliance Department truthfully and in a timely manner regarding the employees who have an affiliated relationship or commercial interest with the target company. The relationship with the relevant target company can be updated at any time.

商業道德

商業道德是企業有序、合規運營的內部基礎，也是企業踐行對利益相關方責任的必然要求。本集團嚴格遵守《中華人民共和國反洗錢法》《中華人民共和國反壟斷法》《證券及期貨條例》《打擊洗錢及恐怖分子資金籌集條例》（香港法例第615章）《防止賄賂條例》（香港法例第201章）等法律法規，針對利益衝突事項、保守商業機密、反腐敗、反賄賂等相關事宜，出台並實施了《舉報及反貪污賄賂政策》《反貪污賄賂政策（內部使用）》《公司董事及僱員買賣證券之政策》《員工手冊》《投資委員會管理制度》等制度。本集團要求員工嚴格遵守法律法規和公司制度，恪守商業道德操守，踐行規範運營。

利益衝突事項

本集團根據證券及期貨事務監察委員會發佈的指引，在《員工手冊》中要求所有員工必須對自己及其直接關係人的賬戶進行利益申報，報告當期賬戶的交易情況，不得出現違規操作及內幕交易等不道德的情況。此外，為防範關聯交易的發生，本集團出台了 *Declaration of Relationship with Listed Companies and/or Listing Applicants And Outside Directorships and/or Business Interests* 等內部管理制度，對與標的公司有關聯關係或商業利益關係的員工，如實、及時地向合規部門匯報，並隨時更新與相關標的企業的關係。

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Anti-Corruption

The Group has zero tolerance for all forms of bribery and corruption, strictly implements the management of anti-corruption and integrity in all aspects of operation, clearly stipulates the requirements for preventing bribery, accepting benefits, providing benefits, abusing power and company information, etc., and sets up and implements measures including investment compliance assessment form, relationship declaration with listed companies and/or listing applicants, anti-money laundering risk assessment form, investment management form, and anti-corruption training to prevent any misconduct or malfeasance. In FY2022/2023, there were no internal staff violations or corruption lawsuits in the Group.

反腐倡廉

本集團對一切形式的賄賂和貪污行為零容忍，在運營各環節嚴格落實反腐倡廉的管理，明確規定防止賄賂、收受利益、提供利益、濫用職權及公司資料等方面的要求，設置並實施了包括投資合規評估表、與上市公司及(或)上市申請人關係申報、反洗錢風險評估表、投資管理表及開展反貪腐培訓等措施，以防止任何不當行為或瀆職。於二零二二／二零二三財年，本集團未出現內部員工違紀事件或貪污訴訟事件。

CASE: Actively Carrying Out Anti-Corruption Training

In March 2023, the Group held an anti-corruption training for directors and employees for FY2022/2023. This training was held in the form of an online meeting and divided into two core parts. The first part was about the specific requirements of the listing rules on anti-corruption issues, including director responsibilities, formulation of policies and codes of conduct, regular training, and disclosure requirements. The second part introduced the Group's "Corruption and Bribery Policy" and "Anti-Corruption and Bribery Policy (Internal Use)", which was announced in this financial year and focused on the analysis of the reporting channels, methods, and handling procedures provided by the policy, as well as the code and requirements of conduct for Group's behaviors on anti-corruption, honest business, and avoiding conflicts of interest in each specific operation process.

案例：積極開展反貪反腐培訓

二零二三年三月，本集團為董事和員工舉辦了二零二二／二零二三財年反貪培訓。本次培訓以線上會議的形式舉行，並將培訓分為兩大核心部分。第一部分是上市規則對反貪反腐議題的具體要求，包括董事職責、政策和行為守則的制定、定期培訓以及披露要求；第二部分是介紹本集團在本財年新發佈施行的《舉報及反貪污賄賂政策》和《反貪污賄賂政策（內部使用）》，當中重點分析了政策提供的舉報途徑、方式、處理程序以及本集團在各具體運營環節關於反貪污、廉潔從業、避免利益衝突的行為準則與要求。

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Whistleblowing Mechanism

The Group has formulated the “Reporting and Anti-Corruption and Bribery Policy”, which covers all employees of the Group and third-party partners. It specifies the reporting matters and reporting channels, standardizes the reporting process, and puts forward a statement on the protection of whistleblowers, promising to protect whistleblowers from dismissal, persecution, or any form of retaliation.

舉報機制

本集團制定了《舉報及反貪污賄賂政策》，覆蓋了本集團所有員工及第三方合作者，明確了舉報事項及舉報途徑，規範了舉報流程，並提出了保護舉報人的聲明，承諾會保障舉報者不會遭解僱、迫害或任何形式的報復。



Reporting Channels 舉報途徑



Reporting Procedure 舉報流程

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Investor Services and Marketing

In FY2022/2023, the Group abided by the applicable relevant rules, regulations and standards that have a significant impact on the Group with regard to health and safety, advertising, labelling and privacy matters with respect to its operations and services and methods of redress, including the following:

- Main Board Listing Rules;
- Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited;
- Code on Takeovers and Mergers and Share Buy-backs;
- Companies Act (2021 Revision), Laws of Cayman Islands;
- Company Law of the People's Republic of China;
- Securities Law of the People's Republic of China;
- Trust Law of the People's Republic of China;
- Contract Law of the People's Republic of China;
- Companies Ordinance (Cap. 622 of the Laws of Hong Kong);
- Securities and Futures Ordinance (Cap. 571 of the Laws of Hong Kong);
- Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong); and
- Consumer Council Ordinance (Cap. 216 of the Laws of Hong Kong).

The nature of the Group's business is an investment company under Chapter 21 of the Listing Rules, and no services or products are provided to any investors during its business operations. Therefore, issues such as "Percentage of total products sold or shipped subject to recalls for safety and health reasons" and "number of products and service related complaints received" are not applicable to the Group and will not be discussed here.

The Group attaches great importance to the relationship and communication with investors in its operation, and has set up reporting and communication channels to listen to the suggestions and opinions of investors and partners. In addition, the Group actively participates in activities such as industry exchanges and investor roadshows to promote the development of the industry and establish a good and mutual trust relationship with investors.

投資者服務及營銷

於二零二二／二零二三財年，本集團遵守有關營運及服務的健康及安全、廣告、標籤及私隱事宜以及補救方法的有重大影響的相關適用規定、法規及標準，包括：

- 《主板上市規則》；
- 《香港聯合交易所有限公司證券上市規則》；
- 《公司收購、合併及股份回購守則》；
- 《公司法(二零二一年修訂本)》，開曼群島法律；
- 《中華人民共和國公司法》；
- 《中華人民共和國證券法》；
- 《中華人民共和國信托法》；
- 《中華人民共和國合同法》；
- 《公司條例》(香港法例第622章)；
- 《證券及期貨條例》(香港法例第571章)；
- 《個人資料(私隱)條例》(香港法例第486章)；及
- 《消費者委員會條例》(香港法例第216章)。

本集團的業務性質為《上市規則》第21章中的投資公司，業務運營期間不向任何投資者提供服務或產品，因此「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」「產品及服務的投訴數目」等議題不適用於本集團，此處不作討論。

本集團在運營過程中重視與投資者的關係與交流，設置了舉報及溝通途徑傾聽投資者及合作方的建議與意見。此外，本集團積極參與行業交流及投資者路演等活動，致力推動行業發展，建立與投資者良好、互信的關係。

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CASE: Wealthking Investments Participated in the “多·元宇宙” Roadshow

On 13 July 2022, the Group participated in the “多·元 宇 宙” Roadshow of “The 20th Scaling New Heights Asia Investment Forum 2022”. Through the group investor meeting roadshow of the summit, the Group conducted comprehensive and in-depth communication with investors face-to-face, introduced and discussed the investment layout and development prospects of Metaverse to investors, so as to gain a deeper understanding of the true nature of the investor group and further enhance the close and friendly relationship between the two parties.

案例：華科資本參與「多·元宇宙」巡迴路演

二零二二年七月十三日，本集團參與了「第二十屆再創高峰——亞洲投資峰會二零二二年」之「多·元宇宙」巡迴路演。通過此次峰會的小組投資者會議路演，本集團直接面對面地與投資者進行全面的深入交流，向投資者介紹元宇宙的投資佈局和發展前景並進行探討，從而更深入了解投資者群體的真實想法與投資關注要點，並進一步增進雙方的緊密、友好關係。

The Group strictly prohibits any false or exaggerated publicity, and strictly compliance with laws and regulations such as the Advertising Law of the People's Republic of China. All advertising materials are reviewed by the Compliance Department before its publication, and are only released after review and approval. Once the advertising material is found to have misrepresentation or exaggeration, the Group will immediately correct and rectify the problematic advertisements.

本集團嚴令禁止任何形式的虛假或誇大宣傳，嚴格遵守《中華人民共和國廣告法》等法律法規，所有宣傳材料在公佈前都經由合規部審查，審查批准後才得以發佈。一經發現失真陳述、誇大宣傳等情況，本集團將立即對問題廣告進行糾正及整改。

Section 4 Intellectual Property Rights

Wealthking Investments strictly abides by various laws and regulations, attaches great importance to the application and protection of Intellectual Property Rights, and manage Intellectual Property Rights throughout the entire business process. The main business is investment activities, and the operation process mainly includes the Group's trademarks, research reports produced by the Group and similar works, and does not involve Intellectual Property Rights such as inventions and utility model patents.

第四節 知識產權

華科資本嚴格遵守各項法律法規，重視知識產權的申請與保護，將知識產權管理貫穿業務全流程。以投資活動為主營業務，運營過程中主要包含本集團商標、本集團製作的研究報告和類似作品，不涉及發明、實用新型專利等知識產權。

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Trademark Management

The Group's trademarks, including words, graphics, and collections of pictures and texts, have been registered at the Trademark Registry of the Intellectual Property Rights Department of the Hong Kong Special Administrative Region, and are in force under the applicable trademark category according to the actual business needs of the Group. In addition, the Group will regularly review, and apply for and/or change trademark registration as needed according to the development of new businesses.

Copyright Management

The Group respects and protects the copyright of every work and every material. Regarding the Group's copyright, the Group will attach a copyright description to the independently produced research reports, industry analysis, and other materials of similar works, so as to clarify the ownership of the Group's copyright without affecting the realization of the circulation purpose of the works. At the same time, in order to avoid negative incidents such as infringement, the Group requires employees to indicate the source or obtain their consent and authorization in accordance with the requirements of the original copyright owner when citing texts, statements, pictures, videos, and other materials.

商標管理

本集團的商標包括文字、圖形、以及圖文集合，均已在香港特別行政區知識產權署商標註冊處完成註冊登記，並按照本集團實際業務需求在適用的商標類別下有效存續中。此外，本集團會定期檢查，根據新業務發展情況，按需申請和（或）變更商標註冊登記。

著作管理

本集團尊重並保護每一份作品、每一份材料的著作權。對於本集團的著作權，本集團會在獨立製作的研究報告、行業分析等同類作品材料中附註版權說明，在不影響實現作品流通目的的前提下，明確本集團著作權歸屬。同時，為規避侵權等負面事件發生，本集團要求員工在引用文字、陳述、圖片、影片等材料時，必須指明出處或按照原著作權人的要求獲得其同意、授權。

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CHAPTER 3 HUMAN RESOURCES RESPONSIBILITY

第三章 人力責任

Wealthking Investments adheres to the talent development concept of “T.E.A.M=Together, Everyone Achieves More”, maintains a stable and good labor relationship with employees, provides employees with fair and competitive salary and development opportunities, creates a healthy and safe working environment, and effectively protects employees rights.

華科資本秉承「T.E.A.M = Together, Everyone Achieves More」的人才發展理念，與員工維持穩定良好的勞動關係，為員工提供公平且具有競爭力的薪酬和發展機會，營造健康安全的工作環境，有效保障員工權益。

Section 1 Employee Rights

第一節 員工權益

The Group strictly complies with labor and employment laws and regulations such as The Labour Law of the People's Republic of China, The Labour Contract Law of the People's Republic of China, and Employment Ordinance (Cap. 57 of the Laws of Hong Kong), and regulates the recruitment process such as recruitment requirements, interview screening, approval and employment management, looking for talents that meet the corporate culture and development needs. The Group has formulated the “Annual Recruitment Plan”, which concludes the position vacancies of each department, and the Human Resources Department is responsible for selecting talents in fulfilment of the Group's business development. The Group treats all candidates equally, eliminates discrimination in gender, race, religion or any other aspect, and resolutely prohibits the employment of child labor and involuntary labor. In FY2022/2023, the Group did not experience any significant violations of labor and employment laws and regulations.

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》《僱傭條例》(香港法例第57章)等勞動及僱傭的法律法規，規範招聘需求、面試篩選、審批錄用等招聘流程管理，尋找契合企業文化與發展需求的人才。本集團制定了《年度招聘計劃》，對各部門的職位空缺進行總結，由人力資源部門負責為集團的業務發展挑選人才。本集團對所有候選人一視同仁，杜絕性別、種族、宗教或其他任何方面的歧視，堅決禁止僱傭童工和非自願工。於二零二二／二零二三財年，本集團未發生任何重大違反勞動僱傭法律法規的事件。

The Group enters into employment contracts with employees, strengthens the compliance management of employee employment, protects the basic rights and interests of employees in accordance with the law, realizes fair and compliant employment and recruitment, and establishes a stable and good labor relationship between the Group and employees. In FY2022/2023, the employee contract signing rate of the Group was 100% and the employee turnover rate was 24.24%. The total number of employees of the Group was 33, 30 of which were based in Hong Kong and 3 were based in Shenzhen, Mainland China.

本集團與員工簽訂勞動合同，加強對員工僱傭的合規管理，依法保障員工的基本權益，實現公平合規的僱傭招聘，建立企業和員工穩定良好的勞動關係。於二零二二／二零二三財年，本集團的員工員工合同簽訂率為100%，員工流失率為24.24%，本集團員工總數為33人，其中30人位於中國香港，3人位於中國內地深圳。

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Key Performance:

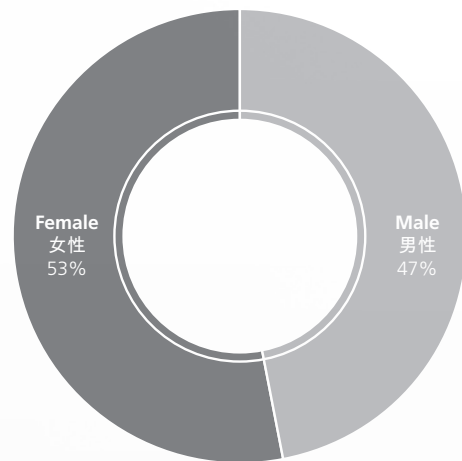
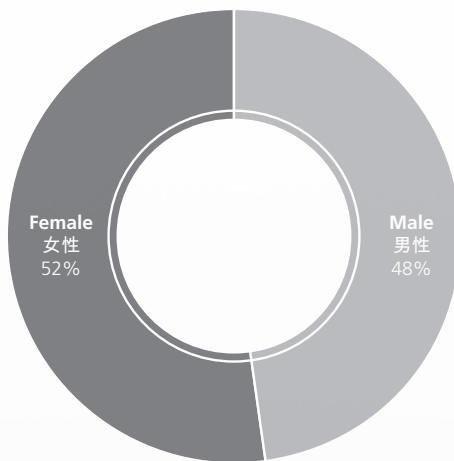
關鍵績效：

By gender:

按性別：

Proportion of employment gender in FY2022/2023
二零二二／二零二三員工性別比例

Proportion of employment gender in FY2021/2022
二零二一／二零二二員工性別比例

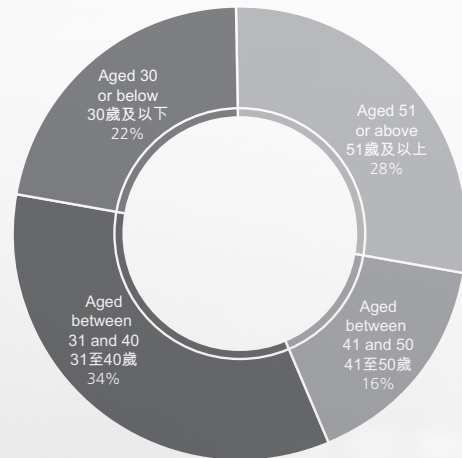
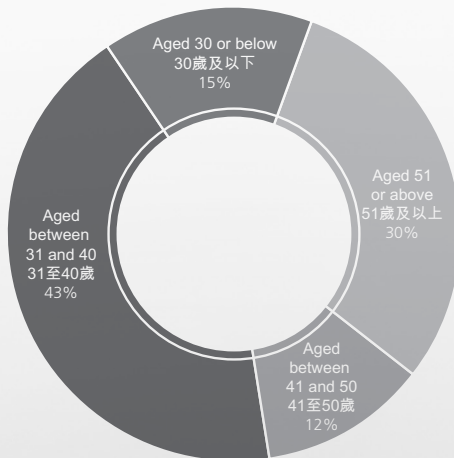


By age:

按年齡：

Proportion of employment age in FY2022/2023
二零二二／二零二三員工年齡比例

Proportion of employment age in FY2021/2022
二零二一／二零二二員工年齡比例



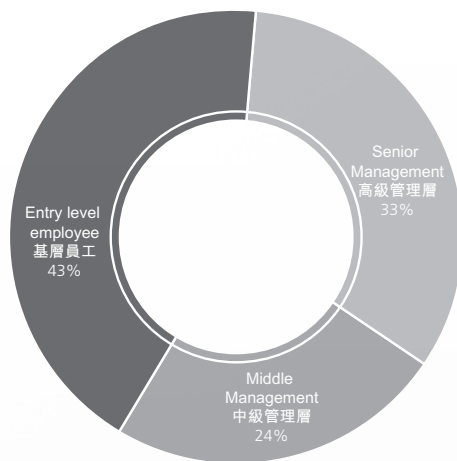
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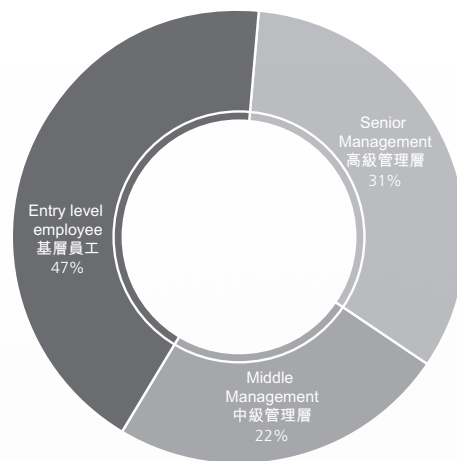
By employment position:

按職位劃分：

Proportion of employment position in FY2022/2023
二零二二／二零二三員工職位比例



Proportion of employment position in FY2021/2022
二零二一／二零二二員工職位比例



Diversity and Anti-Discrimination

多元化與反歧視

As an equal opportunity employer, the Group strictly prohibits any discrimination and promotes equality in the workplace. The Group actively encourages its employees to report any incidents involving discrimination to the Human Resources Department of the Group, which takes the responsibility for assessing, dealing with, recording and taking any necessary disciplinary actions in relation to the substantiated cases.

作為平等機會僱主，本集團嚴禁歧視並致力於促進工作場所平等。本集團積極鼓勵員工向本集團人力資源部匯報任何涉及歧視的事件，人力資源部負責評估、處理、記錄，並對證實案件採取任何必要的紀律處分措施。

The Group attaches great importance to the diversity of its employees and advocates a corporate culture of respect, tolerance, diversity and openness. The Group makes its decisions in the recruitment, employment, salary and promotion and development of employees based on factors irrespective of its employees' gender, age, nationality, religion, belief, color, race, ethnicity, sexual orientation, political affiliation, family and health status, etc. The Group continues to be committed to promoting gender equality and equal pay for employees, and continues to increase the proportion of female employees in the senior management, with women accounting for 27.27% of senior management in FY2022/2023.

本集團高度重視員工的多元性，倡導尊重包容和多元開放的企業文化，不因性別、年齡、國籍、宗教、信仰、膚色、種族、民族、性取向、政治派別、家庭與健康狀況等因素而差異化對待員工的招聘就業、薪資待遇及晉升發展。本集團持續致力於促進性別平等和員工同酬，並持續提升女性員工在高級管理層中的比例，於二零二二／二零二三財年，女性在高級管理層中佔比27.27%。

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Compensation and Benefits

The Group offers fair and competitive remuneration and development opportunities in accordance with the applicants' educational backgrounds, personal attributes, job experiences, and career aspirations.

The Group has established a comprehensive welfare protection system in accordance with national and regional laws and regulations. In addition, the Group actively introduces various non-salary benefits, and expands a number of benefits to cover all employees, so as to continuously improve employee benefits, care for employees in need and their families, and create a value-sharing and responsibility-sharing enterprise atmosphere.

Statutory benefits 法定福利

Leave entitlements: statutory holidays, rest days, annual leave, sick leave, maternity leave, paternity leave, marriage leave, funeral leave, examination leave, personal leave, etc.

休假權益：法定節假日、休息日，年休假、病假、產假、陪產假、婚假、喪假、考試假、事假等

Social insurance: basic pension insurance, medical insurance, unemployment insurance, work injury insurance, maternity insurance, and housing fund

社會保險：基本養老保險、醫療保險、失業保險、工傷保險、生育保險及住房公積金

Health insurance 健康保障

Medical insurance, health check-ups
醫療保險、健康體檢

Women's Care 女性關懷

Provide adequate supporting mechanisms to achieve best breastfeeding practice and create a breastfeeding friendly workplace

提供充分的支持機制來實現最佳母乳喂養實踐，建立母乳喂養友好的工作場所

Enlightened Management

The Group attaches great importance to the opinions of its employees, actively listens to their voices, and provides employees with open feedback channels. The Group encourages employees to actively put forward suggestions and make real-name or anonymous complaints. Employees can get in touch with relevant departments through email, bulletin boards, telephone, weekly company meetings, weekly reports, quarterly reports, and team building activities. Upon receipt of employee feedback or complaints, the relevant department will send an email to the business unit for investigation and follow-up, respond effectively and help employees solve the problem.

薪酬與福利

本集團根據申請人的教育背景、個人特質、工作經驗及職業抱負提供公平及有競爭力的薪酬和發展機會。

本集團根據國家和地區法律法規，建立完善的福利保障制度。除此之外，本集團積極引入各類非薪酬福利，並拓展多項福利覆蓋至所有員工，以不斷提高員工福利待遇，關愛有需要的員工及其家庭，營造價值共享、責任共擔的企業氛圍。

開明管理

本集團高度重視員工的意見，主動傾聽員工的聲音，為員工提供開放的反饋渠道。本集團鼓勵員工積極提出建議，進行實名或匿名舉報申訴，員工可通過電子郵件、公告板、電話、每周公司例會、周報、季報及團隊建設活動等渠道與有關部門取得聯繫。收到員工反饋或投訴後，有關部門會以郵件形式反饋業務單位進行調查及跟進，有效響應並幫助員工解決問題。

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Section 2 Employee Training

To retain high-calibre employees, the Group refers to market benchmarks in relation to staff promotion and provides equal opportunities for promotion and development for eligible employees who have shown outstanding performance and potential in their positions.

The Group sees its employees as its precious assets, based on the long-term development of the enterprise, invests a lot of resources to build a staff training system, continuously builds a talent team to adapt to business development, and formulate training programmes to strengthen its employees' capability and competitiveness. To address the deficiency in knowledge and professional skillsets of its employees, the Group encourages and supports its employees to further improve and develop their job-related skills and knowledge for career development through taking courses with recognised institutions.

In order to enhance its employees' professional competence to further strengthen the Group's core competitiveness in the market, the Group has been committed to designing and providing suitable training programmes to its employees in accordance with their job nature. The Group has covered the introduction to industry background, professional knowledge and skillsets, laws and regulation in its training programmes.

Given the business nature of the Group, it is crucial for its employees to keep updated with the latest regulatory requirements and significant changes to the economic market. The employees of the Group are highly encouraged to take professional qualification examinations and enroll in external training programmes to further equip themselves with professional knowledge. Employees who have taken professional qualification examinations and obtained vocational qualification certificates relevant to their roles in the Group will receive reimbursements from the Group. A copy of the "Examination & Training Reimbursement Form" can be obtained from the HR Manager with a list of pre-approved examinations and procedures of reimbursement.

In FY2022/2023, the Group provided a total of 146 hours of training for its employees. The breakdown of the Group's training information in terms of gender, employee category and training hours is detailed in Tables 5 in the Appendix.

第二節 員工培訓

為留住高質素的僱員，本集團參照與員工晉升有關的市場基準，為在其崗位上表現突出及有潛力的合資格員工提供平等暢通的晉升及發展機會。

本集團視其員工為寶貴資產，立足於企業的長遠發展，投入大量資源打造員工培訓體系，持續建設適應業務發展的人才隊伍，形成完善的內部人才培養體系，加強員工的能力及競爭力。為解決員工知識及專業技能方面的不足，本集團鼓勵並支持員工進一步提高與發展與工作有關的技能及知識，以促進職業發展，並參加公認機構課程。

為提升員工的專業能力以進一步加強本集團在市場上的核心競爭力，本集團一直致力於根據員工的工作性質設計及提供合適的培訓課程。本集團的培訓課程涵蓋對行業背景、專業知識及技能、法律及法規的介紹。

鑒於本集團的業務性質，對員工來說，了解最新的監管要求及經濟市場重大變化為至關重要。為進一步提高員工專業技能以符合本集團的投資目標，本集團非常鼓勵員工參加專業資格考試及外部培訓課程。已參加專業資格考試並獲得與其於本集團角色相關的職業資格證書的員工，可向本集團報銷費用。員工可向人力資源經理索取《考試及培訓報銷表》，以獲取預先批准的考試列表及報銷程序。

於二零二二／二零二三財年，本集團已為員工累計提供146小時的培訓。本集團的培訓資料按性別、僱員類別及培訓時數明細詳見附錄表5。

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Section 3 Employee Safety

The Group strictly abides by relevant laws and regulations in relation to health and safety protection, such as the "Law of the People's Republic of China on Prevention and Control of Occupational Diseases and Occupational Safety and Health Ordinance (Cap 509 of the Laws of Hong Kong), and implements the ISO 45001 occupational health and safety management system. the Group strives to create and maintain a healthy and safe workplace for its employees, and in particular, commits to addressing any exposures of its employees to occupational health and safety risks.

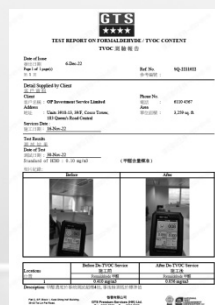
第三節 員工安全

本集團嚴格遵守《中華人民共和國職業病防治法》及《職業安全及健康條例》(香港法例第509章)等有關健康及安全保護的相關法律法規，貫徹落實職業健康安全管理體系ISO 45001，致力為員工營造及維持健康及安全的工作場所和環境，特別致力於解決員工面臨的任何職業健康及安全風險。

Measures to Maintain Employee Safety:

維護員工安全辦法：

- Ensured employees' desk setup is ergonomic;
確保員工的辦公桌設置符合人體工程學；
- Encouraged employees to take regular breaks and lower overall sedentary exposure;
鼓勵員工定期休息，減少久坐不動的情況；
- Arranged emergency response drills and safety meetings regularly;
定期安排應急演練及安全會議；
- Maintained and cleaned the air-conditioning systems regularly;
定期保養及清潔空調系統；
- Promoted the "5S" concept in workplace management;
在工作場所管理中推廣「5S」概念；
- Ensured the ventilation in the offices complies with the guidelines and standards of the building;
確保辦公室的通風符合建築物的準則及標準；
- Organised professional disinfection of carpets;
安排專業人員消毒地毯；
- Prohibited smoking and drinking liquor in the workplace; and
於工作場所禁止吸煙及飲酒；及
- At the end of 2022, environmentally friendly carpets and wallpapers were used when decorating the new office, and formaldehyde removal projects were also carried out for furniture and decoration.
二零二二年底在裝修新辦公室時採用了環保地毯、牆紙，家具及裝修也進行了除甲醛工程。



Formaldehyde removal report

除甲醛報告

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The Group attaches great importance to the health of its employees, and thus all full-time employees of the Group are entitled to medical plans covering out-patient clinical visits, hospitalisation, dental check-ups and surgical treatment. Besides, the Group had upgraded the medical plan to provide wider coverage, such as body check-ups, vaccinations, and vision care, and increased the upper limit of each claim of dental consultation. The Group has also partnered with the insurance service provider to adopt an e-claim mobile application. The Group has developed a response mechanism to deal with any emergency, by providing immediate support for the injured, launching investigations to examine root causes and taking corrective actions to avoid recurrence.

In FY2022/2023, the Group invested HKD324,100 in occupational health and safety for employees in medical and labor insurance, and invested HKD14,500 in work safety for office insurance. There were zero work-related fatalities, zero work-related injuries and zero work-related injuries lost days.

本集團非常重視其員工的健康，因此，所有全職員工均享有醫療計劃，涵蓋門診、住院、牙科檢查及手術治療。此外，本集團已升級醫療計劃以提供更廣泛的涵蓋範圍，涵蓋身體檢查、疫苗接種及視力保健，並提高牙科診症的每次索賠上限。本集團與保險服務供貨商合作，採用電子理賠流動應用程式。本集團已建立應對機制以處理任何緊急情況，為傷者提供實時支持，開展調查以查明根本原因，並採取糾正措施以避免情況再次發生。

於二零二二／二零二三財年，本集團員工職業健康安全投入港幣32.41萬元，用於醫療保險和勞工保險；安全生產投入港幣1.45萬元用於辦公室保險；無因工死亡事故和工傷事故，未因工傷損失天數。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

CHAPTER 4 SOCIAL RESPONSIBILITY

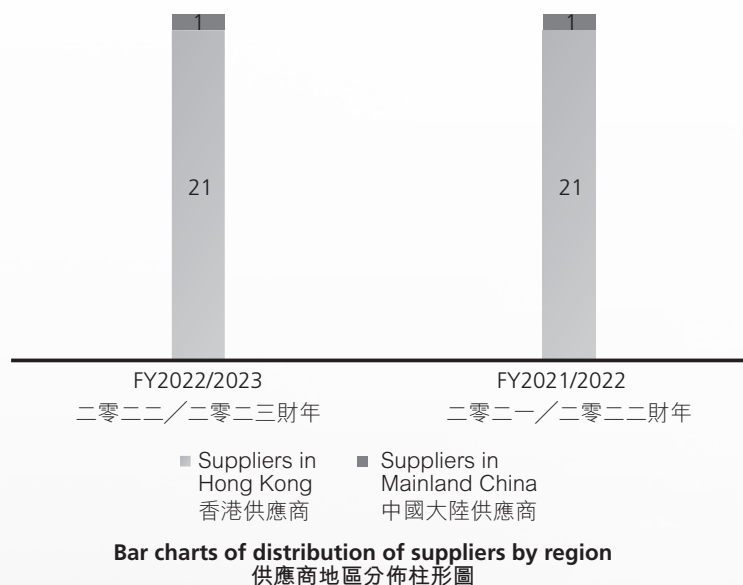
Wealthking Investments is committed to fulfilling its corporate social responsibility and continuously creating value for the society. We strictly screen suppliers and maintain stable cooperation, participate in improving the well-being of community groups in difficult times, and explore more opportunities to create value for society.

Section 1 Supplier Management

第四章 社會責任

華科資本致力於履行企業社會責任，為社會持續創造價值。嚴格篩選供應商，保持穩定合作；困難時期參與改善社區群體的福祉，探索更多為社會創造價值的機會。

第一節 供應商管理



Due to the nature of Wealthking Investments's business, suppliers are an integral part of the operation process. The Group has established good business relationships with some suppliers of office supplies and technical support, and chooses green office supplies, such as paper, to choose recycled paper as much as possible. In order to effectively identify and avoid potential social and environmental risks in the supply chain and promote the sustainable development of the entire supply chain, the Group is committed to establishing a standardized system for supplier management, which is applied to supplier screening, supplier review and other processes.

華科資本因業務性質，供應商是運營過程中不可或缺的一部分。本集團與辦公用品方面及技術支持方面的些許供應商建立良好商業關係，選擇綠色辦公用品如紙張儘量選擇再生紙。為有效識別規避供應鏈存在的潛在社會環境風險並促進整個供應鏈的可持續發展，本集團致力於建立管理供應商的規範制度，並應用於供應商篩選、供應商審查等流程中。

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Supplier Screening

The Group carefully selects suppliers and has an in-depth understanding of suppliers. The administrative department is responsible for monitoring the selection of suppliers and supervising the procurement process. In the process of selecting a supplier, the Administration Department considers a range of criteria and assesses the supplier's regulatory compliance before entering into an agreement. At the same time, the Group adheres to the principle of "comparing three or more relevant suppliers", and in accordance with the above-mentioned social, environmental and government regulations, systems and standards, considers and selects the appropriate supplier from multiple dimensions, and reaches a stable cooperation with suppliers.

供應商篩選

本集團認真篩選供應商，對於供應商做深入了解，由行政部門負責監控供應商的選擇及監督採購流程。在選擇供貨商的過程中，行政部會考慮一系列準則，並在簽訂協議前對供貨商的監管合規性進行評估。同時，本集團遵循「貨比三家」的原則，會聽取三家或多於三家相關供應商的報價，並按照上述所說的各社會、環境及政府條例制度、標準，多維度去考量選擇合適的供貨商進行簽約，與供應商達成穩定合作。

01 **Reputation**
聲譽

02 **Service/Product Quality**
服務／產品質量

03 **Environmental Management Performance**
環境管理績效

04 **Cost, Production and Technical Capabilities**
成本，生產及技術能力

05 **Track Record for the Past Three Years**
過去三年業務往績記錄

06 **History of economic disputes with the Group**
與本集團的經濟糾紛歷史

Six Factors for Evaluating Suppliers

評估供應商的六大因素

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Supplier Review

The Group has entered into friendly negotiations with its suppliers, signed and performed fair and reasonable supply contracts, and required suppliers to commit to complying with relevant laws and regulations to reduce supply chain risks. The administrative department is responsible for regular inspections and audits of signed suppliers, checking their environmental performance, whether there is green operation, and calling for response to emission reduction and pollution reduction; checking labor practices, whether there is illegal employment, and treating employees equally, legally and compliantly; checking the quality of the purchased products, whether the quality and quantity are guaranteed, and the content stipulated in the contract is qualified. If it is found that the supplier does not comply with the Group's standards or contract regulations, we will withdraw from cooperation with the supplier and blacklist them. The Group will continue to cooperate with suppliers that have been reviewed and approved by the administrative department, and strive to promote a win-win business environment.

Green Supply Chain

The Group integrates the concept of "green procurement" into the construction of the supplier system, giving priority to green operations, low-carbon environmental protection products and suppliers. In addition, we try our best to select local suppliers to promote the common development of surrounding areas and reduce the environmental impact of transportation links in the supply chain.

供應商審查

本集團與供應商們均進行友好協商，簽訂履行公平合理的供應合同，要求供應商承諾遵守相關法律法規，降低供應鏈風險。行政部門負責對於簽署的供應商定期進行檢查和審計，檢查供應商的環境績效，有無綠色運營，號召響應減排降低污染；檢查勞工常規，有無非法用工，平等合法合規對待員工；檢查所購產品質量，是否保質保量，合格履行合同規定內容。若發現供應商不符合本集團標準或合同規定，會與供應商退出合作並將其列入黑名單。本集團會繼續與得到行政部門審查批注的供應商繼續合作，努力促進共贏的商業環境。

綠色供應鏈

本集團將「綠色採購」的理念融入供應商體系的搭建，優先選擇綠色運營、低碳的環保產品與供應商。並且會儘量選擇當地供應商，促進周邊地區共同發展，也減少供應鏈中運輸環節對環境的影響。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

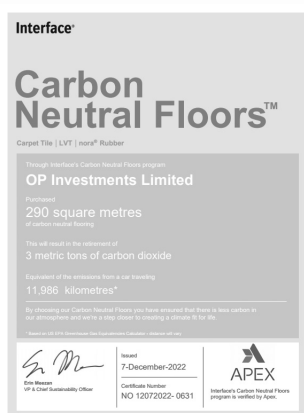
環境、社會及管治報告

CASE: Purchasing Green Furniture for New Workplace

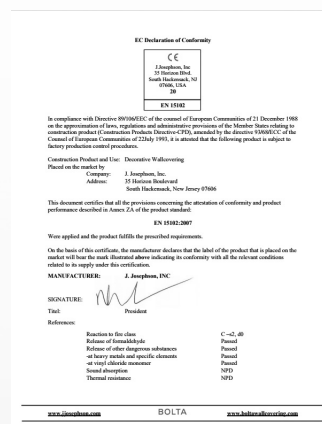
The Group selected green furniture suppliers, purchasing 290 square meters of carpets in December 2022, and participating in the third-party verified Carbon Neutral Floors™ program. The use of carpets reduced a total of 3 metric tons of carbon dioxide, which is equivalent to the carbon dioxide emissions of a car driving 11,986 kilometers. The entire supply chain is carbon neutral throughout its life cycle, contributing to the reduction of global warming. At the same time, the Group purchases green wallpaper that meets the EN 15102:2007 standard, conducts and passes relevant tests for flammability and hazardous substance release, to ensure that the release of formaldehyde, heavy metals, and other hazardous substances will not endanger health and meet product requirements.

案例：新工作場所購買綠色家具

本集團挑選綠色家具供應商，在二零二二年十二月採購290平方米的地毯，參與第三方驗證的Carbon Neutral Floors™計劃。地毯使用中總計減少3公噸二氧化碳，相當於一輛車行駛11,986千里的二氧化碳排放量。整個供應鏈在生命週期內實現碳中和，對減少全球變暖做出貢獻。同時，採購符合EN 15102:2007標準的綠色牆紙，對於可燃性、危險物質釋放進行及通過相關測試，確保甲醛、重金屬及其他危險物質釋放不會危及健康，符合產品要求。



Certificate of Carbon Neutral Floors
碳中和地毯認證書



Certificate of Green Wallpaper
綠色牆紙認證書

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Section 2 Social Investment

Wealthking Investments relies on the society to develop its own business, always with a sense of gratitude, and gives back to the society through its own practical actions. During the difficult period of the epidemic, due to the regulations of the local system, it was impossible to organize offline public welfare activities, and the Group did not give up the opportunity to contribute to the society, and made donations through specific organizations to help the poor get more benefits while protecting the environment and promote the common progress and development of society.

第二節 社會投資

華科資本依托著社會發展自身業務，始終抱有感恩之情，並通過自己的實際行動回饋社會。在疫情困難時期，由於當地制度規定，無法組織進行線下公益活動；而本集團也沒有放棄為社會做貢獻的機會，通過特定機構進行捐贈，在保護環境的同時，讓貧困人群獲得更多的可能性，促進社會共同進步發展。

CASE: Computer Donation Public Welfare Activities

In July 2022, Wealthking Investments donated used computers and accessories to Caritas Computer Factory, a total of 15 computers, 2 LCD monitors and 2 accessories. The organization promises to refurbish the computer and destroy the original data to ensure data security. The refurbished computers will be distributed to poor people or non-profit organizations, so that the donations can be used to the greatest extent and transferred to those in need. Unusable computers or accessories will be recycled in an environmentally sound manner.

案例：電腦捐贈公益活動

二零二二年七月，華科資本捐贈廢舊電腦及配件給明愛電腦工場，共計15部電腦、2台LCD顯示屏及2件配件。機構承諾會重新翻新電腦，銷毀原本資料，保障數據安全。翻新的電腦將會派送至貧困人群或是非營利組織，將捐贈之物發揮最大用途，轉於有需要之人。而無法使用的電腦或配件將通過對環境無害的方式進行回收。



Donation of used computers
廢舊電腦捐贈



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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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APPENDIX I KEY PERFORMANCE

附錄一 關鍵績效

Table 1 — The Group's Emissions by Category in FY2022/2023 and FY2021/2022⁶

表 1 — 本集團於二零二二／二零二三財年及二零二一／二零二二財年按類別排放量數據⁶

Emission Category	排放類別	Key Performance Indicator (KPI)	Unit	Amount in	Intensity ⁵ in	Amount in	Intensity ⁵ in
				FY2022/2023	FY2022/2023	FY2021/2022 ¹	FY2021/2022
				二零二二／二零二三財年的排放量	二零二二／二零二三財年的排放量強度 ⁵	二零二一／二零二二財年的排放量 ¹	二零二一／二零二二財年的排放量強度 ⁵
Air Emissions	空氣排放	SO _x	Kg	0.079	0.0024	0.10	0.0031
		NO _x	Kg	2.33	0.0706	2.94	0.0919
		PM	Kg	0.17	0.0052	0.22	0.0069
			千克				
GHG Emissions	溫室氣體排放	Scope 1 (Direct Emissions) ²	Tonnes of CO ₂ e	14.36	0.4352	18.09	0.5653
		範圍1 (直接排放) ²	噸二氧化碳當量				
		Scope 2 (Energy Indirect Emissions) ³	Tonnes of CO ₂ e	39.28	1.1903	50.91	1.5909
		範圍2 (能源使用的間接排放) ³	噸二氧化碳當量				
		Total (Scope 1 & 2)	Tonnes of CO ₂ e	53.64	1.6255	69.00	2.1563
		總計 (範圍1及2)	噸二氧化碳當量				
Non-Hazardous Waste	無害廢棄物	Wastewater ⁴	m ³	220.6875	6.6875	214.00	6.6875
		污水 ⁴	立方米				

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¹ The amount and intensity in FY2021/2022 were extracted from the ESG report set out in the Group's annual report for FY2021/2022;

² The Group's Scope 1 (Direct Emissions) included only the consumption of unleaded gasoline in motor vehicles;

³ The Group's Scope 2 (Energy Indirect Emissions) only included only electricity consumption;

⁴ Given no record of water consumption was provided by the property management company of the building during the year under review, the amount of water withdrawal was based on the estimation of water consumption per capita per day;

⁵ Intensity for FY2022/2023 and FY2021/2022 were calculated by dividing the Group's emissions in that year by the number of employees in that year. During FY2022/2023 and FY2021/2022, the number of employees was 33 and 32, respectively;

⁶ The methodology adopted for reporting on GHG emissions set out above was based on "How to Prepare an ESG Report? — Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong and the 2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines for National Greenhouse Gas Inventories.

¹ 二零二一／二零二二財年的排放量是摘自載列於本集團二零二一／二零二二財年年度報告中的環境、社會及管治報告；

² 本集團的範圍1（直接排放）僅包括車輛的無鉛汽油消耗；

³ 本集團的範圍2（能源使用的間接排放）僅包括電力消耗；

⁴ 鑒於大廈物業管理公司於回顧年度內並無提供水使用量記錄，水使用量根據人均每日用水量估計；

⁵ 二零二二／二零二三財年及二零二一／二零二二財年的強度是通過將本集團當年財年內的排放量除以本集團當年財年的員工人數（二零二二／二零二三財年為33人，二零二一／二零二二財年為32人）來計算；

⁶ 上述報告溫室氣體排放所採用的方法是基於聯交所發佈的《如何準備環境、社會及管治報告 — 附錄二：環境關鍵績效指標匯報指引》、《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》及《2006年政府間氣候變化專門委員會國家溫室氣體列表指南》。

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Table 2 — The Group's Resource Consumption in FY2022/2023 and FY2021/2022

表 2 — 二零二二／二零二三財年及二零二一／二零二二財年本集團資源使用量數據

Use of Resources	資源使用	Key Performance Indicator (KPI)	Unit	Amount of Resource Consumption in FY2022/2023	Intensity ² of Resource Consumption in FY2022/2023	Amount of Resource Consumption in FY2021/2022 ¹	Intensity ² of Resource Consumption in FY2021/2022
				二零二二／二零二三財年的資源使用量	二零二二／二零二三財年的資源使用量強度 ²	二零二一／二零二二財年的資源使用量 ¹	二零二一／二零二二財年的資源使用量強度 ²
Energy	能源	Electricity	kWh'000	49.10	1.4879	71.71	2.2409
		電力	千個千瓦時				
		Unleaded Gasoline	L	5,400.38	163.6479	6,800.96	212.5300
		無鉛汽油	公升				
		TOTAL	kWh'000	101.44	3.0739	137.62	4.3006
		總計	千個千瓦時				
Water ³	水 ³	Water	m ³	220.6875	6.6875	214.0	6.6875
		水	立方米				
Paper	紙張	Paper	tonnes	0.3372	0.0102	0.3790	0.0118
		紙張	噸				
Packaging Materials	包裝材料	Cartons	tonnes	0.2	0.0061	—	—
		紙箱	噸				

¹ The amount in FY2021/2022 were extracted from the ESG report set out in the Group's annual report for FY2021/2022;

² Intensity for FY2022/2023 and FY2021/2022 was calculated by dividing the Group's emissions in that year by the number of employees in that year. During FY2022/2023 and FY2021/2022, the number of employees was 33 and 32, respectively;

³ Given no record of water consumption was provided by the property management company of the building during the year under review, the amount of water withdrawal was based on the estimation of water consumption per capita per day.

¹ 二零二一／二零二二財年的排放量是摘自載列於本集團二零二一／二零二二財年年度報告中的環境、社會及管治報告；

² 二零二二／二零二三財年及二零二一／二零二二財年的強度是通過將本集團於當年財年內的資源使用量除以本集團當年財年的員工人數(二零二二／二零二三財年為33人，二零二一／二零二二財年為32人)來計算；

³ 鑒於大廈物業管理公司於回顧年度內並無提供水使用量記錄，水使用量根據人均每日用水量估計。

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Table 3 — Employee of the Group in FY2022/2023 and FY2021/2022

表3 — 二零二二／二零二三財年及二零二一／二零二二財年本集團員工數據

				FY2022/2023 二零二二／二零二三財年	FY2021/2022¹ 二零二一／二零二二財年 ¹
Number of employees	員工人數	Total	總人數	33	32
By gender	按性別	Male	男性	16	15
		Female	女性	17	17
By region	按地區	Hong Kong	香港	30	27
		Mainland China	中國大陸	3	5
By age	按年齡	Aged 51 or above	51歲及以上	10	9
		Aged between 41 and 50	41至50歲	4	5
		Aged between 31 and 40	31至40歲	14	11
		Aged 30 or below	30歲及以下	5	7
By Professional	按專業	Senior Management	高級管理層	11	10
		Middle Management	中級管理層	8	7
		Entry level employee	基層員工	14	15
Professional Composition Category of Employees	員工專業構成類別	Investment Management	投資管理	27.27%	31.25%
		Operations Management	運營管理	24.24%	15.63%
		Financial officer	財務人員	12.12%	15.63%
		Director	董事	21.21%	18.75%
		Internal control personnel	內控人員	12.12%	12.50%
		Human Resources	人力資源	3.03%	6.25%

¹ The data in FY2021/2022 were extracted from the ESG report set out in the Group's annual report for FY2021/2022.

¹ 二零二一／二零二二財年的數據是摘自載列於本集團二零二一／二零二二財年年度報告中的環境、社會及管治報告。

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Table 4 — Employee Turnover of the Group in FY2022/2023 and FY2021/2022

表4 — 二零二二／二零二三財年及二零二一／二零二二財年本集團員工離職數據

				FY2022/2023 二零二二／ 二零二三財年	FY2021/2022 ¹ 二零二一／ 二零二二財年 ¹
Number of Employee Turnover	離職員工人數	Total	總人數	8	12
Employee turnover rate	員工流失率	Percentage	百分比	24.24%	37.50%
By gender	按性別	Male	男性	3	5
		Female	女性	5	7
By region	按地區	Hong Kong	香港	7	10
		Mainland China	中國大陸	1	2
By age	按年齡	Aged 51 or above	51歲及以上	3	2
		Aged between 41 and 50	41至50歲	1	3
		Aged between 31 and 40	31至40歲	2	5
		Aged 30 or below	30歲及以下	2	2

¹ The data in FY2021/2022 were extracted from the ESG report set out in the Group's annual report for FY2021/2022.

¹ 二零二一／二零二二財年的數據是摘自載列於本集團二零二一／二零二二財年年度報告中的環境、社會及管治報告。

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Table 5 — Employees Trained of the Group in FY2022/2023 and FY2021/2022

表5 — 二零二二／二零二三財年及二零二一／二零二二財年本集團員工培訓數據

				FY2022/2023 二零二二／ 二零二三財年	FY2021/2022 ¹ 二零二一／ 二零二二財年 ¹
Total number of employees trained	接受培訓的員工總人數	Total	總人數	32	36
Number of employees trained by gender	按性別培訓人數	Male	男性	16	17
		Percentage of employees trained	受訓僱員百分比	50.00%	47.20%
		Female	女性	16	19
		Percentage of employees trained	受訓僱員百分比	50.00%	52.80%
Number of employees trained by type	按員工類型培訓人數	Senior Management	高級管理層	10	10
		Percentage of employees trained	受訓僱員百分比	31.25%	27.80%
		Middle Management	中級管理層	8	7
		Percentage of employees trained	受訓僱員百分比	25.00%	19.40%
		Entry level employee	基層員工	14	19
		Percentage of employees trained	受訓僱員百分比	43.75%	52.80%
Total training hours	員工接受培訓的總時長	Hours	小時	146	234
Average training hours	員工培訓平均時長	Hours	小時	4.56	7.31
By gender	按性別	Training hours for male	男性培訓時長	96	115
		Average training hours	平均培訓時數	6.0	7.7
		Training hours for female	女性培訓時長	50	119
		Average training hours	平均培訓時數	3.125	7
By type	按員工類型	Training hours for Senior Management	高級管理層培訓時長	124	79.5
		Average training hours	平均培訓時數	12.4	8.0
		Training hours for Middle Management	中級管理層培訓時長	8	52.5
		Average training hours	平均培訓時數	1	7.5
		Training hours for Entry level employee	基層員工培訓時長	14	102
		Average training hours	平均培訓時數	1	6.8

¹ The data in FY2021/2022 were extracted from the ESG report set out in the Group's annual report for FY2021/2022.

¹ 二零二一／二零二二財年的數據是摘自載列於本集團二零二一／二零二二財年年度報告中的環境、社會及管治報告。

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Table 6 — Employees Safety of the Group in FY2022/2023, FY2021/2022 and FY2020/2021

表6 — 二零二二／二零二三財年、二零二一／二零二二財年及二零二零／二零二一財年本集團員工安全數據

			Unit 單位	FY2022/2023 二零二二／ 二零二三財年	FY2021/2022 ¹ 二零二一／ 二零二二財年 ¹	FY2020/2021 ¹ 二零二零／ 二零二一財年 ¹
Employee Occupational Health and Safety commitment	員工職業健康安全投入	HK\$'000	千元港幣	324.1	198.99	–
Safety production commitment	安全生產投入	HK\$'000	千元港幣	14.5	14.5	–
Number of work-related injuries or fatalities	因工受傷或死亡人數	People	人	0	0	0
Rate of injuries or fatalities (per hundred workers)	受傷或死亡比率 (每百名工人)	Proportion	比例	0	0	0
Lost days due to work injury	因工受傷而造成的 損失天數	Days	天	0	0	0

¹ The data in FY2021/2022 and FY2020/2021 were extracted from the ESG report set out in the Group's annual report for FY2021/2022.

¹ 二零二一／二零二二財年及二零二零／二零二一財年的數據是摘自載列於本集團二零二一／二零二二財年年度報告中的環境、社會及管治報告。

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Table 7 — Corporate Governance of the Group in FY2022/2023 and FY2021/2022

表7 — 二零二二／二零二三財年及二零二一／二零二二財年本集團公司治理數據

				FY2022/2023 二零二二／ 二零二三財年	FY2021/2022 ¹ 二零二一／ 二零二二財年 ¹
Times of Board Meetings Held	董事會大會召開次數	Times	次	4	4
Board size	董事會人數	People	人	6	6
By gender	按性別	Male	男性	6	6
		Female	女性	0	0
By type	按類型	Independent director	獨立董事	3	3
		Non-independent director	非獨立董事	3	3
Directors' average remuneration	董事平均薪酬	HK\$'000	千元港幣	250/year 250／年	509.125/year 509.125／年
Number of trademarks and word registration rights held by Intellectual Property Rights	知識產權持有商標和文字註冊權數量	Number	件	3	3

¹ The data in FY2021/2022 were extracted from the ESG report set out in the Group's annual report for FY2021/2022.

¹ 二零二一／二零二二財年的數據是摘自載列於本集團二零二一／二零二二財年年度報告中的環境、社會及管治報告。

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Table 8 — Anti-corruption of the Group in FY2022/2023 and FY2021/2022

表8 — 二零二二／二零二三財年及二零二一／二零二二財年本集團反貪污數據

				FY2022/2023 二零二二／ 二零二三財年	FY2021/2022 ¹ 二零二一／ 二零二二財年 ¹
Number of anti-corruption and anti-corruption reporting incidents	反貪污反腐敗舉報事件數	Number	件	0	0
Average hours of employees receiving anti-corruption training	員工接受反貪污反腐敗培訓的平均時數	Hours	小時	1	1
Number of employees receiving anti-corruption training	接受反貪污反腐敗培訓的員工人數	People	人	26	26
Average hours of directors receiving anti-corruption training	董事接受反貪污反腐敗培訓的平均時數	Hours	小時	1	1
Number of directors receiving anti-corruption training	董事接受反貪污反腐敗培訓的人數	People	人	6	6

¹ The data in FY2021/2022 were extracted from the ESG report set out in the Group's annual report for FY2021/2022.

¹ 二零二一／二零二二財年的數據是摘自載列於本集團二零二一／二零二二財年年度報告中的環境、社會及管治報告。

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Table 9 — Suppliers of the Group in FY2022/2023 and FY2021/2022

表9 — 二零二二／二零二三財年及二零二一／二零二二財年本集團供應商數據

				FY2022/2023 二零二二／ 二零二三財年	FY2021/2022 ¹ 二零二一／ 二零二二財年 ¹
Number of Suppliers	供應商數量	Total	總數量	22	22
By region	按地區劃分	Suppliers in Hong Kong	香港供應商	21	21
		Suppliers in Mainland China	中國大陸供應商	1	1

¹ The data in FY2021/2022 were extracted from the ESG report set out in the Group's annual report for FY2021/2022.

¹ 二零二一／二零二二財年的數據是摘自載列於本集團二零二一／二零二二財年年度報告中的環境、社會及管治報告。

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APPENDIX II INDICATOR INDEX

附錄二 指標索引

Indicators		Relevant Section	
指標內容		相關章節	
A. Environmental Categories			
A. 環境範疇			
A1: Emissions A1：排放物	General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	1.3 Climate Action
	一般披露	有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。	1.3 氣候行動
	A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	1.3 Climate Action Appendix Tables 1 1.3 氣候行動 附錄表 1
	A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 直接（範圍1）及能源間接（範圍2）溫室氣體排放量（以噸計算）及（如適用）、密度（如以每產量單位、每項設施計算）。	1.3 Climate Action Appendix Tables 1 1.3 氣候行動 附錄表 1
	A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	1.3 Climate Action 1.3 氣候行動
	A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	1.3 Climate Action Appendix Tables 1 1.3 氣候行動 附錄表 1
	A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	1.3 Climate Action 1.3 氣候行動
	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。	1.3 Climate Action 1.3 氣候行動

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Indicators 指標內容			Relevant Section 相關章節
A2: Use of Resources	General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	1.2 Energy Use
A2：資源使用	一般披露	有效使用資源(包括能源、水及其他原材料)的政策。	1.2 能源使用
	A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	1.2 Energy Use Appendix Tables 2
	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)。	1.2 Energy Use Appendix Tables 2
	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。	1.2 Energy Use
	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。	1.2 Energy Use
	A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。	1.2 Energy Use Appendix Tables 2
A3: The Environment and Natural Resources	General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	1.1 Environmental Management 1.2 Energy Use
A3：環境及天然資源	一般披露	減低發行人對環境及天然資源造成重大影響的政策。	1.1 環境管理 1.2 能源使用
	A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	1.1 Environmental Management 1.2 Energy Use 1.3 Climate Action
	A3.1	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。	1.1 環境管理 1.2 能源使用 1.3 氣候行動

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Indicators 指標內容		Relevant Section 相關章節
A4: Climate Change	General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.
A4 : 氣候變化	一般披露	識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。
	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。
B. Social Categories		
B. 社會範疇		
B1: Employment	General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.
B1 : 僱傭	一般披露	有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的：(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例。
	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員工總數。
	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員工流失比率。

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Indicators 指標內容			Relevant Section 相關章節
B2: Health and Safety	General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	3.3 Employees' Safety
B2：健康與安全	一般披露	有關提供安全工作環境及保障員工避免職業性危害的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。	3.3 員工安全
	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。	Appendix Tables 6 附錄表 6
	B2.2	Lost days due to work injury. 因工傷損失工作日數。	Appendix Tables 6 附錄表 6
	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。	3.3 Employees' Safety 3.3 員工安全
B3: Development and Training	General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	3.2 Employee Trainings
B3：發展與培訓	一般披露	有關提升員工履行工作職責的知識及技能的政策。描述培訓活動。	3.2 員工培訓
	B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及員工類別(如高級管理層、中級管理層等)劃分的受訓員工百分比。	Appendix Tables 5 附錄表 5
	B3.2	The average training hours completed per employee by gender and employee category. 按性別及員工類別劃分，每名員工完成受訓的平均時數。	Appendix Tables 5 附錄表 5

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Indicators 指標內容			Relevant Section 相關章節
B4: Labour Standards	General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	3.1 Employee Rights
B4：勞工準則	一般披露	有關防止童工或強制勞工的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。	3.1 員工權益
	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。	3.1 Employee Rights 3.1 員工權益
	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。	3.1 Employee Rights 3.1 員工權益
B5: Supply Chain Management	General Disclosure	Policies on managing environmental and social risks of the supply chain.	4.1 Supplier Management
B5：供應鏈管理	一般披露	管理供應鏈的環境及社會風險政策。	4.1 供應商管理
	B5.1	Number of suppliers by geographical region. 按地區劃分的供貨商數目。	4.1 Supplier Management Appendix Tables 9 4.1 供應商管理 附錄表 9
	B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供貨商的慣例，向其執行有關慣例的供貨商數目、以及有關慣例的執行及監察方法。	4.1 Supplier Management 4.1 供應商管理
	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 Supplier Management 4.1 供應商管理
	B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供貨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 Supplier Management 4.1 供應商管理

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Indicators 指標內容			Relevant Section 相關章節
B6: Product Responsibility	General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	2.1 Responsible Investment 2.3 Compliance Operation 2.4 Intellectual Property Rights
B6：產品責任	一般披露	有關所提供產品和服務的健康與安全、廣告、標籤及隱私事宜以及補救方法的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。	2.1 負責任投資 2.3 合規運營 2.4 知識產權
	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。	2.3 Compliance Operation 2.3 合規運營
	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。	2.3 Compliance Operation 2.3 合規運營
	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。	2.4 Intellectual Property Rights 2.4 知識產權
	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。	2.3 Compliance Operation 2.3 合規運營
	B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者數據保障及私隱政策，以及相關執行及監察方法。	2.2 Information Security 2.2 信息安全

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Indicators 指標內容			Relevant Section 相關章節
B7: Anti-corruption	General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	2.3 Compliance Operation
B7：反貪污	一般披露	有關防止賄賂、勒索、欺詐及洗黑錢的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。	2.3 合規運營
	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.	2.3 Compliance Operation Appendix Tables 8
		於匯報期內對發行人或其員工提出並已審結的貪污訴訟案件的數目及訴訟結果。	2.3 合規運營 附錄表8
	B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	2.3 Compliance Operation
		描述防範措施及舉報程序，以及相關執行及監察方法。	2.3 合規運營
	B7.3	Description of anti-corruption training provided to directors and staff.	2.3 Compliance Operation Appendix Tables 8
		描述向董事及員工提供的反貪污培訓。	2.3 合規運營 附錄表8
B8: Community Investment	General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	4.2 Social Investment
B8：社區投資	一般披露	有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	4.2 社會投資
	B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	4.2 Social Investment
	B8.1	專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	4.2 社會投資
	B8.2	Resources contributed to the focus area.	4.2 Social Investment
		在專注範疇所動用資源。	4.2 社會投資