

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

PROFILE

Wealththink AI-Innovation Capital Limited (the “Company”) and its subsidiaries (the “Group”, “Wealththink AI”, “we”, “us” or “our”) adhere to the operation principle of “cross-border, cross-sector, cross-cycle, leverage networks, attract talent and discover opportunities”, committed to building a professional, market-oriented and international investment platform. Rooting in Hong Kong and relying on the advantages of the offshore capital market, the Group combines offshore financial strength with China’s industrial development opportunities, empowers industries with capital and incubates the future with its support, while helping our investees to achieve greatness, we also create substantial returns for our shareholders. Wealththink AI upholds the mission of “serving national strategies, creating social value and making responsible investment” to promote industrial upgrading and sustainable development, thus contributing to the development of the economy and society.

OVERVIEW OF THE REPORT

The Group is pleased to present its Environmental, Social and Governance (“ESG”) Report for the year ended 31 March 2024 (“FY2023/2024”) (the “Report”), which demonstrates the Group’s approach and performance in terms of ESG management and corporate sustainable development for FY2023/2024. For the corporate governance section, please refer to the Group’s annual report for the year ended 31 March 2024 (the “2023/2024 Annual Report”) on pages 52 to 72.

As a responsible corporate citizen, the Group recognizes the importance of prudent environmental and social management in achieving sustainable economic growth, building strong relationships with stakeholders and maintaining a good reputation. In achieving our objectives and business goals, we are committed to minimizing and managing the environmental and social impacts arising from our daily operations and contributing to the long-term prosperity of the communities in which we operate.

簡介

華科智能投資有限公司（簡稱「本公司」）及其附屬公司（簡稱「本集團」、「華科智能投資」或「我們」）秉持「跨境、跨界、跨週期，聚友、聚才、聚商機」的經營理念，矢志打造一個專業化、市場化、國際化的投資平台。本集團立足香港、依託境外資本市場的優勢，將境外金融力量與中國產業發展機會結合，以資本賦能產業，用陪伴孵化未來，在成就被投企業的同時，也為投資人創造豐厚回報。華科智能投資秉承「服務國家戰略、創造社會價值、負責任投資」的使命，助推產業升級和可持續發展，為經濟社會發展貢獻力量。

報告概覽

本集團欣然提呈截至二零二四年三月三十一日止年度（「二零二三／二零二四財年」）的環境、社會及管治（「ESG」）報告（「本報告」），當中展示本集團於二零二三／二零二四財年在ESG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，請參閱本集團截至二零二四年三月三十一日止年度的年度報告（「二零二三／二零二四年度報告」）的第52頁至72頁。

作為負責任之企業公民，本集團深明審慎之環境及社會管理對於實現可持續經濟增長，與利益相關方締結穩固關係及維持良好聲譽的重要性。在實現我們的宗旨及業務目標的同時，我們致力盡量減低及管理因其日常營運而引致的環境及社會影響並為其經營所在社區的長期繁榮發展作貢獻。

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REPORTING PRINCIPLES & BOUNDARY

報告原則及範圍

Basis for Preparation of the Report

報告編製基準

The Report has been prepared in accordance with the Appendix C2 Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited issued by The Stock Exchange of Hong Kong Limited (the “Stock Exchange”), with reference to the Guide for Business Action on the Sustainable Development Goals (SDGs) issued by the United Nations, the Sustainability Reporting Standards (2021 Version) of Global Reporting Initiative (“GRI Standards”), 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) and SASB Standards issued by Sustainability Accounting Standards Board. The Report is prepared in accordance with the mandatory disclosure requirements and “comply or explain” provisions in the ESG Reporting Guide, and is prepared based on the four reporting principles, namely materiality, quantitative, balance and consistency set out in the ESG Reporting Guide:

本報告乃根據香港聯合交易所有限公司（「聯交所」）發佈之《香港聯合交易所有限公司證券上市規則》附錄C2《環境、社會及管治報告指引》（「ESG報告指引」）編製，同時參照聯合國《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）《可持續發展報告標準》（2021版）（「GRI準則」）、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）及可持續發展會計標準委員會（Sustainability Accounting Standards Board，SASB）《SASB準則》（SASB Standards）等準則。本報告乃遵循ESG報告指引中強制披露規定和「不遵守就解釋」條文而編製並以ESG報告指引所載之重要性、量化、平衡及一致性四項匯報原則為編製基礎：

Materiality	The Group determines its material issues through materiality assessment. The materiality assessment process includes identification of ESG issues, stakeholder engagement, ranking and verification of material issues. Please refer to the sections “Stakeholder Engagement” and “Analysis on Material Issues” in the Report for further information.
重要性	本集團透過重要性評估釐定其重要性議題。重要性評估工作包括ESG議題識別、利益相關方參與、議題重要性排序及核實等過程。有關進一步詳情，請參閱本報告中的「利益相關方溝通」及「重要性議題分析」章節。
Quantitative	In order to fully assess the Group’s ESG performance for FY2023/2024, the Group disclosed the applicable quantitative key performance indicators (“KPIs”) in the ESG Reporting Guide and set out the criteria, methods, assumptions and references used in the calculation of the quantitative KPIs, including the sources of the key conversion factors.
量化	為全面評估本集團於二零二三／二零二四財年的ESG績效，本集團披露了ESG報告指引內適用的量化關鍵績效指標（「關鍵績效指標」），並列明瞭量化關鍵績效指標所採用的標準、方法、假設及計算的參考依據，包括主要換算因子的來源。

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Consistency	The methodologies used in the Report are consistent with those used in the reporting period for the year ended 31 March 2023 ("FY2022/2023") to allow readers to make meaningful comparisons of the Group's ESG data.
一致性	本報告採用與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」）之報告期一致的編製方法，以供讀者對本報告的ESG信息進行有意義的對比。
Balance	The Report presents the Group's ESG performance in an objective manner, the application of such principle is reflected in various sections of the Report.
平衡	本報告客觀地呈報本集團的ESG表現，相關原則的應用在本報告各章節中體現。

Description of Content

編寫內容說明

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, etc. The financial data in this Report are expressed in Hong Kong dollars. In addition, for easy reference and reading, the Report presents information on the Group's fulfillment of its ESG responsibilities, with typical examples from the enterprises under the Company. For the specific list of subsidiaries, involved in the Report, please refer to the Group's 2023/2024 Annual Report for details.

報告使用數據來源包括但不限於本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、第三方問卷調查等。本報告的財務數據以港幣為單位。此外，為便於表述，本報告表述本集團履行ESG方面的責任信息，相關典型案例來自本公司所屬企業。本次報告涉及具體附屬公司範圍，詳情請參見本集團二零二三／二零二四年度報告。

Reporting Boundary

報告範圍

Given the business nature of the Group, the boundary of the Report remains the same as in previous years. The reporting boundary has been determined based on the significance of the businesses under the Group's direct operational control and their impact on the Group's ESG performance, covering primarily 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 Report covers the operations of the whole group.

鑒於本集團的業務性質，本報告的範圍與往年相同。報告範圍是根據本集團直接營運控制下業務的重要性以及其對本集團ESG績效的影響而確定，主要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，本報告中的其他披露涵蓋整個集團的業務。

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MESSAGE FROM THE BOARD

As an investment company with a strategic mission to “build a professional, market-oriented and international investment platform”, the Group aims to create superior returns for shareholders and more value for the society. The Group follows closely the development trend of Chinese economy, technology and people’s livelihood in its investment, and capitalizes on the national strategy by focusing on industries with great development potential, including biotechnology, intelligent manufacturing, new energy, financial technology and blockchain. In FY2023/2024, the global economy slowed down for the third consecutive year due to factors such as adjustments in industrial chains, geopolitical conflicts and tightened monetary policies. China’s capital market also faced severe challenges and investment risks were on the rise.

Against this backdrop, the Group flexibly adjusted its investment strategy, adhered to its core investment philosophy of stability and achieved relatively stable returns. In the face of the complex macro environment, the Group persisted in promoting its investment business and comprehensively optimized its investment strategy, establishing four major strategies, namely unlisted equity investment, debt investment, fund investment and listed equity investment, with a focus on core shareholdings. As a result of the adjustments to our strategy, our investment portfolio has become more balanced and efficient, and our ability to withstand risk has been significantly enhanced. We have not only achieved a balance between short-term and long-term investments, but also strengthened risk management and further optimized our overall investment layout through diversified investments. At the same time, the Group focused on sustainable and long-term development and followed ESG concepts in its daily investments to create positive environmental and social impacts.

董事會致辭

作為投資公司的使命，本集團以「打造專業化、市場化、國際化的投資平台」為戰略目標，為股東創造卓越回報，為社會創造更多價值。本集團的投資賽道緊貼中國經濟、科技和民生的發展趨勢，把握國家戰略，重點關注包括生物科技、智能製造、新能源、金融科技和區塊鏈等極具發展潛力的行業。於二零二三／二零二四財年，全球經濟受產業鏈調整、地緣政治衝突及緊縮貨幣政策等因素影響，增速連續第三年放緩。中國資本市場也面臨嚴峻挑戰，投資風險攀升。在此背景下，本集團靈活調整投資策略，堅持穩健為核心的投資理念，取得了相對穩定的回報。

面對複雜的宏觀環境，本集團堅持推進投資業務，對投資策略進行了全面優化，確立了以核心持股為中心的非上市權益投資、債權投資、基金投資及上市股權投資四大策略。經過策略的調整，我們的投資組合愈發均衡、高效，抵禦風險的能力也顯著提升。不僅實現了長短期投資的平衡，亦強化了風險管理，並通過多元化投資進一步優化了整體投資佈局。同時，本集團聚焦可持續長效發展，在其日常投資當中遵循ESG理念，創造積極的環境與社會影響。

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ESG Strategy and Philosophy

To demonstrate our commitment to responsible investment in our business activities, we not only pursue high-growth investment opportunities, but also pay special attention to ESG factors in our investment activities. Therefore, we incorporate ESG performance in our selection criteria for investment projects to prevent related risks and build a robust risk identification system. The board of directors of the Company (the “Board”) attaches great importance to ESG management and is responsible for supervising, reviewing and making decisions on the Group’s ESG matters, and ensures that a meeting is convened at least once a year to collectively discuss ESG-related issues. The Board has also authorized an ESG Working Task Force to assist in the handling of related matters. For details of the structure, please refer to the section under “ESG Management Structure” in the Report. Through these measures, we ensure that our investment strategy is not only economically efficient, but also environmentally and socially responsible and promotes sustainable development.

The Group acknowledges that the steady development of its business is closely related to the support of its various stakeholders, and therefore attaches great importance to communication with internal and external stakeholders to gain a deeper understanding of their needs. In formulating our sustainable development strategy, we identify our business priorities and focus our sustainability efforts to better fulfill our mission. Stakeholder feedback will be fully discussed at the Board and the actual work will be focused on responding to the issues they are most concerned about. Through this interaction, we not only enhance transparency and trust, but also ensure that our strategies and actions truly reflect the expectations and requirements of our stakeholders.

ESG 戰略及理念

為彰顯我們在業務活動中踐行負責任投資的理念，我們在投資活動中不僅追求高增長投資機會，還特別重視ESG因素。因此，我們將ESG績效納入投資項目篩選標準，以防範相關風險並建立健全的風險識別體系。本公司董事會（「董事會」）高度重視ESG管理，負責監督、審核和決策本集團的ESG事務，並確保每年至少召開一次會議集體討論ESG相關問題。董事會還授權ESG工作小組協助處理相關事務，詳細架構請參閱本報告中的「ESG管理架構」章節。通過這些措施，我們確保投資策略不僅具有經濟效益，更兼顧環境和社會責任，推動可持續發展。

本集團深知其業務的穩健發展與各利益相關方的支持息息相關，因此高度重視與內部和外部利益相關方的溝通，深入瞭解他們的需求。在制定可持續發展戰略時，我們識別業務的優先事項，並明確可持續發展工作的重點，以更好地履行我們的責任。利益相關方的反饋將在董事會中進行充分討論，並在實際工作中重點回應他們最關心的議題。通過這種互動，我們不僅提升了透明度和信任度，還確保我們的戰略和行動切實反映利益相關方的期望和要求。

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During FY2023/2024, the Group continued to set environmental targets to highlight its commitment to sustainable development, and the Board was responsible for ensuring that these targets would be achieved by holding regular meetings to discuss, analyze and monitor the progress of their achievement. Considering its potential impact on the environment and society during the course of its operations, the Group has been actively exploring green operations and encouraging its employees, suppliers and other stakeholders to adopt green office practices through internal and external incentives to promote low-carbon lifestyles and work styles, comply with the concept of green and low-carbon development, and work together to create a low-carbon office environment.

In addition, the Group highly values the cultivation of talents to ensure continuous innovation and steady development. The Group strives to develop a team with cutting-edge technology and innovative spirit to meet the needs of its stakeholders, thereby building up a good corporate reputation and a foundation for long-term development. The Group endeavors to carefully screen suppliers in the selection process in a bid to identify and build win-win relationships with qualified suppliers. The Group also actively encourages its employees and suppliers to fulfill their social responsibilities and contribute to the community.

Looking into the Future

To demonstrate its strong commitment to corporate social responsibility, the Group has set a clear target of investing at least 5% of its total investment in green industries. As we continue to grow our core business, we are flexible and responsive to market changes, with a particular focus on ESG governance. We strictly adhere to ESG principles and pay attention to major issues raised by our stakeholders. We firmly believe that sustainable development can only be realized by striking a balance between economic, environmental and social aspects. The Group will continue to implement a prudent investment strategy, make further layout in the smart technology sector, enhance our strategic execution ability, promote the integration of technological innovation and sustainable development, strive to achieve a win-win situation in terms of economic benefits as well as environmental and social benefits, and to further enrich our investment portfolio. In our day-to-day operations, we integrate ESG strategies into our business processes, continue to improve our ESG management system, and enhance transparency and the quality of information disclosure.

於二零二三／二零二四財年，本集團繼續制定環境方面的目標以突顯其對推動可持續發展的決心，董事會則負責通過舉行定期會議，討論、分析和監督目標的實現進度，確保這些目標得以實現。考慮到其在運營過程中對環境和社會範疇的潛在影響，本集團積極探索綠色運營方式，並通過內部和外部激勵措施，鼓勵員工、供應商和其他利益相關方採納綠色辦公慣例，倡導低碳生活和工作方式，遵守綠色低碳發展理念，共同創建低碳辦公環境。

此外，本集團高度重視人才培養，以確保持續創新和穩健發展。本集團致力培養一支擁有前沿技術和創新精神的團隊，滿足利益相關方的需求，從而建立良好的企業聲譽和長遠的發展基礎。本集團致力於在選擇過程仔細篩選供應商，旨在識別並與合資格供應商建立合作共贏關係。本集團亦積極鼓勵其員工及供應商共同履行社會責任，為社區貢獻力量。

展望未來

本集團為展示其在履行企業社會責任方面的堅定決心，設定了明確目標，即綠色產業投資需佔總投資額的至少5%。在不斷壯大核心業務的同時，我們靈活應對市場變化，特別重視ESG治理，嚴格遵循ESG原則，並關注利益相關方提出的重要議題。我們堅信，只有在經濟、環境和社會各方面取得平衡，才能實現真正的可持續發展。本集團將繼續執行穩健的投資策略，深入佈局智能科技領域，提升戰略執行力，推動科技創新與可持續發展相結合，力求實現經濟效益與環境及社會效益的雙贏，並進一步豐富我們的投資組合。在日常運營中，我們將ESG戰略深度融入各項業務流程，持續完善ESG管理體系，提升透明度和信息披露質量。

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Furthermore, we have set up a dedicated ESG Working Task Force to regularly evaluate and update our ESG policies to ensure their effectiveness and foresight, as well as to advocate a green and low-carbon work and lifestyle to further promote the construction of a green culture within the company. Through these initiatives, we have not only achieved economic success, but also made positive contributions to the environment and society, aiming to bring long-term stable returns to all shareholders. Thanks to these efforts, the Group has not only intensified its internal green culture, but also ensured that its strategies and actions are following the requirements of environmental and social sustainability. We firmly believe that balanced economic, environmental and social development is the key to long-term and steady growth.

SUSTAINABLE MANAGEMENT

ESG Management Structure

The Group focuses on the responsibility management in the ESG area 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 ESG effort in a pragmatic manner. The Group regards the Board as the highest authority for ESG management. The Board leads and supervises the management of the Company's ESG affairs and includes major responsibility issues related to ESG issues in its meeting agenda. Under the leadership of the Board, all departments and employees implement relevant environmental, social and governance policies and report on material matters in the performance of their duties. Meanwhile, the Group has established up an ESG Working Task Force, comprising staff from departments such as the Company Secretary, Legal and Compliance Department, Investment Team, Investor Relations Department, Human Resources Department and Administration Department. Under the leadership of the Board, the CEO is responsible for supervising and managing the ESG Working Task Force. The ESG Working Task Force is responsible for coordinating daily ESG management, developing and implementing the annual ESG plan and organizing internal ESG-related activities for the participation of all employees of the Group, and reporting on significant matters in the performance of its duties.

此外，我們已成立專門的ESG工作小組，定期評估和更新ESG政策，確保其有效性和前瞻性，並倡導綠色低碳的工作和生活方式，進一步推動公司內部的綠色文化建設。通過這些舉措，我們不僅在經濟層面取得成功，還在環境和社會層面做出積極貢獻，力求為全體股東帶來長期穩定的回報。通過這些努力，本集團不僅提升了內部的綠色文化，還確保我們的戰略和行動符合環境和社會的可持續發展要求。我們堅信，經濟、環境和社會的均衡發展是長期穩健增長的關鍵。

可持續發展管理

ESG 管理架構

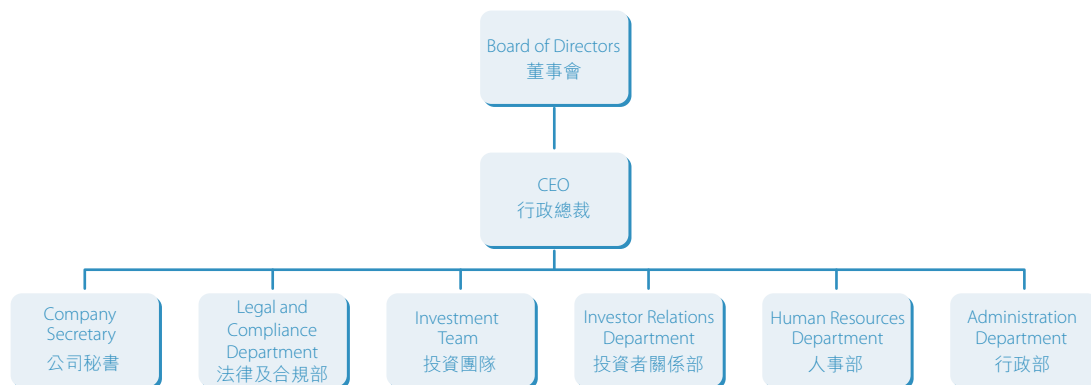
本集團專注於ESG領域的責任管理，不斷強化責任治理能力，培育負責任的企業文化，健全責任管理體系建設，以務實的態度推進ESG工作。本集團把董事會視為ESG管理的最高機構。董事會帶領並監督公司的ESG事務管理，並將涉及ESG相關問題的重大責任議題列入其會議議程。在董事會的領導下，所有部門及員工都執行相關的環境、社會及管理政策，並在履行職責時報告重大事項。同時，本集團成立了ESG工作小組，由公司秘書、法律及合規部、投資團隊、投資者關係部、人事部和行政部各部門員工組成，在董事會的領導下，由行政總裁負責監督和管理ESG工作小組。ESG工作小組負責協調日常ESG管理、制定及實施年度ESG計劃和組織內部ESG相關活動供本集團全體員工參與，並在履行職責時報告重大事項。

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Chart of ESG Management Structure

ESG 管理架構圖



In order to have a better assessment of its ESG-related risks during business development, while the Group integrates ESG considerations into operations including investment analysis, due diligence, decision-making and investment portfolio management, etc., its management framework and community strategy enable timely identification, report, discussion, and analysis of material ESG risks and opportunities faced by different departments, which allows the Group to formulate and implement 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.

為更好地評估業務發展過程中的ESG相關風險，本集團在將ESG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時，其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ESG的風險和機會，使本集團能夠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ESG風險，並致力於利用資本實力來解決緊迫的ESG問題包括環境惡化和氣候變化。

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, so as to take appropriate measures to protect investors' interests and promote sustainable development.

為管理投資組合中的ESG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ESG信息，並監測和衡量被投資方的ESG表現和相關的潛在風險，以便採取適當的措施來保護投資者利益並推動可持續發展。

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STAKEHOLDER ENGAGEMENT

The Group values communication and exchange with internal and external stakeholders, and communicates with its stakeholders through various channels to continuously listen to and understand their expectations and demands. The Group is committed to fulfilling its social responsibilities and earnestly performing its duties by optimizing the relevant management work.

利益相關方溝通

本集團重視與內外部利益相關方的溝通和交流，通過多種渠道與利益相關方交流，不斷聆聽及瞭解他們的期望和訴求。本集團努力通過優化相關管理工作來實現其社會責任，並切實履行其職責。

Stakeholders 利益相關方	Communication and Response 溝通與回應	Expectations and Demands 期望與訴求
Government and regulatory authorities 政府及監管機構	<ul style="list-style-type: none"> Supervision on the compliance with local laws and regulations Routine reports and tax payments 	<ul style="list-style-type: none"> 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
Shareholders 股東	<ul style="list-style-type: none"> Timely disclosures of information All-round risk management Unhindered communication channels with investors Improvement on integrity business regulation 	<ul style="list-style-type: none"> 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
Employees 員工	<ul style="list-style-type: none"> Performance appraisal Diversified training courses Unhindered and democratic communication channels Medical Insurance 	<ul style="list-style-type: none"> 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

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Stakeholders 利益相關方	Communication and Response 溝通與回應	Expectations and Demands 期望與訴求
Environment 環境	<ul style="list-style-type: none"> Green office Focus on environmental investment 綠色辦公 關注環境相關投資 	<ul style="list-style-type: none"> Low-carbon operations Response to climate change 低碳運營 氣候變化應對
Suppliers 供應商	<ul style="list-style-type: none"> Supplier selection and examination Green supply chain management 供應商篩選與審查 綠色供應鏈管理 	<ul style="list-style-type: none"> Honest and friendly cooperation Green procurement 誠信友好合作 綠色採購
Community and People 社區和公眾	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> 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

ANALYSIS ON MATERIAL ISSUES

In order to make the Report more responsive to stakeholders' expectations, the Group conducts materiality assessment on a regular basis to identify ESG issues that have a significant impact on the Group and its stakeholders as one of the references for sustainability work planning. During FY2023/2024, the Group invited internal and external stakeholders to participate in the materiality assessment by completing an online questionnaire. External stakeholders ranked materiality from the perspective of "importance to stakeholders", while internal stakeholders ranked materiality from the perspective of "importance to the Group".

重要性議題分析

為使本報告能夠更好地回應利益相關方的期望，本集團定期進行重要性評估工作，以識別對於本集團和利益相關方具有重要影響的ESG議題，作為可持續發展工作規劃的參考之一。於二零二三／二零二四財年，本集團邀請內部及外部利益相關方填寫網上問卷參與重要性評估。外部利益相關方從「對利益相關方的重要性」的角度對進行重要性排序；內部利益相關方從「對本集團的重要性」的角度進行重要性排序。

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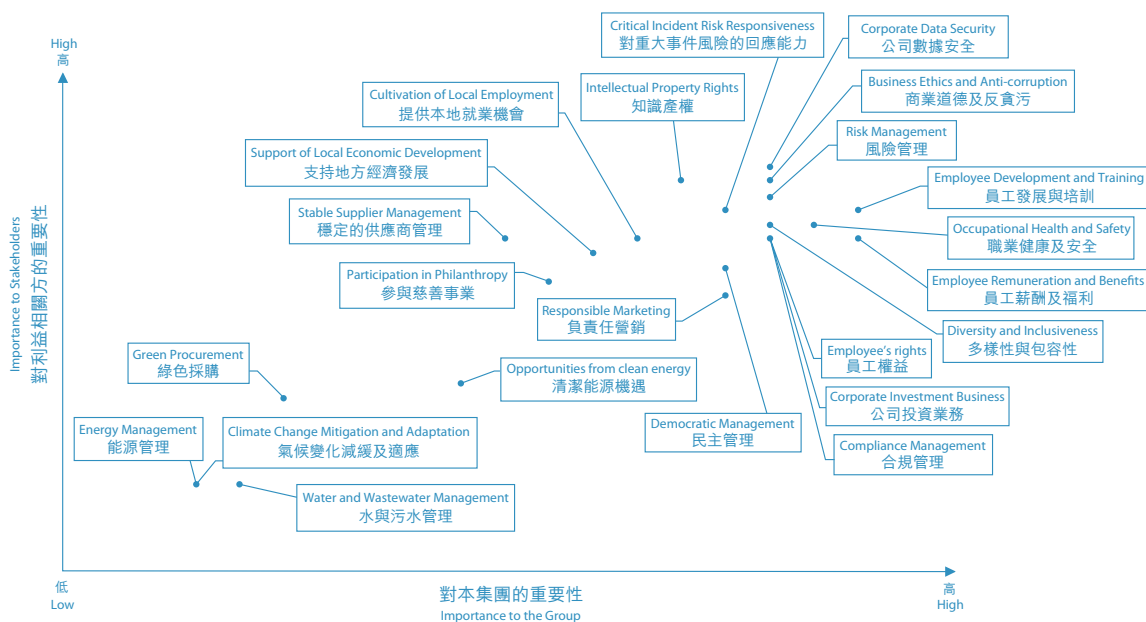
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The following is the materiality matrix for FY2023/2024:

以下為於二零二三／二零二四財年的重要性矩陣圖：

Materiality Matrix

重要性矩陣圖



CHAPTER ONE – PRACTICING THE PHILOSOPHY OF RESPONSIBLE INVESTMENT

第一章－踐行責任投資理念

As an influential investment company focusing on investment opportunities in China's high-growth industries, Wealththink AI is gradually improving the organizational structure and management, investment strategy and application, research and communication of responsible investment. We incorporate sustainable development concepts such as environmental protection and social responsibility into our investment strategies and objectives.

作為一家專注於中國高增長行業投資機會的有影響力的投資公司，華科智能投資正在逐步完善責任投資的組織架構與管理、投資策略和應用、研究和交流等方面的工作。我們將環境保護、社會責任等可持續發展理念納入我們的投資策略和目標中。

Recognizing that every investment decision has a profound impact on the portfolio and on society as a whole, we take responsibility for prudent assessment of the risks of all investment decisions and are committed to making a meaningful contribution to the allocation of capital in the future. At the same time, in order to achieve a win-win situation for our stakeholders, we continue to strengthen our efforts in anti-corruption, information security protection and compliance operation, and assume investment responsibilities.

我們深知每個投資決策都對投資組合和整個社會產生深遠影響，因此我們承擔著審慎評估所有投資決策風險的責任，並致力於為未來的資本分配做出有益的貢獻。同時，為了實現利益相關方的共贏目標，我們不斷加強反貪反腐、信息安全保護、合規運營，並承擔投資責任。

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Section 1 – Responsible Investment

China is entering a new stage of development, with a stronger foundation for development and profound changes in development conditions. Given new opportunities and challenges, it has formulated the 14th Five-Year Plan. Wealthink AI has responded positively to this plan and is committed to promoting the transformation of green finance. We recognize that every investment decision may have a profound impact on the portfolio and on society as a whole, and therefore, we have the responsibility to make careful and meticulous risk assessments on every investment decision and are committed to making a positive contribution to the allocation of capital in the future. We adhere to the principle of responsible investment, fulfill our obligations to all stakeholders, prioritize investment in areas that address ESG-related issues, and actively explore green investment opportunities to promote sustainable development. To support the development of green economy projects, the Group has subscribed for the green term deposits launched by Shanghai Pudong Development Bank. For details, please refer to the section headed “Case Study: Investing in environmental protection enterprises for promoting a green circle” in the Report.

During operation, Wealthink AI attaches great importance to the communication and collaboration with all stakeholders. At the same time, we maintain the foresight and effectiveness of our investment practices through regular risk assessment and policy adjustments. Wealthink AI will continue to focus on innovation and responsibility, actively explore new opportunities in green finance, contribute its efforts to promote sustainable development, and strive to achieve economic goals while bringing about a lasting positive impact on society and the environment.

Responsible Investment Principles and Strategies

Wealthink AI adheres to the principles of responsible investment, including but not limited to the principles of ESG integration, prudence and information transparency. By taking ESG factors into account in its investment decisions and practices, Wealthink AI works to optimize the overall performance of its investment portfolio and enhance investment returns to meet the needs of its investors.

第一節－負責任投資

中國正進入新發展階段，發展基礎更加堅實，發展條件深刻變化，面臨新的機遇和挑戰，並因而制定了「十四五」規劃。華科智能投資積極響應這一規劃，致力於推動綠色金融轉型。我們深知每項投資決策都有可能對投資組合及整個社會產生深遠影響，因此，我們有責任對每項投資決策進行謹慎而細緻的風險評估，並致力於為未來的資本分配作出積極貢獻。我們堅持負責任投資的原則，履行對各利益相關方的責任，優先將資金投向解決ESG相關問題的領域，積極拓展綠色投資機會，推動可持續發展。為落實支持綠色經濟項目的發展，本集團已認購浦發銀行推出的綠色定期存款，詳情請參閱本報告中的「案例分享：投資環保企業，助推綠色循環」章節。

在運營過程中，華科智能投資十分注重與各利益相關方的溝通和協作。同時，我們通過定期的風險評估和政策調整，保持我們的投資實踐的前瞻性和有效性。華科智能投資將繼續以創新和責任為核心，積極探索綠色金融的新機遇，為推動可持續發展貢獻力量，並致力於在實現經濟目標的同時，為社會和環境帶來持久的積極影響。

負責任投資原則及戰略

華科智能投資遵循負責任投資的原則，包括但不限於把ESG納入原則、審慎原則及信息透明原則。通過在投資決策和實踐中充分考慮ESG因素，華科智能投資致力於優化投資組合的整體表現並提高投資回報，以滿足投資者的需求。

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After nearly two decades of accumulation, the Group has again upgraded its investment strategy and established four major investment strategies: unlisted equity investment, debt investment, fund investment and listed equity investment. The core of our unlisted equity investment strategy is to seek long-term returns. We are committed to identifying and investing in unlisted companies with great growth potential, providing them with capital and resources and sharing the dividends of their long-term development. Debt investment strategy aims to achieve stable returns in a volatile market environment. The fund investment strategy utilizes the industry experience and market acumen of professional fund management companies to broadly allocate assets and diversify risks while capturing more investment opportunities. Listed equity investment strategy focuses on seizing short-term investment opportunities in the secondary market. These investments strategies are centered on the context, industry and cycle and are allocated appropriately according to background, industry and cycle.

Under the existing investment strategies, the Group actively seizes ESG-related investment opportunities. Responding to climate change has become a global consensus, and against the backdrop of carbon neutrality, the new energy sector, which focuses on photovoltaic, wind power and new energy vehicles, has a broad development prospect. The Group plans to invest more resources in the future in innovation technology companies that can help mitigate the impact of climate change and in companies exposed to risk of global warming, so as to contribute to the fight against energy depletion and climate change, and to create green returns for our shareholders.

In addition, the Group is committed to improving its internal systems to support the investment team and to help the Group understand the impact and process of sustainability through the establishment of an ESG committee for ESG integration and research. The Group is now actively promoting the establishment of the ESG committee. In the future, it is hoped that through the establishment of an independent and effective ESG committee, we can realize our ESG investment goals and expand the influence of the Group's responsible investment, so as to ensure that our investment strategies are in step with ESG principles and at the same time promote the realization of sustainable development.

經過近二十年的積累，本集團的投資戰略已再次升級，確立了四大投資策略：非上市權益投資、債權投資、基金投資及上市股權投資。非上市權益投資策略的核心在於謀求長遠收益，我們致力於發掘並投資具有巨大增長潛力的非上市企業，為其提供資本和資源，共享其長期發展的紅利。債權投資策略旨在波動的市場環境中求得穩定回報。基金投資策略通過專業基金管理公司的行業經驗和市場敏銳度，廣泛配置資產，分散風險的同時捕捉更多投資機遇。上市股權投資策略專注於捕捉二級市場短期的投資機會。這些投資策略以背景、行業和週期為中心，並根據背景、行業和週期合理配置。

在現有的投資戰略下，本集團積極把握與ESG相關的投資機遇。應對氣候變化已成為全球共識，在碳中和的大背景下，以光伏、風電、新能源汽車為主的新能源板塊具備廣闊的發展前景。本集團計劃將在未來加大資源投資於有助於緩和氣候變化影響的創科企業和有全球暖化風險的公司，為應對能源枯竭和氣候變化問題貢獻力量，也為股東創造綠色回報。

此外，本集團致力於改善內部制度，望透過建立ESG委員會進行ESG融合和研究，為投資團隊提供支持，協助本集團瞭解可持續發展的影響及進程。本集團目前正在積極推進ESG委員會的組建工作。未來，我們希望透過建立獨立、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，以確保我們的投資策略與ESG原則相一致，同時促進可持續發展的實現。

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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 Investment Committee under the Board (the “Investment Committee”) is authorized by the Board to be responsible for the evaluation and decision-making on major investment projects of the Group. Under the leadership of the Board, the Investment Committee ensures that the Group’s responsible investment practices meet the highest standards and are fully implemented, reflecting the Group’s strong focus on ESG issues. The Board stipulates two major decision-making authority standards and four decision-making tasks for the Investment Committee:

董事會下設投資委員會（以下簡稱「投委會」），並授權其負責對本集團的重大投資項目進行評估與決策。投委會在董事會的領導下，確保本集團的責任投資實踐符合最高標準並得到全面執行，體現了本集團對ESG問題的高度重視。董事會為投委會設定了兩大決策權限標準，以及四項決策任務內容：

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鉤的投資金額門檻
- 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
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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New Project Introduction Management

新項目引入管理

In terms of responsible investment management, the Group has adopted a two-way model of “top-down” and “bottom-up”.

本集團在負責任投資方面採用了「自上而下」和「自下而上」的雙向模式進行管理。

Responsible Investment Models

負責任投資模式

“Top-down” model: the management identifies investment opportunities, conducts research and due diligence with the investment team to form an investment recommendation report that is then submitted to the Company’s Investment Review Committee for approval. If approved, it will be submitted to the Board for approval based on the size of the investment.

「自上而下」模式：管理層發現投資機會，與投資團隊一起做調研和盡職調查，形成投資建議報告，提交至本公司投資評審委員會審批。如果獲得通過，再根據投資金額大小，決定是否提交董事會審批。

“Bottom-up” model: the investment team identifies investment opportunities, conducts research and forms report that is then submitted to the management for approval. After obtaining management’s approval, the investment team will conduct due diligence and prepare an investment recommendation report, which will be submitted to the Company’s Investment Review Committee for approval. If approved, it will be submitted to the Board for approval based on the size of the investment.

「自下而上」模式：投資團隊發現投資機會，進行調研並形成報告，提交管理層審批。獲得管理層批准後，開展盡職調查，形成投資建議報告，提交至本公司投資評審委員會審批。如果獲得通過，再根據投資金額大小，決定是否提交董事會審批。

External Investment Manager Selection

外部投資經理遴選

In selecting and managing external investment managers, the Group places great emphasis on the concept of responsible investment and has therefore established three relevant standards and regulations, and explicitly requires external investment managers and candidates to have demonstrated responsible investing practices before they are hired, with the aim of minimizing the impact of potential ESG and climate-related risks on the Group’s investment portfolio. Relevant standards and regulations are set out below:

本集團在選聘和管理外部投資經理時，非常重視負責任投資理念，因而制定了三項相關標準和管理條例，並明確要求外部投資經理以及候選人必須具備負責任投資的實踐能力，才會予以聘用，旨在降低潛在的ESG和氣候相關風險對本集團投資組合的影響。相關標準和管理條例如下：

Selection and management of external investment managers:

外部投資經理的選擇和管理：

- (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.

- (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。

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Investment Decision-Making Tool

The Group's business goal is not only to pursue economic returns, but also to focus on sustainable development and social well-being. Therefore, the Group always insists on making scientific and reasonable investment decisions with environmental and social responsibilities, and ensuring that ESG factors are taken into account in the investment process. In addition, we are committed to ensuring that our investment portfolio meets environmental and social standards through a rigorous and comprehensive assessment of potential investment targets using a combination of positive and negative screening.

In addition, the Group has actively responded to the "carbon peak and carbon neutral" dual-carbon goal proposed by the PRC government by formulating a clear strategy and action plan, aiming to contribute to the realization of the country's environmental protection goal while bringing long-term economic benefits to investors through its efforts.

投資決策工具

本集團的業務目標不僅在於追求經濟回報，更關注可持續發展和社會福祉。因此，本集團在投資過程中始終堅持做出科學合理、具備環境和社會責任的投資決策，並確保對ESG因素的關注。此外，我們致力於採用正面和負面篩查相結合的方法，對潛在的投資目標進行嚴格且全面的評估，以此確保我們的投資組合符合環境和社會標準。

此外，本集團積極響應中國政府提出的「碳达峰、碳中和」雙碳目標，制定了明確的戰略和行動計劃，旨在通過努力，在為投資者帶來長遠經濟利益的同時，還能夠為實現國家的環保目標貢獻力量。

Screening Methods

篩查方法

Positive Screening: take new energy as one of the key investment areas. Within this area, to conduct in-depth research, evaluation and calculation of potential investment targets to select investment projects with environmental, social and economic benefits.

正面篩查：將新能源作為重點關注的投資領域之一。在該領域內，對潛在投資標的進行深入調研、評估和測算，以甄選出既具有環境以及社會效益又具備經濟效益的投資項目。

Negative Screening: the Group strictly prohibits investments in the following sectors: military, tobacco, gaming, etc. We are also determined to stay away from other sectors with significant ESG risks. Specifically, these prohibited industries include but not limited to the military industry which involves the manufacture and sale of weapons, the industries that produce and sell tobacco products, and the gambling-related gaming industry.

負面篩查：本集團嚴格禁止投資於以下行業：軍工、煙草、博彩等。同時，對於其他存在重大ESG風險的行業，我們也堅決避而遠之。具體而言，這些被禁止的行業包括但不限於涉及武器製造和銷售的軍工行業，生產和銷售煙草製品的行業，以及與賭博相關的博彩行業。

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Results of Full-chain Responsible Investment

The Group has formulated specific implementation methods for each asset class based on its own investment philosophy, characteristics of the subject and actual situation. Through ESG quantitative evaluation, specialized risk assessment, prudent principles, sustainable development thematic investment and other responsible investment strategies, the Group promotes ESG integration in the investment process through multiple methods and channels, and adequately manages the ESG risks of each type of investment target. 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 ESG risks and opportunities, and to efficiently formulate and implement responses.

In FY2023/2024, the Group invested in a total of 65 projects and exited from 17 projects. The Group not only actively invested in a number of projects, but also focused on the development of the green finance sector, specifically participating in green finance projects and actively exploring more related green opportunities. At the same time, the Group actively seeks to cooperate with relevant partners to further promote green economy and sustainable development.

全鏈負責任投資成果

本集團根據自身投資理念、標的特徵及實際情況制定各資產類別專有實施方法，通過ESG量化評價、專項風險評估、審慎原則、可持續發展主題投資等負責任投資策略，多方式多渠道地推進投資流程中的ESG整合，充分管理各類投資標的ESG風險。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ESG的風險和機會，能夠高效地制定及實施應對措施。

於二零二三／二零二四財年，本集團共投資項目數為65個，已退出項目數為17個。本集團不僅積極投資多個項目，還專注於發展綠色金融領域，具體落實參與綠色金融項目，並積極發掘更多相關綠色機遇。同時，本集團積極尋求與相關合作夥伴合作，以進一步推動綠色經濟和可持續發展。

Case Study: Investing in environmental protection enterprises for promoting a green circle

The Group maintains its focus on investment in the field of hazardous waste management. Since 2019, it has invested in Dexing Yifeng Recycled Nonferrous Metals Co., Ltd., which focuses on resource regeneration and is committed to the development of circular economy and carrying out projects of harmless waste residue and comprehensive recovery and recycling of polymetallic materials. Through this investment project, the Group has promoted the green development of a physical enterprise with its capital power and made positive contributions to the green circular economy. In FY2023/2024, Dexing Yifeng added 5 new invention patents on the basis of the original 4 invention patents, 46 utility models patents and 1 engineering technology research center, and obtained the qualifications and honors of Specialized and Sophisticated SME of Jiangxi Province (江西省專精特新中小企業), Little Giant Enterprise of Jiangxi Province (江西省小巨人企業), etc., and applied for the qualification of Green Factory.

案例分享：投資環保企業，助推綠色循環

本集團對有害廢物管理領域的投資持續保持關注，並於二零一九年起投資德興市益豐再生有色金屬有限責任公司，其專注於資源再生，致力於建立循環經濟，並實施廢渣無害化和多金屬綜合回收循環利用等項目。本集團通過這一投資項目，以資本的力量推動實體企業的綠色發展，並為綠色循環經濟做出了積極貢獻。二零二三／二零二四財年，德興益豐在原有的發明專利4個，實用新型專利46個及1個工程技術研究中心的基礎上，新增5項發明專利，並獲得了江西省專精特新中小企業，江西省小巨人企業等資質及榮譽，並已申報綠色工廠資質。

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Case Study: Subscribing for green term deposits to take an active part in green finance

To support the development of green economy projects, the Group has subscribed for green term deposits launched by Shanghai Pudong Development Bank. This aims to invest in eligible green economy projects in areas such as renewable energy, energy efficiency improvement and pollution prevention. By subscribing for time deposits, the Group has further seized the opportunities of green finance and actively contributed to the sustainable development of the economy and the environment, demonstrating our strong commitment to a greener future.

案例分享：認購綠色定期存款，積極參與綠色金融

為支持綠色經濟項目的發展，本集團已認購浦發銀行推出的綠色定期存款。此舉旨在投資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領域。通過認購定期存款，本集團進一步抓住綠色金融機遇，積極為經濟和環境的可持續發展做出貢獻，彰顯了我們對更綠色未來的堅定承諾。

Case Study: Joint Establishment of BEFS to Promote Water Resource Protection

In 2017, the Group was in collaboration with Beijing Enterprises Water Group ("BEWG") to jointly 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.

案例分享：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，共同促成了北控金服（北京）投資控股有限公司（「北控金服」）的成立。通過創立北控金服，本集團進一步強調了改善水資源循環利用和水生環境的重要性，從資本的角度加強了對水資源管理與保護的影響力，持續為環境保護貢獻力量。

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

In FY2019/2020, the Group acquired Dagang Holding Group Co. Ltd. ("Dagang Holding Group") to strengthen its investment layout in the area of sustainable development. The acquisition involved a total of 63,202,590 shares, representing 19.9% of the total share capital of Dagang Holding Group. As a comprehensive high-tech enterprise, Dagang Holding Group focuses on the development and manufacture of high-end road equipment, urban road smart operation and maintenance, and recycling of mixed hazardous waste and solid waste. In addition, Dagang Holding Group has also been actively expanding its business presence 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), a company engaged in non-ferrous metal recycling in Hunan Province, China, in 2019. Through the equity investment in Dagang Holding Group, the Group has further consolidated its participation in the environmental protection field and is committed to minimizing the negative impacts of waste and promoting the recycling of resources.

案例分享：入股投資達剛控股，減少廢棄物負面影響

本集團於二零一九／二零二零財年收購了達剛控股集團股份有限公司（「達剛控股」），以加強在可持續發展領域的投資佈局。此次收購涉及達剛控股合共63,202,590股股份，佔其總股本的19.9%。作為一家綜合性高科技企業，達剛控股專注於開發和製造高端道路設備、智能城市道路運維以及混合有害廢物和固體廢物回收利用。此外，達剛控股還積極拓展業務領域，於二零一九年收購了於中國湖南省從事有色金屬回收的公司—眾德環保科技有限公司52%的總權益。通過入股投資達剛控股，本集團進一步鞏固了在環保領域的參與，並致力於減少廢棄物的負面影響，促進資源的循環利用。

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Section 2 – Information Security

In the investment sector, corporate information data and network security are of great importance as they are directly related to the accuracy of investment decisions and the protection of investor information. Wealththink AI recognizes that any data leakage or network security bug may have a serious impact on its reputation and investor trust. Therefore, we attach great importance to information security management and have formulated a series of policy documents, including the Employee Handbook, Disclosure Policy and other data security policies, which clearly stipulate the requirements for the protection and management of confidential information including business secrets. In addition to the formulation of relevant policies, the Group has adopted multi-pronged management measures, including physical, administrative and technical means. All staff and data users are required to strictly comply with the requirements in all aspects in terms of network, hardware, software, electronic information, data backup, anti-virus, account password maintenance and user responsibilities.

In terms of information security, the Group prohibits any unauthorized person from accessing or logging into the Group's information systems and reduces operational risks arising from information technology system malfunctions through regular data backups of its major data processing systems. This helps to strengthen the management of confidential information and confidentiality agreements. In addition, the Group requires its employees not to disclose any critical information, including investor information, departmental information, office information and staff information, to external parties or unrelated colleagues, and requires them to strictly perform the Group's internal system. Employees are required to properly handle confidential information before leaving the office, such as placing it in a dedicated filing cabinet and locking it up, and all confidential documents that are no longer needed for use must be shredded. In terms of information technology, to ensure the security of confidential information storage, the Group has encrypted computer terminals and record access to confidential documents to prevent unauthorized access, thereby effectively preventing data leakage and information tampering and protecting the interests of the Group and its investors.

第二節－信息安全

在投資領域，企業的信息數據和網絡安全尤為重要，因為其直接關係到投資決策的準確性和投資者信息的保護。華科智能投資認識到任何數據洩露或網絡安全漏洞都可能對其聲譽和投資者信任造成嚴重影響。因此，我們高度重視信息安全管理，並制定了一系列政策文件，包括《員工手冊》、《披露政策》和其他數據安全政策，明確規定了對商業秘密等保密資料的保護和管理要求。除了制定相關政策，本集團還採取了多管齊下的管理措施，包括物理、行政和技術手段。我們要求所有員工和數據使用者嚴格遵守網絡、硬件、軟件、電子信息、數據備份、防病毒、賬號密碼維護和使用者責任等各方面的規定。

在信息安全方面，本集團禁止任何未經授權人士進入或登入本集團的信息系統，並透過定期對其主要數據處理系統進行數據備份，減少出現因信息技術系統故障而引起的操作風險。此舉有助於加強對機密信息和保密協議的管理。此外，本集團要求員工不得向外部人員或無關同事透露任何關鍵信息，包括投資者信息、部門信息、辦公室信息和員工信息等，且要求員工必須嚴格執行本集團內部制度。員工在離開辦公場所前必須妥善處理機密信息，如把其放置於專門的文件櫃中並鎖好，且所有不再需要使用的機密文件均須經過粉碎處理。在信息技術方面，為確保機密資料的存放安全，本集團對存有機密文件的電腦終端和記錄訪問進行了加密措施，防止未經授權的訪問，從而有效地防範數據洩露和信息篡改，保障本集團及其投資者的利益。

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Moreover, to protect business secrets and prevent the risk of information leakage, the Group enters into confidentiality agreements with counterparties or incorporates confidentiality clauses in commercial contracts in accordance with actual needs during business operations. At the same time, we provide information security training every year to all employees and all third-party personnel who have access to information assets to enhance information security awareness and information protection capabilities. Through the above measures, we are not only able to effectively minimize the risk of information leakage, but also further enhance the overall level of information security to ensure the robustness of our business operations and the security of our data, and to safeguard our reputation and the trust of our investors. In FY2023/2024, there was no incident of confidential or sensitive data leakage of the Group.

Section 3 – Compliance Operation

Wealththink AI is committed to continually improving its internal compliance levels, always upholding the core values of honesty, integrity and fairness. To ensure that our operations meet the highest standards, we constantly improve our internal compliance level and enhance our employees' compliance awareness and capability through training. In our operations, we ensure strict compliance with the laws and regulations of various countries and regions, including but not limited to the Civil Code of the People's Republic of China, the Company Law of the People's Republic of China, as well as the Listing Rules, the Companies Ordinance and the Securities and Futures Ordinance of the Hong Kong Special Administrative Region. We firmly believe that compliance operation is the basis for an enterprise to achieve long-term and steady development and sustainable growth and win the trust of investors and partners.

Management System

Wealththink AI is persistent in improving and perfecting its compliance management system. In particular, the Legal Affairs, Compliance and Risk Management Department (the "Legal Department") is the department primarily responsible for compliance management, while various departments such as the Finance Department, Human Resources Department, Investment Department and Investor Relations Department assist in the execution and implementation of compliance requirements within their respective scope of responsibility. The Board is primarily responsible for ensuring the soundness and effectiveness of the Group's compliance management system.

此外，為保護商業機密並防範信息洩露風險，本集團在業務運作中，根據實際需求與交易方簽訂保密協議或在商業合同中加入保密條款。同時，我們每年為全體員工及所有能夠接觸信息資產的第三方人員提供信息安全培訓，以提升信息安全意識和信息保護能力。通過上述措施，我們不僅能有效減少信息洩露的風險，還能進一步提升整體的信息安全水平，確保業務運營的穩健性和數據的安全性，維護我們的聲譽和投資者的信任。於二零二三／二零二四財年，本集團未發生機密或敏感數據洩露的事件。

第三節－合規運營

華科智能投資致力於不斷提升其內部合規水平，始終堅持以誠實、正直和公平為核心價值觀。為了確保我們的運營符合最高標準，我們不斷提升內部合規水平，通過培訓提高員工的合規意識和能力。運營過程中，我們確保嚴格遵守各國和地區的法律法規，其中包括但不限於《中華人民共和國民法典》、《中華人民共和國公司法》以及香港特別行政區的《上市規則》、《公司條例》和《證券及期貨條例》等。我們堅信，只有在合規運營的基礎上，企業才能實現長期的穩健發展和可持續增長，贏得投資者和合作夥伴的信任。

管理體系

華科智能投資堅持不懈，持續改進和完善其合規管理體系。其中，法務、合規及風險管理部（簡稱「法規部」）是主要負責合規管理的部門，同時，財務部、人力資源部、投資部和投資者關係部等各部門在各自的職責範圍內協助執行和落實合規要求。董事會的主要職責則為確保本集團合規管理體系的健全性及有效性。

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The Group understands that legal and compliant operation is the cornerstone for sustainable development. To this end, we have established a standing mechanism for the identification of laws and regulations and have assigned the Legal Department as the department primarily responsible for identifying, coordinating and evaluating laws and regulations that may have a significant impact on our operations. The Legal Department is also required to report to the management in a timely manner based on the extent of the impact of these laws and regulations on our operations. Other departments are also expected to assist the Legal Department in executing and implementing compliance requirements within their respective scope of responsibility. Meanwhile, to manage different compliance issues, the Board, with the assistance of the Legal Department, will formulate corresponding systems to strengthen internal control management, ensure compliance operations and enhance corporate reputation.

The Group keeps improving its compliance management system to respond to regulatory changes in the future and has taken the following measures:

- The Board has established the Group's purpose, value and strategy, and disclosed the same in the Annual Report. The Board believes these purpose, value and strategy are aligned with the Group's culture.
- The Group has formulated the Policy on Succession Planning for Directors and Senior Management (《關於董事及高級管理人員繼任計劃之政策》) to facilitate the alignment of the objectives of medium- and long-term talent management planning and succession planning, so as to insulate the Group's daily operations from, and mitigate the risks associated with, the potential negative impact of the departure, temporary absences and personnel transitions of directors, senior management or other key position holders.

本集團深知合法合規運營是可持續發展的基石。為此，我們建立了常態化的法律法規識別機制，並委派法規部作為主要負責部門，負責識別、統籌和評估可能對我們經營產生重大影響的法律法規。法規部還需根據這些法律法規對本集團運營的影響程度，及時向管理層報告。其他部門也應在各自的職責範圍內協助法規部執行和落實合規要求。同時，為管理不同的合規議題，董事會會在合規部門的協助下，制定相應的制度以加強內部控制管理，確保合規運營，提升企業聲譽。

本集團持續優化其合規管理體系，以應對未來的監管變化，並採取以下相關的措施：

- 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。
- 本集團已制定《關於董事及高級管理人員繼任計劃之政策》，促進中、長線人才管理規劃與繼任計劃的目標相統一，使本集團的日常運作免遭董事、高級管理人員或其他關鍵職位人士的離職、臨時缺位和人員過渡帶來的潛在負面影響，並減緩有關風險。

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- The Group has formulated the Declaration and Outline for the Debt Investments Management System (《債權投資管理制度宣言及大綱》) and in active response to the concerns and requests of the Hong Kong Securities and Futures Commission and the Accounting and Financial Reporting Council which issued a joint statement in July 2023 in relation to loans, advances, prepayments and similar arrangements, the Group plans to continue to review and revise its existing effective policies and procedures applicable to debt investments.
- The Group has formulated the Policy on Anti-Money Laundering, Counter-Terrorist Financing and Counter-Proliferation Financing (《打擊洗錢、恐怖分子資金籌集及大規模毀滅武器擴散資金籌集政策》), the “New Anti-Money Laundering Policy”) to ensure that the Group achieves full legal compliance in its daily business and operations, including but not limited to the aspects of combating money laundering, terrorist financing and financing of proliferation of weapons of mass destruction.
- The Group adopted the “Whistleblowing, Anti-bribery and Corruption Policy” 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.
- 本集團已制定《債權投資管理制度宣言及大綱》，同時為積極響應香港證券及期貨事務監察委員會與會計及財務匯報局於二零二三年七月就有關貸款、墊付款項、預付款及類似安排發出了一份聯合聲明聯合聲明的關注和要求，本集團計劃繼續檢視和修訂本集團現行有效的適用於債權投資的政策和程序。
- 本集團已制定《打擊洗錢、恐怖分子資金籌集及大規模毀滅武器擴散資金籌集政策》(「新反洗錢政策」)，以確保本集團在日常業務和運營過程中，在包括但不限於打擊洗錢、恐怖分子資金籌集及大規模毀滅武器擴散資金籌集層面達至充分合法合規。
- 本集團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

The Group has a zero-tolerance approach to business ethics compliance. In order to set an example, under the supervision of the Board, 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. By implementing these stringent compliance measures, we not only ensure the legality and compliance of our operations, but also set an example for our employees, urging all of them to comply with the relevant regulations more conscientiously and to work together to safeguard the integrity and reputation of the Group.

We are fully aware that business ethics is the key to achieving long-term and steady development of an enterprise. Therefore, the Group continues to improve its internal control system and constantly strengthens its control procedures and measures to ensure that compliance requirements are effectively implemented. At the same time, the Group attaches great importance to business ethics and is committed to incorporating this concept into the daily work of its employees. To ensure that employees strictly comply with laws and regulations and adhere to business ethics, the Group has formulated and implemented a series of systems to address business ethics-related issues such as conflict of interest and anti-corruption, and has ensured that the requirements of the systems are strictly and effectively implemented by employees through training. The systems related to internal control and management of business ethics include but not limited to 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 others.

商業道德

在商業道德遵守方面，本集團持有零容忍態度。為以身作則，由董事會監督下，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）和《防止賄賂條例》（香港法例第201章）等法律法規。通過實施這些嚴格的合規措施，我們不僅確保了運營的合法性和合規性，同時也為員工樹立了榜樣，促使全體員工更加自覺地遵守相關規定，共同維護本集團的誠信和聲譽。

我們深知，商業道德是企業實現長期穩健發展的關鍵。因此，本集團持續完善內部控制制度，不斷加強控制程序和措施，確保合規要求得到有效執行。同時，本集團高度重視商業道德，並致力於將這一理念貫穿於員工的日常工作中。為確保員工嚴格遵守法律法規、恪守商業道德，本集團制定並實施了一系列制度，以針對利益衝突、反腐敗等商業道德相關問題，並通過培訓，確保制度要求得到員工嚴格且有效的執行。與商業道德內控管理有關的制度包括但不限於《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。

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Conflict of Interest

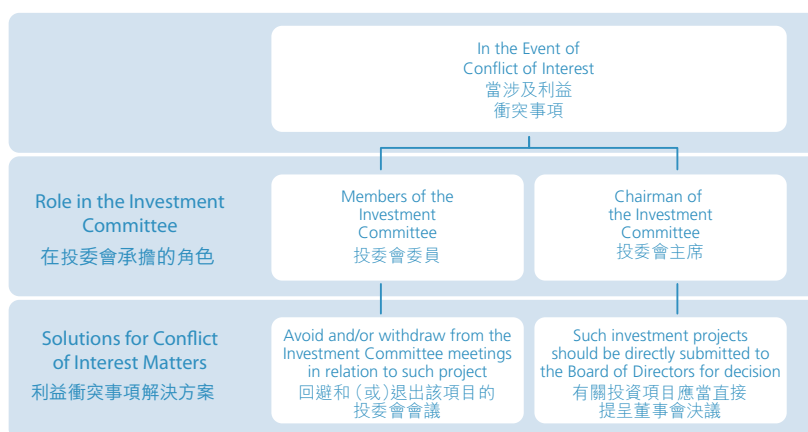
To avoid unethical behavior such as irregular operation or insider trading, the Group sets requirements in the Employee Handbook, that all employees are required to declare their interests in their own accounts and those of their direct relations, and to report transactions in their accounts for the current period. In addition, in order to prevent the occurrence of transactions related to the subject company, the Group has formulated the Declaration of Relationship with Listed Companies and/or Listing Applicants And Outside Directorships and/or Business Interests and other internal management systems, requiring employees to report truthfully and timely to the Legal and Compliance Department and to update the relationship with the subject company at any time.

Resolution of matters involving conflicts of interest

利益衝突事項

為了避免違規操作或內幕交易等不道德行為，本集團在《員工手冊》中要求所有員工對自己及其直接關係人的賬戶進行利益申報，並報告當期賬戶的交易情況。此外，為了防止與標的公司有關聯的交易發生，本集團制定了Declaration of Relationship with Listed Companies and/or Listing Applicants And Outside Directorships and/or Business Interests等內部管理制度，要求員工如實、及時地向法律及合規部匯報，並隨時更新與標的公司的關係。

涉及利益衝突事項解決方案



Anti-Corruption

Anti-corruption is the key element for sound and compliant operations. At the same time, maintaining business integrity not only helps to enhance productivity, but also improves employee morale and the overall work atmosphere. By strictly adhering to business ethics, we are committed to fostering a transparent, fair and positive working environment, thereby realizing sustainable corporate development. To ensure strict compliance by our employees, the Group not only sets out clear requirements to prevent bribery, acceptance of advantages, offer of advantages, abuse of authority and improper use of company information, but also provides training to employees from time to time. The main purpose of these trainings is to strengthen the compliance awareness of our employees, ensure their strict compliance with the requirements and to effectively prevent the risk of law breakers taking advantages of our employees for illegal activities.

反腐倡廉

反腐倡廉是穩健和合規運營的關鍵要素。同時，保持誠信經營不僅有助於提升生產力，還能提高員工士氣和整體工作氛圍。通過嚴守商業道德，我們致力於營造一個透明、公正和積極的工作環境，從而實現企業的可持續發展。為確保員工嚴格遵守規定，本集團不僅明確制定了防止賄賂、收受利益、提供利益、濫用職權和不當使用公司資料等方面的要求，亦會不定期為員工提供培訓。這些培訓的主要目的是強化員工的合規意識，確保他們嚴格遵守規定，並有效防範不法分子利用員工進行非法活動的風險。

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To ensure that the Group's zero-tolerance approach to bribery and corruption is implemented among its employees, it has formulated and implemented a series of 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, etc., to prevent any misconduct or negligence in duties, and to raise the awareness of employees on the relevant rule of law and compliance. Through these measures, we are committed to safeguarding the integrity and reputation of the Company and ensuring sound and compliant business operations. In FY2023/2024, there were no internal staff violations or corruption lawsuits in the Group.

為了確保本集團對賄賂及貪污等行為的零容忍態度能在員工中得以貫徹落實執行，其制定並實施了一系列措施，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、投資管理表以及反貪腐培訓等，以防止任何不當行為或職務疏忽，從而提升員工對相關法治和合規意識。通過這些措施，我們致力於維護企業的誠信和聲譽，確保業務運營的穩健和合規。於二零二三／二零二四財年，本集團未出現內部員工違紀事件或貪污訴訟事件。

Case Study: Actively Promoting Anti-Corruption Training and Education

On 27 March 2024, the Company invited an external consultant body along with a law firm to provide compliance and anti-corruption training to all directors and employees for FY2023/2024, which was held in the form of an online conference to fully facilitate the participation of directors and employees who are located in different areas of the world. The training covered topics related to enforcement and sanctions, directors' responsibilities, continuous professional development and anti-corruption case studies.

案例分享：積極推動反貪反腐的培訓與教育

二零二四年三月二十七日，本公司邀請外部諮詢機構連同律師事務所為全體董事和員工提供了二零二三／二零二四財年的合規及反貪污培訓，本次培訓以線上會議的形式舉行，為身處各地的董事和員工充分提供了參會便利。本次培訓涵蓋了執行及制裁、董事責任、持續專業發展、反貪案例分析等相關議題。

Whistleblowing Mechanism

While upholding corporate ethics, we attach great importance to the rights and interests of whistleblowers. Our Reporting and Anti-Corruption and Bribery Policy aims to protect the rights of employees or any third-party whistleblowers by ensuring that the identity of the whistleblower will not be disclosed without his/her consent or relevant legal requirements, and that confidentiality requirements are strictly enforced, so that whistleblowers can safeguard our ethical standards without any worries. The Group provides a variety of reporting channels, including written reports, postal mail and e-mail, to ensure that whistleblowers can submit their reporting information conveniently and securely, and to further enhance transparency and integrity within the enterprise. Regardless of the outcome of the report, we highly value the protection of whistleblowers to ensure that their legitimate rights and interests will not be infringed upon.

舉報機制

在維護企業道德的同時，我們高度重視舉報人的權益。我們的《舉報及反貪污賄賂政策》旨在保護員工或任何第三方舉報人的權利，確保在未獲得舉報人同意或無相關法律要求的情況下，不會洩露其身份，並嚴格落實保密要求，使舉報者能夠無後顧之憂地維護我們的道德標準。本集團提供多種舉報渠道，包括書面報告、郵寄和電子郵件等，確保舉報人能夠便捷、安全地提交舉報信息，進一步提升企業內部的透明度和誠信度。無論舉報結果如何，我們都高度重視對舉報人的保護，確保其合法權益不受侵犯。

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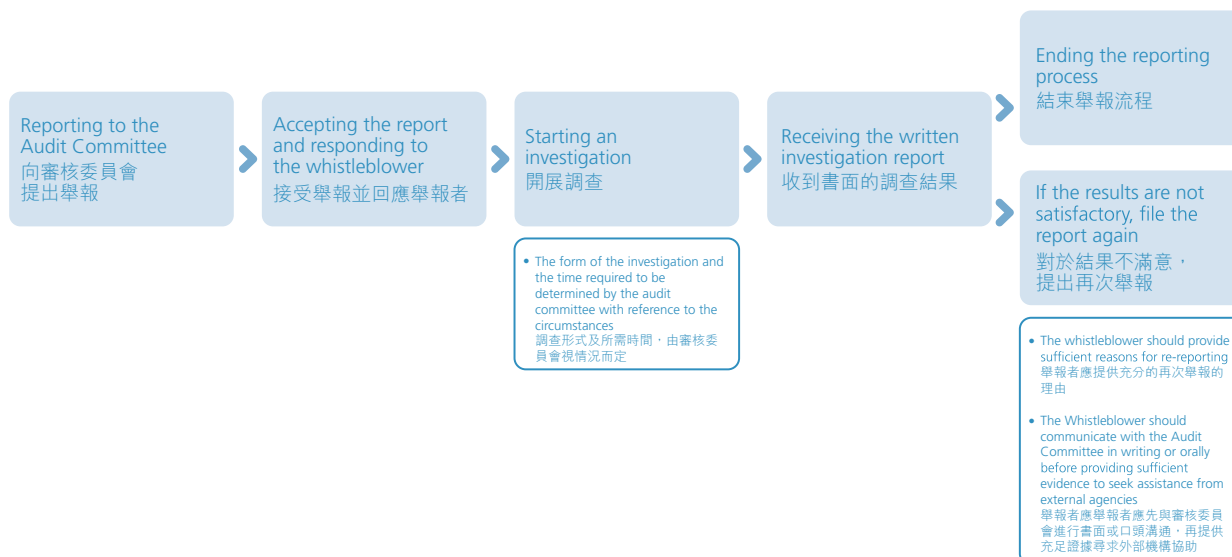
Reporting Channels

舉報途徑



Reporting Procedure

舉報流程



Investor Services and Marketing

投資者服務及營銷

In FY2023/2024, 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 but not limited to the following:

於二零二三／二零二四財年，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，包括但不限於：

- 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;
- 《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》；

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- Companies Act (2021 Revision), Laws of Cayman Islands;
- 《公司法(二零二一年修訂本)》，開曼群島法律；
- Company Law of the People's Republic of China;
- 《中華人民共和國公司法》；
- Securities Law of the People's Republic of China;
- 《中華人民共和國證券法》；
- Trust Law of the People's Republic of China;
- 《中華人民共和國信託法》；
- Contract Law of the People's Republic of China;
- 《中華人民共和國合同法》；
- Companies Ordinance (Cap. 622 of the Laws of Hong Kong);
- 《公司條例》(香港法例第622章)；
- Securities and Futures Ordinance (Cap. 571 of the Laws of Hong Kong);
- 《證券及期貨條例》(香港法例第571章)；
- Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong); and
- 《個人資料(私隱)條例》(香港法例第486章)；及
- Consumer Council Ordinance (Cap. 216 of the Laws of Hong Kong).
- 《消費者委員會條例》(香港法例第216章)。

As an investment company within the meaning under Chapter 21 of the Listing Rules, the Group does not provide services or products 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.

本集團作為《上市規則》第21章所定義的投資公司，在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」和「產品及服務的投訴數目」等議題不適用於本集團。

The Group firmly believes that integrity is the cornerstone of building investor trust and maintaining the reputation of a company. Therefore, we strictly comply with the Advertising Law of the People's Republic of China and other laws and regulations relating to advertising, and any form of false or exaggerated publicity is strictly prohibited. All promotional materials are subject to the approval of the Legal and Compliance Department before release to check for potential misrepresentation or exaggeration so that timely corrections can be made. Through this stringent review mechanism, we ensure the truthfulness and compliance of our promotional content to further enhance the credibility of our company.

本集團堅信誠信是建立投資者信任和維護公司聲譽的基石。因此，我們嚴格遵守《中華人民共和國廣告法》等廣告相關法律法規，嚴格禁止任何形式的虛假或誇大宣傳。所有宣傳材料在發佈前都需經過法律及合規部的審批，以檢查是否存在潛在的失實陳述或誇大宣傳，從而及時進行糾正。通過這一嚴格的審核機制，我們確保宣傳內容的真實性和合規性，進一步提升公司信譽。

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To better take into account the expectations and needs of investors in our decision-making process, the Group has set up a dedicated feedback channel to ensure that they can easily express their concerns and expectations. To this end, in addition to establishing various channels to maintain close communication with our stakeholders, the Group also actively participates in industry forums and roadshows through which we engage in in-depth dialogues with our stakeholders on issues of concern to them and the latest industry trends. At the same time, these activities not only enable us to understand the real needs and concerns of our stakeholders in a timely manner, but also enhance transparency and their trust in us.

Section 4 – Intellectual Property Rights

Wealththink AI attaches great importance to the application and protection of intellectual property rights, and manages intellectual property rights throughout the entire process of its business and strictly complies with all relevant laws and regulations. The Group has investment activities as its principal business operation. The major intellectual property rights involved in the Group's operation process include its trademarks, research reports produced by the Group and similar works, and do not involve intellectual property rights such as invention and utility model patents.

Intellectual Property Rights Management

We are well aware of the importance of effective intellectual property rights management to the security of business operations. The Group strictly complies with the Patent Law of the People's Republic of China, Trademark Law of the People's Republic of China and other relevant laws and regulations, and continuously improves its internal control system. The Group is committed to standardizing and sorting out the processes of application, approval, management and use of various types of intellectual property rights, improving the intellectual property rights management system and enhancing the level of intellectual property rights management.

為了在決策過程中能更充分地考慮投資者的期望和需求，本集團設立了專門的反饋渠道，確保其能夠便捷地表達他們的關注點和期望。為此，本集團除了設立多種渠道與利益相關方保持密切溝通，亦會積極參與行業論壇和路演等活動，通過這些平台與利益相關方進行深入對話，探討他們關心的議題和最新的行業趨勢。同時，這些活動不僅使我們能夠及時瞭解利益相關方的真實需求和關注點，還能增強透明度，提升他們對我們的信任度。

第四節－知識產權

華科智能投資高度重視知識產權的申請和保護，將知識產權管理貫穿於業務的全流程，並嚴格遵守各項相關的法律法規。本集團以投資活動為其主要經營業務，本集團的運營過程中涉及的主要知識產權包含其商標、由本集團製作的研究報告和類似作品等，並不涉及發明、實用新型專利等知識產權。

知識產權管理

深知有效的知識產權管理對企業運營安全的重要性。本集團嚴格遵守《中華人民共和國專利法》、《中華人民共和國商標法》等相關法律法規，並不斷完善內部控制制度。本集團致力規範化並梳理各類知識產權的申請審批、管理使用等流程，完善知識產權管理體系，提升知識產權管理水平。

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Regarding the Group's copyright, we will attach a copyright description to the independently produced research reports, industry analysis, and other materials of similar works to clarify the ownership. Apart from protecting our own intellectual property rights, the Group also highly respects and protects the copyright of every work and material. Therefore, to avoid infringement and other negative incidents, we require our employees to cite the source or obtain the consent and authorization of the original copyright owner when quoting materials such as text, statements, pictures and films, etc. This ensures that we respect and protect intellectual property rights, prevents legal disputes, and enhances the reputation. Respecting the intellectual property rights of others helps to build good industry relations and promotes the innovation and healthy development of the entire industry.

In FY2023/2024, 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, effectively protecting the Group's technological innovations and enhancing its intellectual property advantages. These trademarks remain in force under the applicable trademark classes to meet the Group's actual business needs. In addition, the Group will regularly review, and apply for and/or change trademark registration as needed according to the development of new business.

The Group has established a daily monitoring and rights defense mechanism for intellectual property rights such as trademarks and copyrights. When the Group's rights and interests are infringed upon, such as when external organizations reproduce or publish the Group's research reports for profit without permission, the Group will refer the matter to the relevant department for action, and safeguard the Group's legitimate rights and interests in accordance with relevant laws and regulations.

對於本集團的著作權，我們在獨立製作的研究報告、行業分析等同類作品中都會附註版權說明，明確著作權歸屬。除了保護自身的知識產權外，本集團亦高度尊重和保護每一份作品和材料的著作權。因此，為避免侵權等負面事件的發生，我們要求員工在引用文字、陳述、圖片、影片等材料時，必須註明來源或取得原著作權人的同意和授權，確保我們對知識產權的尊重和保護，防止法律糾紛，增強聲譽。尊重他人的知識產權有助於建立良好的行業關係，並推動整個行業的創新和健康發展。

於二零二三／二零二四財年，本集團的商標包括文字、圖形以及圖文組合，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，有效保護了本集團的技術創新成果，增強了知識產權優勢。這些商標在適用的商標類別下有效存續，以滿足本集團實際業務需求。此外，本集團會定期進行檢查，並根據新業務發展的情況，根據需要申請和（或）變更商標註冊登記。

本集團針對商標、著作權等知識產權建立了日常監控和維權機制。當本集團的權益受到侵害時，例如外部機構未經允許私自轉載、發佈本集團的研究報告以牟利等行為，本集團將會交由相應部門處理，並將依據相關法律法規以維護本集團的合法權益。

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CHAPTER TWO – ENVIRONMENTAL RESPONSIBILITY

第二章－環境責任

Wealththink AI advocates the concept of low-carbon and environmental protection, pays attention to the impact of its own development on the environment and society, and endeavors to integrate the concept of green and low carbon development into the whole process of daily operation and management, and strives to reduce the impact of various business activities on the environment. In daily operation, employees' awareness of environmental protection are enhanced through the implementation of relevant energy-saving and emission reduction measures, and resource-saving plans in regulating energy consumption, use of water resources, waste management, etc., are established to further build a green operating environment.

華科智能投資提倡低碳環保的理念，關注自身發展對環境、社會的影響，致力將綠色低碳的發展理念融入日常運營管理全過程，努力降低各項經營活動對環境帶來的影響。在日常辦公運營中，透過實施相關節能減排措施，增強員工環保意識，並對能源耗用、水資源使用、廢棄物管理等方面進行規範要求，制定資源節約計劃，進一步建設綠色運營環境。

Section 1 – Environmental Management

第一節－環境管理

As the Group is principally engaged in investment management, it does not have any direct effect on the environment. However, the environmental management concept and strategy of the Group put emphasis on improving energy efficiency, reducing resources usage, promoting the green development, formulating a sustainable development mechanism for operation and enhancing the environmental awareness and code of conduct of all employees. In addition, the Group's business strategy has included the concept of sustainable development and ESG system to create a green workplace with sustainable development elements.

由於本集團的主要業務為投資管理，其不會直接影響環境。然而，本集團的環境管理理念和戰略側重於提高能源效益，減少資源使用，促進綠色發展，並建立辦公運營可持續發展機制，提高全員的環保意識和行為規範。此外，本集團已將可持續發展和ESG體系的概念融入其業務戰略，以創建具有可持續發展元素的綠色工作場所。

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Green Office

The Group has always been committed to sustainable development and aims to create a green office and environmentally friendly workplace. The Group was awarded the Green Office and Eco-Healthy Workplace Awards for the years 2019 and 2020 by the World Green Organization in recognition of our continuous efforts and excellent performance in sustainable development. We not only aim to realize our own green transformation, but also contribute to the global achievement of the Sustainable Development Goals. The Group has also adopted relevant green office initiatives, including but not limited to:

- Set up recycling box next to photocopiers to facilitate waste recycling;
- Encourage electronic means as a principal means for communication to reduce the use of paper;
- Replace energy-intensive lights with LED lights; and
- Post stickers with environmental-friendly slogan such as saving paper, green office, saving water, reducing use of plastics, etc., in prominent places.

Section 2 – Energy Use

Given the nature of the Group's business, the major resources and energy consumed by the Group during the FY2023/2024 were unleaded gasoline, electricity, water and paper. For data and details of specific consumption, please refer to Table 2 in the section "Appendix I – Key Performance", which discloses the year-on-year data of the Group's resource consumption for FY2023/2024 and FY2022/2023.

綠色辦公

本集團一直致力於可持續發展，以綠色辦公室和環境友好職場為目標。本集團曾獲得世界綠色組織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，表示對我們在可持續發展方面的持續努力和卓越表現的認可。我們不僅旨在實現自身的綠色轉型，也為全球實現可持續發展目標作出了積極貢獻。本集團亦採取了相關的綠色辦公措施，包括但不限於：

- 複印機旁設有廢紙回收箱，更利於廢棄物分類回收；
- 溝通方式鼓勵電子為主，減少紙張使用；
- LED燈光替代高耗能電燈；及
- 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。

第二節－能源使用

鑒於本集團的業務性質，於二零二三／二零二四財年，本集團消耗的主要資源能源為無鉛汽油、電力、水及紙張。有關具體使用量的數據及詳情均可以參考「附錄一－關鍵績效」章節中的表2，其披露了本集團於二零二三／二零二四財年及二零二二／二零二三財年資源使用的同比數據。

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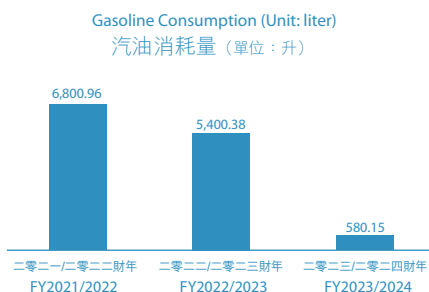
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Unleaded Gasoline

Due to its business nature, the Group needs vehicles for research and travel, and the major energy for transportation is unleaded gasoline. In FY2023/2024, the gasoline consumption of the Group was 580.15 liters, representing a decrease of approximately 89.26% as compared with FY2022/2023. This achievement was mainly due to the expected effect of the gasoline consumption control measures implemented by the Group, as well as the increase in the use of public transportation and other vehicles by the Group, which significantly reduced the use of company vehicles.

無鉛汽油消耗

鑒於本集團的業務性質，本集團需要駕駛車輛調研與走訪，主要交通能源是無鉛汽油。於二零二三／二零二四財年，本集團的汽油消耗量為580.15升。與二零二二／二零二三財年相比，消耗量下降了約89.26%。這一成果主要由于本集團實施的汽油消耗控制措施顯現了預期效果，同時本集團增加了公共交通和其他車輛的使用，顯著減少了公司車輛的使用量。



To reduce the consumption of gasoline resources, the Group has implemented specific measures to save gasoline consumption and at the same time control Scope 1 (Direct Greenhouse Gas ("GHG") Emissions) emissions, which include but not limited to:

為減少汽油資源消耗量，本集團實施了具體節省汽油消耗措施，同時也會控制範圍1（直接溫室氣體（「溫室氣體」）排放）的排放量，相關措施包括但不限於：

- Promote low-carbon travel and encourage public transportation such as subways;
- Turn off the engine when the vehicle is idle;
- Make regular vehicle inspection and maintenance to ensure optimum engine performance and fuel usage;
- 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；
- 在車輛閒置時關閉引擎；
- 定期進行車輛檢查及保養，以確保最佳的引擎性能及燃料使用；
- 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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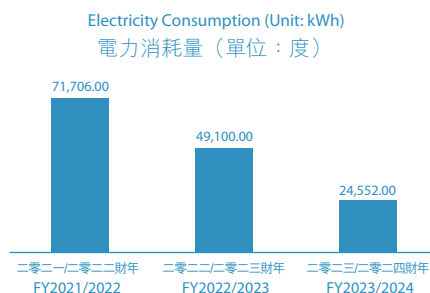
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Electricity Consumption

The Group is committed to conserving electricity resources, reducing electricity consumption and at the same time lowering Scope 2 (Energy Indirect GHG Emissions) emissions. The Group has taken “power saving” as an important consideration in its business strategies and operations. In FY2023/2024, the Group actively promoted energy-efficient office operation and, coupled with the relocation to smaller offices, electricity consumption was reduced by approximately 50.00% as compared to FY2022/2023.

電力使用

本集團致力於節約電力資源，減少耗電量，並同時降低範圍2（能源間接溫室氣體排放）的排放量。在業務策略和運營中，本集團已將「節約用電」作為重要的考量因素。於二零二三／二零二四財年，本集團積極提倡節能辦公，加上搬遷至面積較小的辦公室，耗電量較二零二二／二零二三財年減少了約50.00%。



To reduce energy consumption, the Group has implemented a series of specific energy saving measures, including but not limited to:

為降低能耗，本集團已實施一系列具體的節電措施，包括但不限於：

- Encourage employees to set their computers to energy-saving modes to reduce energy consumption;
- Enhance employees' environmental awareness and consciously reduce unnecessary energy and resource consumption by posting slogans and organizing environmental activities;
- 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;
- 鼓勵員工將電腦設置為節能模式，以降低能耗；
- 透過張貼標語、組織環保活動等方式，加強員工的環保意識，自覺減少不必要的能源和資源消耗；
- 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；
- 關閉所有閒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；

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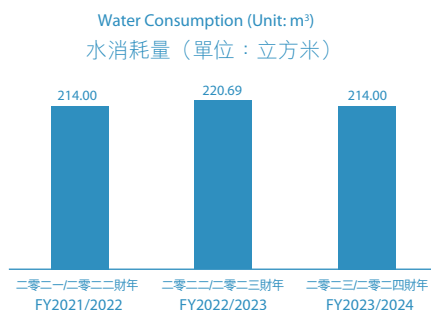
- Appoint a representative to coordinate the energy saving plan; and
- Cooperate with the property management company to clean the dust filter and fan coil unit regularly.
- 指派代表協調節能計劃；及
- 與物業管理公司合作，定期清理灰塵過濾器和風機盤管裝置。

Use of Water Resources

Recognizing that water is a precious natural resource, the Group has put in place a series of practical measures to help employees better understand their water footprint and achieve water conservation. In FY2023/2024, the Group consumed 214.00 m³ of water¹, representing a decrease of approximately 3.03% as compared with FY2022/2023. The water used by the Group was mainly for office use, which did not exceed within scope of daily use. In FY2023/2024, the Group did not face any problem in sourcing water fit for its purpose.

水資源使用

本集團深知水為一種寶貴的自然資源，其提出了一系列切實可行的措施，幫助員工更好地瞭解自身的水足跡以及實現節水。於二零二三／二零二四財年，本集團的耗水量¹為214.00立方米，較二零二二／二零二三財年耗水量減少了約3.03%。本集團主要用水用途為辦公室用水，未超出日常使用範疇。於二零二三／二零二四財年，本集團在採購適合其用途的水方面並無遇到任何問題。



The Group has formulated policies and raised recommendations to guide its employees to use water smartly. Committed to improving its efficiency and performance in water consumption, the Group will continue its efforts on monitoring and benchmarking the water usage in its operations, and realize water conservation by implementing a series of practicable measures, including by not limited to:

本集團制定政策並提出建議，引導員工節約用水。本集團致力提升用水效益和績效，並將繼續努力監察及對標其營運中的用水量，以及透過實施一系列切實可行的措施以實現節水，相關措施包括但不限於：

- 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;
- 日常組織教育員工瞭解節水概念；
- 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；

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- Set up water quotas and targets, and procure employees to save water;
- Use water-saving sanitary ware to save water consumption;
- Adjust the water supply according to the season and non-business hours;
- Make full use of the rainwater recycling system to maximize the use of water resources by collecting rainwater in the rainy season and irrigating greenery in the dry season;
- 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.
- 設定用水配額與目標，督促員工節水；
- 採用節水型衛生潔具，節省水資源消耗；
- 根據季節與休息時間，調整供水量；
- 充分利用雨水回收系統，採用雨季收集雨水、旱季灌溉綠化的方式實現水資源利用的最大化；
- 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。

Note:

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.

備註：

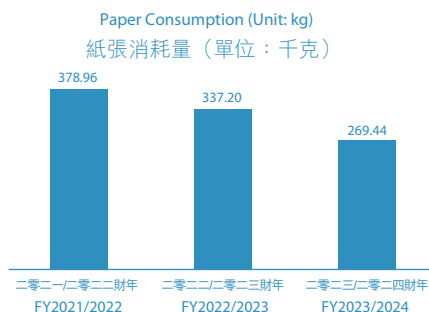
1. 鑒於本集團用水量是由所在樓宇的物業管理公司提供及管理，使用水的準確數字難以獲得，故預估每人每天用水量獲得耗水數據。

Paper Consumption

Given the Group's business nature, paper is one of the primary resources consumed throughout its operation. During FY2023/2024, the Group consumed 54,000 pieces of paper and the corresponding weight was approximately 269.44 kg (approximately 0.269 tonnes), which dropped by approximately 20.09% in consumption as compared to that in FY2022/2023.

紙張消耗

鑒於本集團的業務性質，紙張是其整個營運過程中消耗的主要資源之一。於二零二三／二零二四財年，本集團的紙張消耗量為54,000張，折合重量約為269.44千克（約0.269噸），與二零二二／二零二三財年相比，消耗量下降了約20.09%。



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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. The Group has implemented specific paper-saving measures at its offices, including but not limited to:

- Post paper conservation slogans on office equipment;
- 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.
- 在辦公室設備上貼上紙張節約標語；
- 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。

Environmental Targets

We are committed to taking a holistic approach to environmental, social and economic benefits, and are proactive in assuming our responsibilities in our operations. The Group has set environmental targets and reviews progress on ESG targets annually to optimize the management of the Group’s material issues and sustainability performance. The following table summarizes the Group’s environmental targets, its progress in achieving them and the related measures to address them:

環境目標

我們致力於全面兼顧環境、社會及經濟效益，在營運業務中主動承擔自己的責任。本集團已設定環境方面的目標，並每年檢討 ESG 目標進度，以優化管理本集團的重大議題及可持續發展績效。下表概述本集團的環境目標，其在實現目標方面的進展以及相關解決措施：

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Resource Category 資源種類	Description of Target 目標描述	Target Progress 目標進度	Solutions 解決措施
Electricity 電力	Taking FY2021/2022 as the baseline year, the Group targets to keep its power consumption intensity within the same range under the same boundary 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。	Under progress 進行中	<ul style="list-style-type: none"> • Increase employees' awareness of power saving • Power saving equipment • Switch off when not necessary • Reduce energy consumption by fully utilizing natural light to decrease light intensity • 增強員工節電意識 • 節電設備 • 非必要時關閉電力 • 充分利用自然光以減少燈光強度，從而減少能耗
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。	N/A 不適用	<ul style="list-style-type: none"> • Increase employees' awareness of water conservation • Report leaking equipment for repair and maintenance • Install water filter • Rainwater recycling system • 增強員工節水意識 • 報告漏水設備，並進行維修及保養 • 設立濾水器 • 雨水回收系統

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Resource Category 資源種類	Description of Target 目標描述	Target Progress 目標進度	Solutions 解決措施
Paper 紙張	Taking FY2021/2022 as the baseline year, the Group targets to keep its paper consumption within the same range under the same boundary 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。	Under progress 進行中	<ul style="list-style-type: none"> Office automation Paper recycling bin Double-sided paper Paper saving slogan
Unleaded Gasoline 無鉛汽油	Taking FY2021/2022 as the baseline year, the Group targets to keep its gasoline consumption under the same boundary 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。	Under progress 進行中	<ul style="list-style-type: none"> Encourage the use of public transportation Online conference Reduce unnecessary business trip
Air Emissions 空氣排放	Taking FY2021/2022 as the baseline year, the Group targets to keep its air emissions under the same boundary 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空氣排放量。	Under progress 進行中	<ul style="list-style-type: none"> Public transportation Improve usage efficiency in office space and minimize idle space Regular vehicle maintenance to improve fuel efficiency
GHG Emissions 溫室氣體排放	Taking FY2021/2022 as the baseline year, the Group targets to keep its GHG emissions under the same boundary 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溫室氣體排放量。	Under progress 進行中	<ul style="list-style-type: none"> Purchase emission-reducing furniture for new offices Control energy consumption in energy-saving office
			<ul style="list-style-type: none"> 新辦公地點購買減排傢俱 節能辦公，控制能源消耗量

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Resource Category 資源種類	Description of Target 目標描述	Target Progress 目標進度	Solutions 解決措施
Waste and Sewage	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.	N/A	<ul style="list-style-type: none"> Strengthen daily environmental protection promotion Increase data collection and further effective supervision in the future
廢棄物及廢水	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。	不適用	<ul style="list-style-type: none"> 加強日常環保宣傳 未來增加數據收集，進一步有效監管

Section 3 – Climate Action

As a leading investment company, we understand that the impact of climate change has extended to all sectors. Promoting green transformation is not only a social responsibility, but also the only way for achieving sustainable development. Therefore, we actively promote green initiatives in our internal management and operations to support the cause of environmental protection. In our daily operations, we actively take measures to reduce our carbon footprint and energy consumption, such as implementing an energy management system and promoting green offices. In addition, in terms of our investment strategy, we are committed to supporting the development of green business by actively seeking out and investing in companies and projects with sustainable development potential.

To ensure the effectiveness and transparency of our green investments, we have put in place a well-established ESG assessment system and incorporated ESG factors into the investment decision-making process, and regularly assess the environmental and social impact of our investment projects and monitor their sustainable development performance. We firmly believe that green investment not only creates economic value, but also brings positive environmental benefits to the society and contributes to the combat against climate change and the realization of sustainable development. In FY2023/2024, the Group was not aware of any violations of laws and regulations related to air and GHG emissions, discharge to water and land, generation of hazardous and non-hazardous waste, and noise that would have a significant impact on the Group.

第三節－氣候行動

作為一家領先的投資公司，我們深知氣候變化的影響已擴展至各個領域。推動綠色轉型不僅是社會責任，更是實現可持續發展的必由之路。因此，我們在內部管理和運營方面，積極推進綠色倡議，以實際行動支持環保事業。在日常運營中，我們積極採取措施減少碳足跡和能源消耗，如實施能源管理制度，推廣綠色辦公等。此外，我們在投資策略上，致力於支持綠色業務的發展，積極尋找並投資於具有可持續發展潛力的企業和項目。

為確保綠色投資的有效性和透明度，我們建立了完善的ESG評估體系，並把ESG因素納入投資決策過程，定期對投資項目進行環境和社會影響評估，監測其可持續發展績效。我們堅信，綠色投資不僅能創造經濟價值，還能夠為社會帶來積極的環境效益，為應對氣候變化和實現可持續發展貢獻力量。於二零二三／二零二四財年，本集團未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和法規的情況。

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Emissions

Due to its business nature, the Group does not generate significant air emissions during its business operations. Air emissions were mainly generated from fuel combustion of vehicles. In FY2023/2024, the air emissions of nitrogen oxides ("SO_x"), sulfur oxides ("NO_x") and particulate matter ("PM") were approximately 0.01 kg, 0.46 kg and 0.03 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 FY2023/2024, the Group's GHG emissions were mainly generated from the burning of gasoline by vehicles and electricity consumption. Specifically, the Group's total amount of GHG emissions was approximately 17.74 tonnes carbon dioxide equivalent, representing a decrease of approximately 66.93% as compared with FY2022/2023.

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 FY2023/2024. Due to its business nature, the Group did not generate any hazardous waste in FY2023/2024. The Group's emissions for FY2023/2024 are summarized in Table 1 in the section "Appendix I – Key Performance".

Risk of Climate Change

Although the principal business of the Group is not directly linked to climate or environment, global climate change and the increase in extreme weather will indirectly affect the operations of the Group's investees, which may lead to capital expenditures, capital reallocation or allocation, acquisitions and asset divestitures, among other things. In the face of escalating climate challenges, the Group has established a climate risk identification framework, which identifies and evaluates climate risks in terms of both the impact of the risk and the probability of occurrence. The following lists the potential risks that may be brought by climate change:

排放物

鑒於本集團的業務性質，本集團於業務營運時概無產生大量的空氣排放。空氣排放主要來自車輛的燃料燃燒。於二零二三／二零二四財年，氮氧化物（「SO_x」）、硫氧化物（「NO_x」）及顆粒物（「PM」）的空氣排放分別約為0.01千克、0.46千克及0.03千克。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。於二零二三／二零二四財年，本集團的溫室氣體排放主要來自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約為17.74噸二氧化碳當量，較二零二二／二零二三財年，排放量下降了約66.93%。

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，本集團概無於二零二三／二零二四財年內收到廢棄物數量的詳細記錄。鑒於本集團的業務性質，本集團於二零二三／二零二四財年未有產生任何有害廢棄物。本集團於二零二三／二零二四財年的各排放量於「附錄——關鍵績效」章節中的表1中概述。

氣候變化風險

儘管本集團的主要業務不直接與氣候或環境相關，但全球氣候變化和極端天氣增加會間接影響本集團被投資公司的業務，這可能會導致資本支出、資本重新分配或配置、收購和資產剝離等情況發生。面對不斷升級的氣候挑戰，本集團通過建立氣候風險辨識框架，從風險發生的影響強度和發生機會率兩個維度，識別並評估氣候風險。以下列舉了氣候變化可能會帶來的潛在風險：

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Risk Category 風險類型	Current Status 現狀	Degree of Impact 影響程度	Solutions 解決措施
Transition Risks	Policy Risk <ul style="list-style-type: none"> 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 	Low to medium	<ul style="list-style-type: none"> Focus on the promulgation and update of relevant laws and regulations, and the Legal Department will follow up and make improvements
過渡風險	政策風險 <ul style="list-style-type: none"> 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 	低至中	<ul style="list-style-type: none"> 重視相關法律法規的頒佈和更新，法規部跟蹤改進
	Brand Risk <ul style="list-style-type: none"> 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 	Low	<ul style="list-style-type: none"> 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
	品牌風險 <ul style="list-style-type: none"> 投資的公司生產過程中存在環境污染或商品質量問題 投資的公司生產過程中碳排放高，資產存在擱淺風險 	低	<ul style="list-style-type: none"> 本集團在投資新項目時，會將氣候變化納入考慮範圍之內，積極關注清潔能源、環保等領域的投資機會 支持應對氣候變化相關社會問題的公關政策

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Risk Category 風險類型		Current Status 現狀	Degree of Impact 影響程度	Solutions 解決措施
	Market Risk	<ul style="list-style-type: none"> Climate change may lead to rising prices and fluctuations in the supply chain 	Low	<ul style="list-style-type: none"> Regular industry analysis Focus on the follow-up action of climate-related indicators and target information
	市場風險	<ul style="list-style-type: none"> 氣候變化可能導致物價上漲，供應鏈波動 	低	<ul style="list-style-type: none"> 定期行業分析 重視氣候相關指標和目標信息的跟進
Physical Risks	Risk of Extreme Weather	<ul style="list-style-type: none"> Damage the business of investees Affect the safety and health of employees Damage office equipment Communication failure 	Low	<ul style="list-style-type: none"> 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
實體風險	極端天氣風險	<ul style="list-style-type: none"> 投資的公司業務受損 影響職員安全健康 辦公設備受損 通訊故障 	低	<ul style="list-style-type: none"> 必要時候居家辦公，減少通勤風險 預留額外通訊時間 加強辦公室抗災建設 負責任投資，豐富投資廣度

Responding in conjunction with the Group's enterprise risk management and implementation of related solutions is an ongoing direction for the Group in the future. Our management will adapt to the risks posed by climate change and capitalize on the potential opportunities it presents.

結合本集團的企業風險管理和執行相關解決措施進行應對，是本集團未來持續的方向。我們的管理會與氣候變化帶來的風險相適應，並把握其帶來的潛在機遇。

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CHAPTER 3 – HUMAN RESOURCES RESPONSIBILITY

第三章－人力責任

The Group firmly believes that employees are an important asset of the Company. We care for our employees and value their health and safety. We not only provide our employees with market competitive benefits package, but also endeavor to create a healthy and safe working environment. At the same time, we cultivate our employees to give full play to their strengths and help them to enhance their professional skills, adhering to the talent development concept of "T.E.A.M=Together, Everyone Achieves More", to achieve the common growth of the enterprise and its employees, and to realize the sustainable development of the Group.

本集團深信，員工是企业的重要資產。我們關懷員工，重視他們的健康與安全。我們不僅為員工提供具有市場競爭力的福利待遇，還致力打造一個健康安全的工作環境。同時，我們會培養員工發揮所長，幫助他們提升專業技能，秉承「T.E.A.M=Together, Everyone Achieves More」的人才發展理念，做到企業與員工共同成長，實現本集團的可持續發展。

Section 1 – Employee Rights

第一節－員工權益

The Group adheres to a people-oriented approach, respects every employee and actively protects the rights and interests of every employee. It 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). The Group manages the recruitment process, including recruitment requirements, interview screening and approval of offers, to ensure that employees can meet the Group's cultural and development needs. The Group has also formulated the Annual Recruitment Plan, which concludes the position vacancies of each department, and the Human Resources Department is responsible for selecting talents for the Group's business development. The Group treats all candidates equally, eliminates discrimination in gender, race, religion or any other aspects, and resolutely prohibits the employment of child labor and involuntary labor. During FY2023/2024, the Group did not experience any significant violations of labor and employment laws and regulations.

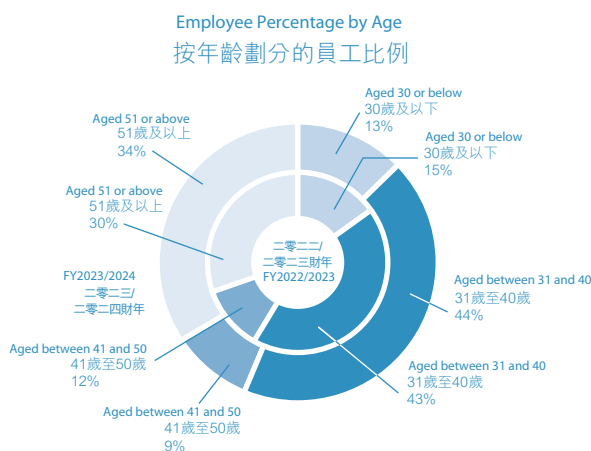
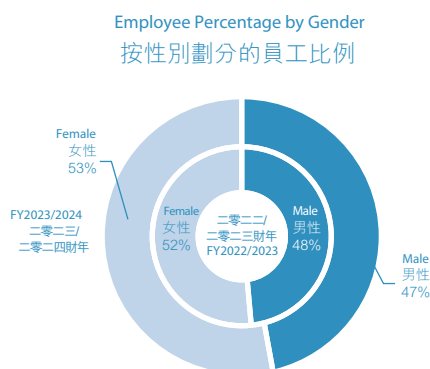
本集團堅持以人為本，尊重每位員工，積極維護每位員工的權益，並嚴格遵守《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《僱傭條例》（香港法例第57章）等勞動及僱傭的法律法規。本集團管理招聘需求、面試篩選、審批錄用等招聘流程，以確保員工能夠滿足本集團文化和發展需求。本集團亦制定了《年度招聘計劃》，對各部門的職位空缺進行總結，由人力資源部門負責為本集團的業務發展挑選人才。本集團對所有候選人一視同仁，杜絕性別、種族、宗教或其他任何方面的歧視，堅決禁止僱傭童工和非自願工。於二零二三／二零二四財年，本集團未發生任何重大違反勞動僱傭法律法規的事件。

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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 sound labor relationship between the Group and employees. In FY2023/2024, the employee contract signing rate of the Group was 100% and the employee turnover rate was 18.75%. The total number of employees of the Group was 32, 29 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，建立與員工穩定良好的勞動關係。於二零二三／二零二四財年，本集團的員工合同簽訂率為100%，員工流失率為18.75%，本集團員工總數為32人，其中29人位於中國香港，3人位於中國內地深圳。



Diversity and Anti-Discrimination

The Group promotes an equal and inclusive corporate culture internally and 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. Meanwhile, the Group attaches great importance to the diversity of its employees and 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 approximately 23.08% of senior management in FY2023/2024.

多元化與反歧視

本集團在內部倡導平等與包容的企業文化，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，並採取必要的紀律處分措施。同時，本集團高度重視員工的多元性，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，於二零二三／二零二四財年，女性在高級管理層中佔比約23.08%。

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Compensation and Benefits

The Group adheres to the principles of fairness, equity and transparency in remuneration and performance, and offers competitive remuneration to its employees to fully mobilize their motivation and create a positive and progressive workplace environment. The Group will offer fair and competitive remuneration and development opportunities to applicants based on their educational background, personal attributes, job experience and career aspirations. Furthermore, the Group has also established a comprehensive welfare protection system in accordance with national and regional laws and regulations.

In order to continuously improve the welfare of our employees and to care for employees in need and their families, the Group actively introduces various non-salary benefits and extends them to all employees to create a corporate culture of respect and responsibility, including but not limited to:

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.

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

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

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餵養實踐，建立母乳餵養友好的工作場所

薪酬與福利

本集團秉持公平、公正、透明的薪酬績效原則，為員工提供具有競爭力的薪酬，充分調動員工積極性，建立積極奮進的職場環境。本集團會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。此外，本集團亦根據國家和地區法律法規，建立完善的福利保障制度。

為了不斷提高員工福利待遇並關愛有需要的員工及其家庭，本集團積極引入各種非薪酬福利，並擴展到所有員工，以營造尊重和責任感的企業文化，當中包括但不限於：

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Caring for Employees

The Group attaches great importance to communication and exchanges with employees, respects their opinions and suggestions, actively listens to their voices, and provides all employees with a variety of complaint and feedback channels. The Group encourages employees to actively put forward suggestions and report complaints in their real names or anonymously, and they can contact the relevant departments through channels such as emails, bulletin boards, telephone calls, weekly company meetings, weekly reports, quarterly reports and team building activities, etc., so as to safeguard the employees' rights to freedom of speech and expression. Upon receipt of employee feedback or complaints, the department concerned will send feedback to the business unit by email for investigation and follow-up, and effectively respond to and help employees solve their problems.

Section 2 – Employee Safety

Every employee is an important part of the Group. 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. 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), implements the ISO 45001 occupational health and safety management system, and carry out relevant measures to protect the safety of employees:

- Ensured employees' desk setup is ergonomic;
- Encouraged employees to take regular breaks and lower overall sedentary exposure;
- Arranged emergency response drills and safety meetings regularly;

關懷員工

本集團高度重視與員工的溝通與交流，尊重員工的意見與建議，主動傾聽員工的聲音，向全體員工提供多種投訴及反饋渠道。本集團鼓勵員工積極提出建議，進行實名或匿名舉報申訴，其可通過電子郵件、公告板、電話、每周公司例會、週報、季報及團隊建設活動等渠道與有關部門取得聯繫，以保障員工言論自由與表達的權利。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。

第二節－員工安全

每一位員工都是本集團的重要一份子，本集團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。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，以及實施相關措施以保障員工的安全：

- 確保員工的辦公桌設置符合人體工程學；
- 鼓勵員工定期休息，減少久坐不動的情況；
- 定期安排應急演練及安全會議；

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- Maintained and cleaned the air-conditioning systems regularly;
- Promoted the “5S” concept in workplace management;
- Ensured the ventilation in the offices complies with the guidelines and standards of the building;
- Organised professional disinfection of carpets; and
- Prohibited smoking and drinking liquor in the workplace. The Group regularly organizes fire evacuation drills and fire safety education and training to popularize fire safety knowledge, enhance employees’ awareness of fire safety and improve their emergency self-rescue capabilities.
- 定期保養及清潔空調系統；
- 在工作場所管理中推廣「5S」概念；
- 確保辦公室的通風符合建築物的準則及標準；
- 安排專業人員消毒地毯；及
- 於工作場所禁止吸煙及飲酒。本集團定期組織開展消防疏散演練及消防安全教育培訓，普及消防安全知識，增強員工消防安全意識，提高員工應急自救能力。

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 checkups 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 FY2023/2024, the Group invested HKD338,000 in occupational health and safety for employees in medical and labor insurance, and invested HKD15,500 in work safety for office insurance. The Group had zero work-related fatalities and work-related injuries (work-related fatality rate was zero) and zero work-related injuries lost days in the past three years (including FY2023/2024).

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序。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。於二零二三／二零二四財年，本集團員工職業健康安全投入港幣33.8萬元，用於醫療保險和勞工保險；安全生產投入港幣1.55萬元用於辦公室保險。本集團於過去三年（包括二零二三／二零二四財年）並無因工死亡事故和工傷事故（因工死亡比率為零），以及沒有因工傷損失天數。

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Section 3 – Employee Training

The Group emphasizes in-house talent development, based on the long-term development of the enterprise, invests large amount of resources to build a staff training system, and continuously builds a talent team to adapt to business development. It provides its employees with transparent promotion channels and career growth space and formulates 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.

Professional team is the core competence of the Group. 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 Human Resources Manager with a list of pre-approved examinations and procedures of reimbursement. In FY2023/2024, the Group provided a total of 33 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 section "Appendix I – Key Performance".

第三節－員工培訓

本集團重視內部人才培育，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，為員工提供透明的晉陞渠道和職業成長空間，形成完善的人才培養體系，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。

專業化團隊是本集團的核心競爭力。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，瞭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。於二零二三／二零二四財年，本集團已為員工累計提供33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——關鍵績效」章節中的表5。

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CHAPTER 4 – SOCIAL RESPONSIBILITY

The Group upholds the principle of corporate social responsibility and constantly strives to create sustainable value for the community. We strictly screen suppliers and maintain stable cooperations with them, while actively participating in improving the well-being of community groups in difficult times and continuously exploring more opportunities to create value for society.

Section 1 – Supplier Management

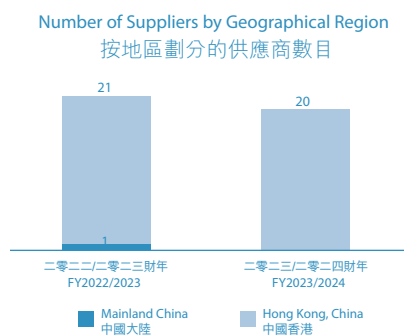
Given the nature of the Group's business, suppliers play an integral role in its operations. The Group has established good business relationships with a number of suppliers of office supplies and technical support and prioritizes green office supplies during selection, such as the use of recycled paper 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 and review process. In FY2023/2024, the Group had 20 suppliers from Hong Kong, China.

第四章－社會責任

本集團秉持企業社會責任的原則，不斷努力為社會創造持續的價值。我們嚴格篩選供應商並保持穩定的合作關係，同時在困難時期積極參與改善社區群體的福祉，不斷探索更多為社會創造價值的機會。

第一節－供應商管理

鑒於本集團的業務性質，供應商在運營過程中扮演著不可或缺的角色。本集團與多家辦公用品和技術支持供應商建立了良好的商業關係，並優先選擇綠色辦公用品，例如盡量使用再生紙。為有效識別和規避供應鏈中的潛在社會和環境風險，促進整個供應鏈的可持續發展，本集團致力於建立規範的供應商管理制度，並將其應用於供應商篩選和審查流程中。於二零二三／二零二四財年，本集團共有20家來自中國香港的供應商。



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Supplier Screening and Review

The Group takes great care in selecting suppliers and the Administration Department is responsible for the overall supervising of the selection of suppliers and the procurement process. In the process of selecting a supplier, the Administration Department considers a range of criteria and conducts a detailed assessment of suppliers' compliance before entering into an agreement. The Group adheres to the principle of "comparing three or more relevant suppliers" by collecting and requesting quotations from three or more relevant suppliers. We conduct a comprehensive assessment from multiple dimensions, including social, environmental and governmental regulations and standards, and ultimately select the most suitable suppliers for contracting to ensure a stable cooperation. Through a rigorous screening and assessment process, we strive to not only build long-term cooperation relations with our suppliers, but also promote the sustainable development of the supply chain.

Six Factors for Evaluating Suppliers



供應商篩選及審查

本集團在篩選供應商時非常謹慎，由行政部負責對供應商的選擇和採購流程進行全面監控。在選擇供應商的過程中，行政部會綜合考慮一系列準則，並在簽訂協議前對供應商的合規性進行詳細評估。本集團堅持「貨比三家」的原則，收集並聽取三家或更多相關供應商的報價。我們從社會、環境及政府條例和標準等多維度進行全面評估，最終選擇最合適的供應商進行簽約，確保建立穩定的合作關係。通過嚴格的篩選和評估流程，我們不僅致力於建立與供應商的長期合作關係，同時也促進供應鏈的可持續發展。

評估供應商的六大因素

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Supplier Quality Control

The Group attaches great importance to quality control of our suppliers to ensure the sustainability of our supply chain. We are fully aware that the behavior of our suppliers has far-reaching impacts on our overall business and the environment, and have therefore put in place a stringent supplier evaluation and monitoring mechanism to ensure their compliance with our sustainability criteria. During our cooperation, we regularly review and evaluate our suppliers, focusing on monitoring their performance in areas such as environmental management, labor conditions and business ethics. If a supplier is found to have failed to meet the Group's criteria or contractual requirements, we will terminate our cooperation with it and blacklist it. We have set up various feedback channels to encourage our employees and stakeholders to report any identified violations so that corrective actions can be taken in a timely manner. At the same time, we maintain close communication with our suppliers and provide the necessary support to encourage them to improve their ESG management. Through these measures, we not only ensure the quality and reliability of our supply chain, but also promote the improvement of our suppliers' environmental and social responsibility, ultimately realizing the sustainable development of the entire supply chain.

Green Supply Chain

The Group integrates the concept of "green procurement" into the construction of the supplier system, giving priority to local suppliers and giving preference to purchase of environmentally friendly products under the same conditions. By doing so, we hope to reduce the carbon footprint and environmental impact caused by procurement, while at the same time promoting the development of the local economy and creating more job opportunities.

供應商質量監控

本集團十分重視對供應商的質量監控，以確保供應鏈的可持續發展。我們深知供應商的行為對整體業務及環境有深遠影響，因此制定了嚴格的供應商評估和監控機制，確保其符合我們的可持續發展標準。在合作過程中，我們定期對供應商進行審查和評估，重點監控其在環境管理、勞動條件和商業道德等方面的表現。若發現供應商未能符合本集團的標準或合同要求，我們將終止與之合作，並將其列入黑名單。我們設立了多種反饋渠道，鼓勵員工和利益相關方報告任何發現的違規行為，以便及時採取糾正措施。同時，我們與供應商保持緊密溝通，提供必要的支持，鼓勵其提升 ESG 管理水平。通過這些措施，我們不僅確保供應鏈的質量和可靠性，還推動了供應商在環境和社會責任方面的改進，最終實現整個供應鏈的可持續發展。

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，優先考慮本地供應商，並在同等條件下優先購買環保產品。通過這種做法，我們希望減少從採購產生的碳足跡及對環境的影響，同時促進當地經濟的發展並創造更多就業機會。

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Section 2 – Social Investment

第二節 – 社會投資

Based on social development, the Group endeavors to give back to the society through practical actions and opportunities to contribute to the society. Through the formulation of relevant policies, the Group actively encourages its employees to participate in various activities to help those in need in society. By making donations to specific organizations, we protect the environment and create more possibilities for the poor, thus contributing to the common progress and development of society.

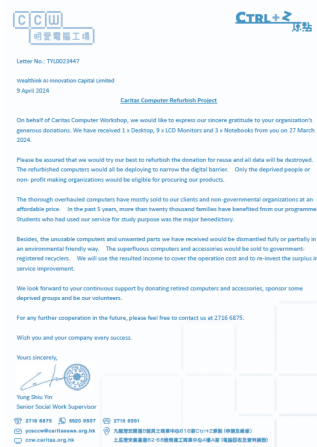
本集團以社會發展為基礎，通過實際行動回饋社會，致力為社會做出貢獻的機會。透過制定相關政策，本集團積極鼓勵其員工參與各種活動，以幫助社會的有需要人士。我們通過向特定機構進行捐贈，既保護環境又為貧困人群創造更多可能性，推動社會共同進步和發展。

Case Study: Computer Donation Public Welfare Activities

On 27 March 2024, in responding to the call for environmental protection and reuse of resources, the Group decided to donate computer equipment to Caritas Computer Workshop. The donated computer equipment totaled 1 desktop computer, 9 LCD monitors and 3 laptops. The refurbished computers will be distributed to poor people or non-profit organizations. We hope the donations can be used to the greatest extent and transferred to those in need. This initiative will not only help reduce the waste of resources and the burden on the environment, but also provide more opportunities and possibilities for the beneficiaries and promote social equity and development. The Group will continue to pay attention to social needs and actively promote similar environmental and social responsibility initiatives.

案例分享：電腦捐贈公益活動

二零二四年三月二十七日，本集團積極響應環保和資源再利用的呼籲，決定將捐贈電腦設備給明愛電腦工場。這次捐贈的電腦設備總計1部桌面電腦、9台LCD顯示屏及3部手提電腦，翻新的電腦將會被分發給貧困人群或非營利組織。我們希望通過將捐贈物資最大限度地發揮作用，將其交到真正需要的人手中。這一舉措不僅有助於減少資源的浪費和環境負擔，還能夠為受益者提供更多機會和可能性，促進社會的公平與發展。本集團將持續關注社會需求，並積極推動類似的環保和社會責任行動。



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APPENDIX I – KEY PERFORMANCE

附錄一—關鍵績效

Table 1 – The Group's Emissions by Category in FY2023/2024 and FY2022/2023¹

表1—本集團於二零二三／二零二四財年及二零二二／二零二三財年按類別排放量數據¹

		Key Performance Indicator (KPI)	Unit	Amount in FY2023/2024 二零二三／二零二四財年的排放量	Intensity ⁶ in FY2023/2024 二零二三／二零二四財年的排放量強度 ⁶	Amount in FY2022/2023 ² 二零二二／二零二三財年的排放量 ²	Intensity ⁶ in FY2022/2023 二零二二／二零二三財年的排放量強度 ⁶
Emission Category	排放類別	關鍵績效指標	單位				
Air Emissions	空氣排放	SO _x	Kg 千克	0.01	0.00031	0.079	0.0024
		NO _x	Kg 千克	0.46	0.014	2.33	0.0706
		PM	Kg 千克	0.03	0.00094	0.17	0.0052
GHG Emissions	溫室氣體排放	Scope 1 (Direct GHG Emissions) ³ 範圍1 (直接溫室氣體排放) ³	Tonnes of CO ₂ e 噸二氧化碳當量	1.54	0.0481	14.36	0.4352
		Scope 2 (Energy Indirect GHG Emissions) ⁴ 範圍2 (能源間接溫室氣體排放) ⁴	Tonnes of CO ₂ e 噸二氧化碳當量	16.20	0.5063	39.28	1.1903
		Total (Scope 1 & 2) 總計 (範圍1及2)	Tonnes of CO ₂ e 噸二氧化碳當量	17.74	0.5544	53.64	1.6255
Non-Hazardous Waste	無害廢棄物	Wastewater ⁵	m ³	214.00	6.6875	220.6875	6.6875
		污水 ⁵	立方米				

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Notes:

1. The data of GHG emissions is expressed in “Tonnes of CO₂e” and is calculated with reference to, including but not limited to, “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.
2. The amount and intensity in FY2022/2023 were extracted from the ESG report set out in the Group’s annual report for FY2022/2023.
3. The Group’s Scope 1 (Direct GHG Emissions) included only the consumption of unleaded gasoline in motor vehicles.
4. The Group’s Scope 2 (Energy Indirect GHG Emissions) only included only electricity consumption.
5. 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.
6. Intensity for FY2023/2024 and FY2022/2023 were calculated by dividing the Group’s emissions in that year by the number of employees in that year. During FY2023/2024 and FY2022/2023, the number of employees was 32 and 33, respectively.

備註：

1. 溫室氣體排放數據以「噸二氧化碳當量」為單位，計算方法參考包括但不限於聯交所發佈的《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》。
2. 二零二二／二零二三財年的排放量是摘自載列於本集團二零二二／二零二三財年年度報告中的環境、社會及管治報告。
3. 本集團的範圍1（直接溫室氣體排放）僅包括車輛的無鉛汽油消耗。
4. 本集團的範圍2（能源間接溫室氣體排放）僅包括電力消耗。
5. 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。
6. 二零二三／二零二四財年及二零二二／二零二三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（二零二三／二零二四財年為32人，二零二二／二零二三財年為33人）來計算。

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Table 2 – The Group’s Resource Consumption in FY2023/2024 and FY2022/2023

表2 – 二零二三／二零二四財年及二零二二／二零二三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 FY2023/2024	Intensity ² of Resource Consumption in FY2023/2024	Amount of Resource Consumption in FY2022/2023 ¹	Intensity ² of Resource Consumption in FY2022/2023
				二零二三／二零二四財年的資源使用量	二零二三／二零二四財年的資源使用量強度 ²	二零二二／二零二三財年的資源使用量 ¹	二零二二／二零二三財年的資源使用量強度 ²
Energy	能源	Electricity 電力	kWh'000 千個千瓦時	24.55	0.7672	49.10	1.4879
		Unleaded Gasoline ³ 無鉛汽油 ³	L 公升	580.15	18.1297	5,400.38	163.6479
		Total 總計	kWh'000 千個千瓦時	30.17	0.9428	101.44	3.0739
Water ⁴	水 ⁴	Water 水	m ³ 立方米	214.00	6.6875	220.6875	6.6875
Paper	紙張	Paper 紙張	tonnes 噸	0.2694	0.0084	0.3372	0.0102
Packaging Materials	包裝材料	Cartons 紙箱	tonnes 噸	–	–	0.2	0.0061

Notes:

備註：

- The amount in FY2022/2023 were extracted from the ESG report set out in the Group’s annual report for FY2022/2023.
- Intensity for FY2023/2024 and FY2022/2023 was calculated by dividing the Group’s emissions in that year by the number of employees in that year. During FY2023/2024 and FY2022/2023, the number of employees was 32 and 33, respectively.
- For the convenience of readers to make comparisons, the Group also expresses the data related to the use of unleaded gasoline in the unit of kWh'000, and the unit conversion calculation is based on the conversion factors in “Energy Statistics Manual” issued by the International Energy Agency. During FY2023/2024, the use of unleaded gasoline was approximately 5.62 kWh'000. During FY2023/2024, the intensity of use of unleaded gasoline was approximately 0.1756 kWh'000 per employee. During FY2022/2023, the use of unleaded

- 二零二二／二零二三財年的排放量是摘自載列於本集團二零二二／二零二三財年年度報告中的環境、社會及管治報告。
- 二零二三／二零二四財年及二零二二／二零二三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（二零二三／二零二四財年為32人，二零二二／二零二三財年為33人）來計算。
- 為方便讀者進行比較，本集團同時亦以千個千瓦時為單位體現無鉛汽油使用相關數據，單位轉換方法根據國際能源署所頒佈《能源統計說明》內的轉換係數計算。二零二三／二零二四財年的無鉛汽油使用量約為5.62千個千瓦時，二零二三／二零二四財年的無鉛汽油使用量強度約為0.1756千個千瓦時／員工人數（二零二二／二零二三財年的無鉛汽油使用量約為

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gasoline was approximately 52.34 kWh'000. FY2022/2023, the intensity of use of unleaded gasoline was approximately 1.5861 kWh'000 per employee.

52.34千個千瓦時，二零二二／二零二三財年的無鉛汽油使用量強度約為1.5861千個千瓦時／員工人數）。

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.

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。

Table 3 – Employees of the Group as at 31 March 2024 and 31 March 2023

表3－截至二零二四年三月三十一日及截至二零二三年三月三十一日本集團員工數據

				As at 31 March 2024 截至 二零二四年 三月三十一日	As at 31 March 2023 ¹ 截至 二零二三年 三月三十一日 ¹
Number of employees	員工人數	Total	總人數	32	33
By gender	按性別	Male	男性	15	16
		Female	女性	17	17
By region	按地區	Hong Kong	香港	29	30
		Mainland China	中國大陸	3	3
By age	按年齡	Aged 51 or above	51歲及以上	11	10
		Aged between 41 and 50	41至50歲	3	4
		Aged between 31 and 40	31至40歲	14	14
		Aged 30 or below	30歲及以下	4	5
By type	按員工類型	Senior Management	高級管理層	13	11
		Middle Management	中級管理層	10	8
		Entry level employee	基層員工	9	14
By professional category	按專業類別	Investment Management	投資管理	21.88%	27.27%
		Operations Management	運營管理	25.00%	24.24%
		Financial officer	財務人員	15.63%	12.12%
		Director	董事	21.88%	21.21%
		Internal control personnel	內控人員	12.50%	12.12%
		Human Resources	人力資源	3.13%	3.03%

Note:

備註：

¹ The data of employee as at 31 March 2023 were extracted from the ESG report set out in the Group's annual report for FY2022/2023.

¹ 截至二零二三年三月三十一日的員工數據是摘自載列於本集團二零二二／二零二三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 FY2023/2024 and FY2022/2023

表4 – 二零二三／二零二四財年及二零二二／二零二三財年本集團員工離職數據

				FY2023/2024 二零二三／ 二零二四財年	FY2022/2023 ¹ 二零二二／ 二零二三財年 ¹
Number of Employee Turnover	離職員工人數	Total	總人數	6	8
Employee turnover rate²	員工流失率²	Percentage	百分比	18.75%	24.24%
By gender (%)³	按性別(%)³	Male	男性	2 (13.33%)	3 (18.75%)
		Female	女性	4 (23.53%)	5 (29.41%)
By region (%)³	按地區(%)³	Hong Kong	香港	6 (20.69%)	7 (23.33%)
		Mainland China	中國大陸	–	1 (33.33%)
By age (%)³	按年齡(%)³	Aged 51 or above	51歲及以上	–	3 (30.00%)
		Aged between 41 and 50	41至50歲	1 (33.33%)	1 (25.00%)
		Aged between 31 and 40	31至40歲	4 (28.57%)	2 (14.29%)
		Aged 30 or below	30歲及以下	1 (25.00%)	2 (40.00%)

Notes:

備註：

^{1.} The data of employee turnover in FY2022/2023 were extracted from the ESG report set out in the Group's annual report for FY2022/2023. For the purpose of making comparison with FY2023/2024, the Group updates the presentation method of employee turnover rate by type for FY2022/2023.

^{1.} 二零二二／二零二三財年的員工離職數據是摘自載列於本集團二零二二／二零二三財年年度報告中的環境、社會及管治報告。為了與二零二三／二零二四財年作比較，本集團更新了二零二二／二零二三財年按類別劃分的僱員流失率的表現方式。

^{2.} Employee turnover rate is calculated by dividing the total number of employee turnover for the financial year by the total number of employees for the financial year and multiplying by 100%.

^{2.} 員工流失率的計算公式為該財年的僱員離職總人數／該財年的僱員總人數 × 100%。

^{3.} Employee turnover rate by type is calculated by dividing the total number of employee turnover of such type for the financial year by the total number of employees of such type for the financial year and multiplying by 100%.

^{3.} 按類別劃分的員工流失率的計算公式為該財年該類別的僱員離職總人數／該財年該類別的僱員總人數 × 100%。

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Table 5 – Employees Trained of the Group in FY2023/2024 and FY2022/2023 **表 5 – 二零二三／二零二四財年及二零二二／二零二三財年本集團員工培訓數據**

				FY2023/2024 二零二三／ 二零二四財年	FY2022/2023¹ 二零二二／ 二零二三財年 ¹
Number of employees trained	接受培訓的 員工人數	Total	總人數	32	32
By gender	按性別	Male	男性	15	16
		Percentage of employees trained ²	受訓僱員百分比 ²	46.87%	50.00%
		Female	女性	17	16
		Percentage of employees trained ²	受訓僱員百分比 ²	53.13%	50.00%
By type	按員工類型	Senior Management	高級管理層	13	10
		Percentage of employees trained ²	受訓僱員百分比 ²	40.63%	31.25%
		Middle Management	中級管理層	10	8
		Percentage of employees trained ²	受訓僱員百分比 ²	31.25%	25.00%
		Entry level employee	基層員工	9	14
		Percentage of employees trained ²	受訓僱員百分比 ²	28.12%	43.75%
Total training hours³	員工接受培訓 的總時長³	Hours	小時	33	146
Average training hours⁴	員工平均培訓 時數⁴	Hours	小時	1.03	4.56
By gender	按性別	Training hours for male	男性培訓時長	16	96
		Average training hours ⁵	平均培訓時數 ⁵	1.1	6.0
		Training hours for female	女性培訓時長	17	50
		Average training hours ⁵	平均培訓時數 ⁵	1.0	3.125
By type	按員工類型	Training hours for Senior Management	高級管理層培訓時長	13	124
		Average training hours ⁵	平均培訓時數 ⁵	1.0	12.4
		Training hours for Middle Management	中級管理層培訓時長	10	8
		Average training hours ⁵	平均培訓時數 ⁵	1.0	1.0
		Training hours for Entry level employee	基層員工培訓時長	10	14
		Average training hours ⁵	平均培訓時數 ⁵	1.1	1.0

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Notes:

1. The data of employee training in FY2022/2023 were extracted from the ESG report set out in the Group's annual report for FY2022/2023.
2. Percentage of employees trained by type is calculated by dividing the number of employees trained of such type for the financial year by the total number of employees trained for the financial year and multiplying by 100%.
3. During FY2023/2024, the Group recorded a significant decrease in training demand of employees, mainly attributable to the training of new employees. Therefore, training hours decreased as compared to FY2022/2023.
4. Average training hours are calculated by dividing the total training hours of employees for the financial year by the total number of employees trained for the financial year.
5. Average training hours by type are calculated by dividing the training hours of employees of such type for the financial year by the number of employees trained of such type for the financial year.

備註：

1. 二零二二／二零二三財年的員工培訓數據是摘自載列於本集團二零二二／二零二三財年年度報告中的環境、社會及管治報告。
2. 按類別劃分的受訓僱員百分比的計算公式為該財年該類別接受培訓的員工人數／該財年接受培訓的員工總人數×100%。
3. 於二零二三／二零二四財年，本集團員工的培訓需求顯著減少，主要集中在新加入員工的培訓上，因此相較於二零二二／二零二三財年，培訓時長有所減少。
4. 員工平均培訓時數的計算公式為該財年員工接受培訓的總時長／該財年接受培訓的員工總人數。
5. 按類別劃分的員工平均培訓時數的計算公式為該財年該類別員工培訓時長／該財年該類別接受培訓的員工人數。

Table 6 – Employees Safety of the Group in FY2023/2024, FY2022/2023 and FY2021/2022

表6—二零二三／二零二四財年、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安全數據

		Unit	單位	FY2023/2024 二零二三／ 二零二四財年	FY2022/2023 ¹ 二零二二／ 二零二三財年 ¹	FY2021/2022 ¹ 二零二一／ 二零二二財年 ¹
Employee Occupational Health and Safety commitment	員工職業健康安全投入	HK\$'000	千元港幣	338.00	324.10	198.99
Safety production commitment	安全生產投入	HK\$'000	千元港幣	15.5	14.5	14.5
Number of work-related injuries or fatalities	因工受傷或死亡人數	People	人	–	–	–
Rate of injuries or fatalities (per hundred workers)	受傷或死亡比率（每百名工人）	%	%	–	–	–
Lost days due to work injury	因工受傷而造成的損失天數	Day	天	–	–	–

Note:

1. The data of employee safety in FY2022/2023 and FY2021/2022 were extracted from the ESG report set out in the Group's annual report for FY2022/2023.

備註：

1. 二零二二／二零二三財年及二零二一／二零二二財年的員工安全數據是摘自載列於本集團二零二二／二零二三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 FY2023/2024 and FY2022/2023 **表7 – 二零二三／二零二四財年及二零二二／二零二三財年本集團公司治理數據**

				FY2023/2024 二零二三／ 二零二四財年	FY2022/2023¹ 二零二二／ 二零二三財年 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	7	6
By gender	按性別	Male	男性	7	6
		Female	女性	–	–
By type	按類型	Independent director	獨立董事	3	3
		Non-independent director	非獨立董事	4	3
Directors' average remuneration	董事平均薪酬	HK\$'000	千元港幣	285.71/year 285.71／年	250/year 250／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	個	4	3

Note:

¹ The data of corporate governance in FY2022/2023 were extracted from the ESG report set out in the Group's annual report for FY2022/2023.

備註：

¹ 二零二二／二零二三財年的公司治理數據是摘自載列於本集團二零二二／二零二三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 FY2023/2024 and FY2022/2023

表8 – 二零二三／二零二四財年及二零二二／二零二三財年本集團反貪污數據

				FY2023/2024 二零二三／ 二零二四財年	FY2022/2023¹ 二零二二／ 二零二三財年 ¹
Number of anti-corruption and anti-corruption reporting incidents	反貪污反腐敗舉報事件數	Number	件	–	–
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	28	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	7	6

Note:

¹ The data of anti-corruption in FY2022/2023 were extracted from the ESG report set out in the Group's annual report for FY2022/2023.

備註：

¹ 二零二二／二零二三財年的反貪污數據是摘自載列於本集團二零二二／二零二三財年年度報告中的環境、社會及管治報告。

Table 9 – Suppliers of the Group in FY2023/2024 and FY2022/2023

表9 – 二零二三／二零二四財年及二零二二／二零二三財年本集團供應商數據

				FY2023/2024 二零二三／ 二零二四財年	FY2022/2023¹ 二零二二／ 二零二三財年 ¹
Number of Suppliers	供應商數量	Total	總數量	20	22
By region	按地區	Hong Kong, China	中國香港	20	21
		Mainland China	中國大陸	–	1

Note:

¹ The data of suppliers in FY2022/2023 were extracted from the ESG report set out in the Group's annual report for FY2022/2023.

備註：

¹ 二零二二／二零二三財年的供應商數據是摘自載列於本集團二零二二／二零二三財年年度報告中的環境、社會及管治報告。

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APPENDIX II – CONTENT INDEX OF ESG REPORTING GUIDE

附錄二–ESG 報告指引內容索引

Indicators 指標內容	Description 描述	Relevant GRI Standards 相應GRI準則	Relevant Section 相應章節
A. Environmental Categories			
A. 環境範疇			
Aspect A1: Emissions			
層面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.	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 305: Emissions 2016 GRI 306: Waste 2020	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。	GRI 2：一般揭露2021 GRI 3：重大主題2021 GRI 305：排放2016 GRI 306：廢棄物2020	1.3氣候行動
KPI A1.1	The types of emissions and respective emissions data.	GRI 305: Emissions 2016	1.3 Climate Action, Appendix I – Key Performance Table 1
關鍵績效指標A1.1	排放物種類及相關排放數據。	GRI 305：排放2016	1.3氣候行動、附錄——關鍵績效表1
KPI 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).	GRI 305: Emissions 2016	1.3 Climate Action, Appendix I – Key Performance Table 1
關鍵績效指標A1.2	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）。	GRI 305：排放2016	1.3氣候行動、附錄——關鍵績效表1
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	GRI 306: Waste 2020	1.3 Climate Action, Appendix I – Key Performance Table 1
關鍵績效指標A1.3	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）。	GRI 306：廢棄物2020	1.3氣候行動、附錄——關鍵績效表1

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Indicators 指標內容	Description 描述	Relevant GRI Standards 相應GRI準則	Relevant Section 相應章節
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	GRI 306: Waste 2020	1.3 Climate Action, Appendix I – Key Performance Table 1
關鍵績效指標A1.4	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)。	GRI 306 : 廢棄物2020	1.3氣候行動、附錄——關鍵績效表1
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	GRI 3: Material Topics 2021 GRI 305: Emissions 2016	1.3 Climate Action
關鍵績效指標A1.5	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。	GRI 3 : 重大主題2021 GRI 305 : 排放2016	1.3氣候行動
KPI 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.	GRI 3: Material Topics 2021 GRI 306: Waste 2020	1.3 Climate Action
關鍵績效指標A1.6	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。	GRI 3 : 重大主題2021 GRI 306 : 廢棄物2020	1.3氣候行動
Aspect A2: Use of Resources			
層面A2 : 資源使用			
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021	1.2 Energy Use
一般披露	有效使用資源(包括能源、水及其他原材料)的政策。	GRI 2 : 一般揭露2021 GRI 3 : 重大主題2021	1.2資源使用
KPI 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).	GRI 302: Energy 2016	1.2 Energy Use, Appendix I – Key Performance Table 2
關鍵績效指標A2.1	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)。	GRI 302 : 能源2016	1.2能源使用、附錄——關鍵績效表2
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	GRI 303: Water and Effluents 2018	1.2 Energy Use, Appendix I – Key Performance Table 2
關鍵績效指標A2.2	總耗水量及密度(如以每產量單位、每項設施計算)。	GRI 303 : 水與放流水2018	1.2能源使用、附錄——關鍵績效表2
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	GRI 3: Material Topics 2021 GRI 302: Energy 2016	1.2 Energy Use
關鍵績效指標A2.3	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。	GRI 3 : 重大主題2021 GRI 302 : 能源2016	1.2能源使用
KPI 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.	GRI 3: Material Topics 2021 GRI 303: Water and Effluents 2018	1.2 Energy Use
關鍵績效指標A2.4	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。	GRI 3 : 重大主題2021 GRI 303 : 水與放流水2018	1.2能源使用

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Indicators 指標內容	Description 描述	Relevant GRI Standards 相應GRI準則	Relevant Section 相應章節
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	GRI 301: Materials 2016	1.2 Energy Use
關鍵績效指標A2.5	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。	GRI 301：物料2016	1.2能源使用
Aspect A3: The Environment and Natural Resources			
層面A3：環境及天然資源			
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021	1.1 Environmental Management, 1.2 Energy Use
一般披露	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。	GRI 2：一般揭露2021 GRI 3：重大主題2021	1.1環境管理、 1.2能源使用
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	GRI 3: Material Topics 2021 GRI 303: Water and Effluents 2018 GRI 305: Emissions 2016 GRI 306: Waste 2020	1.1 Environmental Management, 1.2 Energy Use, 1.3 Climate Action
關鍵績效指標A3.1	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。	GRI 3：重大主題2021 GRI 303：水與放流水2018 GRI 305：排放2016 GRI 306：廢棄物2020	1.1環境管理、 1.2能源使用、 1.3氣候行動
Aspect A4: Climate Change			
層面A4：氣候變化			
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021	1.3 Climate Action
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。	GRI 2：一般揭露2021 GRI 3：重大主題2021	1.3氣候行動
KPI 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.	GRI 201: Economic Performance 2016	1.3 Climate Action
關鍵績效指標A4.1	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。	GRI 201：經濟績效2016	1.3氣候行動

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B. Social Categories			
B. 社會範疇			
Aspect B1: Employment			
層面B1：僱傭			
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.	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 406: Non-discrimination 2016	3.1 Employee Rights, 3.2 Employee Trainings
一般披露	有關薪酬及解僱、招聘及晉陞、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	GRI 2：一般揭露2021 GRI 3：重大主題2021 GRI 406：不歧視2016	3.1員工權益、 3.2員工培訓
KPI B1.1	Total workforce by gender, employment type (for example, full-or part-time), age group and geographical region.	GRI 2: General Disclosures 2021 GRI 405: Diversity and Equal Opportunity 2016	3.1 Employee Rights, Appendix I – Key Performance Table 3
關鍵績效指標B1.1	按性別、僱傭類型、年齡組別及地區劃分的僱員總數。	GRI 2：一般揭露2021 GRI 405：員工多元化與平等機會2016	3.1員工權益、附錄一—關鍵績效表3
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	GRI 401: Employment 2016	Appendix I – Key Performance Table 4
關鍵績效指標B1.2	按性別、年齡組別及地區劃分的僱員流失比率。	GRI 401：勞僱關係2016	附錄一—關鍵績效表4
Aspect B2: Health and Safety			
層面B2：健康與安全			
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.	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 403: Occupational Health and Safety 2018	3.3 Employees' Safety
一般披露	有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	GRI 2：一般揭露2021 GRI 3：重大主題2021 GRI 403：職業安全衛生2018	3.3員工安全

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KPI B2.1	Number and rate of work-related fatalities.	GRI 403: Occupational Health and Safety 2018	3.3 Employees' Safety, Appendix I – Key Performance Table 6
關鍵績效指標B2.1	因工作關係而死亡的人數及比率。	GRI 403：職業安全衛生2018	3.3員工安全、附錄——關鍵績效表6
KPI B2.2	Lost days due to work injury.	GRI 403: Occupational Health and Safety 2018	3.3 Employees' Safety, Appendix I – Key Performance Table 6
關鍵績效指標B2.2	因工傷損失工作日數。	GRI 403：職業安全衛生2018	3.3員工安全、附錄——關鍵績效表6
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	GRI 3: Material Topics 2021 GRI 403: Occupational Health and Safety 2018	3.3 Employees' Safety, Appendix I – Key Performance Table 6
關鍵績效指標B2.3	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。	GRI 3：重大主題2021 GRI 403：職業安全衛生2018	3.3員工安全、附錄——關鍵績效表6
Aspect B3: Development and Training			
層面B3：發展及培訓			
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 404: Training and Education 2016	3.2 Employee Trainings
一般披露	有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	GRI 2：一般揭露2021 GRI 3：重大主題2021 GRI 404：訓練與教育2016	3.2員工培訓
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Not directly covered under GRI Standards	Appendix I – Key Performance Table 5
關鍵績效指標B3.1	按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比。	GRI準則並無直接涵蓋	附錄——關鍵績效表5
KPI B3.2	The average training hours completed per employee by gender and employee category.	GRI 404: Training and Education 2016	Appendix I – Key Performance Table 5
關鍵績效指標B3.2	按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	GRI 404：訓練與教育2016	附錄——關鍵績效表5

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Aspect B4: Labour Standards			
層面B4：勞工準則			
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.	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 407: Freedom of Association and Collective Bargaining 2016	3.1 Employee Rights
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。	GRI 2：一般揭露2021 GRI 3：重大主題2021 GRI 407：結社自由與團體協商2016	3.1員工權益
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	GRI 3: Material Topics 2021 GRI 408: Child Labour 2016 GRI 409: Forced or Compulsory Labour 2016	3.1 Employee Rights
關鍵績效指標B4.1	描述檢討招聘慣例的措施以避免童工及強制勞工。	GRI 3：重大主題2021 GRI 408：童工2016 GRI 409：強迫或強制勞動2016	3.1員工權益
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	GRI 3: Material Topics 2021 GRI 408: Child Labour 2016 GRI 409: Forced or Compulsory Labour 2016	3.1 Employee Rights
關鍵績效指標B4.2	描述在發現違規情況時消除有關情況所採取的步驟。	GRI 3：重大主題2021 GRI 408：童工2016 GRI 409：強迫或強制勞動2016	3.1員工權益
Aspect B5: Supply Chain Management			
層面B5：供應鏈管理			
General Disclosure	Policies on managing environmental and social risks of the supply chain.	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021	4.1 Supplier Management
一般披露	管理供應鏈的環境及社會風險政策。	GRI 2：一般揭露2021 GRI 3：重大主題2021	4.1供應商管理
KPI B5.1	Number of suppliers by geographical region.	GRI 2: General Disclosures 2021	4.1 Supplier Management, Appendix I – Key Performance Table 9
關鍵績效指標B5.1	按地區劃分的供應商數目。	GRI 2：一般揭露2021	4.1供應商管理、附錄——關鍵績效表9

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KPI 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.	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 308: Supplier Environmental Assessment 2016 GRI 414: Supplier Social Assessment 2016	4.1 Supplier Management
關鍵績效指標 B5.2	描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	GRI 2：一般揭露2021 GRI 3：重大主題2021 GRI 308：供應商環境評估2016 GRI 414：供應商社會評估2016	4.1供應商管理
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 308: Supplier Environmental Assessment 2016 GRI 414: Supplier Social Assessment 2016	4.1 Supplier Management
關鍵績效指標 B5.3	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。	GRI 2：一般揭露2021 GRI 3：重大主題2021 GRI 308：供應商環境評估2016 GRI 414：供應商社會評估2016	4.1供應商管理
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	GRI 3: Material Topics 2021	4.1 Supplier Management
關鍵績效指標 B5.4	描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	GRI 3：重大主題2021	4.1供應商管理

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Aspect B6: Product Responsibility			
層面 B6：產品責任			
General Disclosure	Information on:	GRI 2: General Disclosures 2021	2.1 Responsible
	(a) the policies; and	GRI 3: Material Topics 2021	Investment,
	(b) compliance with relevant laws and regulations that have a significant impact on the issuer	GRI 416: Customer Health and Safety 2016	2.3 Compliance
	relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	GRI 417: Marketing and Labeling 2016	Operation,
一般披露	有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：	GRI 418: Customer Privacy 2016	2.4 Intellectual Property Rights
	(a) 政策；及	GRI 2：一般揭露2021	2.1負責任投資、
	(b) 遵守對發行人有重大影響的相關法律及規例的資料。	GRI 3：重大主題2021	2.3合規運營、
		GRI 416：顧客健康與安全2016	2.4知識產權
		GRI 417：行銷與標示2016	
		GRI 418：客戶隱私2016	
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Not directly covered under GRI Standards	2.3 Compliance
關鍵績效指標B6.1	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。	GRI準則並無直接涵蓋	Operation
			2.3合規運營
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	GRI 2: General Disclosures 2021	2.3 Compliance
		GRI 3: Material Topics 2021	Operation
		GRI 418: Customer Privacy 2016	
關鍵績效指標B6.2	接獲關於產品及服務的投訴數目以及應對方法。	GRI 2：一般揭露2021	2.3合規運營
		GRI 3：重大主題2021	
		GRI 418：客戶隱私2016	
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Not directly covered under GRI Standards	2.4 Intellectual Property Rights
關鍵績效指標B6.3	描述與維護及保障知識產權有關的慣例。	GRI準則並無直接涵蓋	2.4知識產權
KPI B6.4	Description of quality assurance process and recall procedures.	Not directly covered under GRI Standards	2.3 Compliance
關鍵績效指標B6.4	描述質量檢定過程及產品回收程序。	GRI準則並無直接涵蓋	Operation
			2.3合規運營
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	GRI 3: Material Topics 2021	2.2 Information Security
關鍵績效指標B6.5	描述消費者資料保障及私隱政策，以及相關執行及監察方法。	GRI 3：重大主題2021	2.2信息安全

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Aspect B7: Anti-corruption			
層面 B7：反貪污			
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.	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 205: Anti-corruption 2016 GRI 415: Public Policy 2016	2.3 Compliance Operation
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。	GRI 2：一般揭露2021 GRI 3：重大主題2021 GRI 205：反貪腐2016 GRI 415：公共政策2016	2.3合規運營
KPI 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.	GRI 205: Anti-corruption 2016	2.3 Compliance Operation
關鍵績效指標B7.1	於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	GRI 205：反貪腐2016	2.3合規運營
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 205: Anti-corruption 2016	2.3 Compliance Operation, Appendix I – Key Performance Table 8
關鍵績效指標B7.2	描述防範措施及舉報程序，以及相關執行及監察方法。	GRI 2：一般揭露2021 GRI 3：重大主題2021 GRI 205：反貪腐2016	2.3合規運營、附錄一一 關鍵績效表8
KPI B7.3	Description of anti-corruption training provided to directors and staff.	GRI 205: Anti-corruption 2016	2.3 Compliance Operation, Appendix I – Key Performance Table 8
關鍵績效指標B7.3	描述向董事及員工提供的反貪污培訓。	GRI 205：反貪腐2016	2.3合規運營、附錄一一 關鍵績效表8

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Aspect B8: Community Investment			
層面B8：社區投資			
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.	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021	4.2 Social Investment
一般披露	有關以社區參與來瞭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。	GRI 2：一般揭露2021 GRI 3：重大主題2021	4.2社會投資
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	GRI 203: Indirect Economic Impacts 2016	4.2 Social Investment
關鍵績效指標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）。	GRI 203：間接經濟衝擊2016	4.2社會投資
KPI B8.2	Resources contributed (e.g. Money or time) to the focus area.	GRI 201: Economic Performance 2016	4.2 Social Investment
關鍵績效指標B8.2	在專注範疇所動用資源（如金錢或時間）。	GRI 201：經濟績效2016	4.2社會投資