

2025

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



MEDIALINK GROUP LIMITED

羚邦集團有限公司

Incorporated in the Cayman Islands with limited liability
於開曼群島註冊成立的有限公司 Stock Code 股份代號 : 2230

Ani-Bai *Ani-Mall* *Ani-One* *Ani-Two*  **WHATEVER
SMILES**

Environmental, Social and Governance Report

環境、社會及管治報告

ABOUT THE REPORT

The board of directors (the “**Board**”) of Medialink Group Limited (the “**Company**”) is pleased to present the fifth Environmental, Social and Governance (hereinafter called “**ESG**”) Report (the “**ESG Report**”) of the Company and its subsidiaries (collectively as the “**Group**” or “**we**”). The ESG Report summarizes the policies, sustainability strategies, management approach, initiatives and performance made by the Group in the environmental and social aspects of its business. For the disclosure on corporate governance, please refer to the section on Corporate Governance Report.

The Group has responsibility to maximize shareholder returns, and this is aligned with the objective to provide clients with the best service and platforms. This is achieved not only through the Group having financial strength but also through investing in its employees and wider social practices.

OBJECTIVES OF THE REPORT

This ESG Report aims to provide the performance of the Group in respect of the ESG aspects in a transparent and open manner over the past year, so that the stakeholders can understand the progress and direction of the sustainable development of the Group.

REPORTING SCOPE

This report covers the period from 1 April 2024 to 31 March 2025 (the “**Reporting Period**” or the “**Year**”), which is in conformity with the Group’s financial year. This report focuses on the Group’s management approach, performance and measures in respect of the ESG aspects. In particular, the environmental and social KPIs disclosed in this report cover its overall scope of businesses in the media content distribution and brand licensing.

BUSINESS DESCRIPTION

The Group has been engaged in managing intellectual property rights on media content and brand licensing for over 30 years. Under the media content distribution business, the Group invests and cooperates closely with media content licensors through entering content production and distribution arrangements and distributes media content relating to animation series, variety shows, drama series and animated and live-action feature films. Under the brand licensing business, the Group is involved in the licensing of various rights in relation to brands owned by brand licensors including merchandising right; location-based entertainment rights; and promotion rights in the Asia Pacific region.

有關本報告

羚邦集團有限公司(「本公司」)董事會(「董事會」)欣然發表本公司及其附屬公司(統稱「本集團」或「我們」)之第五份環境、社會及管治報告(「環境、社會及管治報告」)。環境、社會及管治報告總結了本集團所採用之環境、社會及管治政策、可持續發展策略、管理方法、措施及表現。有關企業管治的披露，請參閱企業管治報告一節。

本集團有責任使股東回報最大化，這與為客戶提供最佳服務和平台的目標一致。這不僅是通過集團擁有的財務實力實現，還通過投資於其員工和更廣泛的社會實踐來實現。

報告的目標

本環境、社會及管治報告旨在以透明和公開的方式提供本集團過去一年在環境、社會及管治方面的表現，讓持份者了解本集團可持續發展的進展和方向。

報告範圍

本報告涵蓋2024年4月1日至2025年3月31日期間(「**報告期**」或「**本年度**」)，與本集團的財政年度一致。本報告重點關注本集團在環境、社會及管治方面的管理方法、表現及措施。特別是，本報告披露的環境和社會關鍵績效指標涵蓋其在媒體內容發行及品牌授權方面的整體業務範圍。

業務說明

本集團從事媒體內容和品牌授權方面的知識產權管理已逾30年。在媒體內容發行業務方面，本集團通過涉足內容製作和發行安排，與媒體內容許可方進行投資和緊密合作，發行與動畫、綜藝、電視劇、動畫及真人電影相關的媒體內容。至於品牌授權業務，本集團於亞太區獲各種品牌授權方授權版權、大型實體娛樂權及促銷權。

REPORTING PRINCIPLES

This ESG Report has been prepared in accordance with the requirements set out in the “Environmental, Social and Governance Reporting Guide” contained in Appendix C2 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Hong Kong Stock Exchange**”). The disclosure in this report complies with the disclosure requirements of the “comply or explain” as set out in the Guide. This report was reviewed, confirmed and approved by the Board on 26 June 2025. During the process of preparation of this report, we summarized the Group’s performance in corporate and social responsibilities based on the principles of “Materiality, Quantitative, Balance and Consistency”. Please refer to the table below for our understanding and response to such reporting principles.

報告原則

本環境、社會及管治報告乃根據香港聯合交易所有限公司（「香港聯交所」）證券上市規則附錄C2所載之《環境、社會及管治報告指引》載列之規定編製。本報告披露內容符合指引所載「不遵守就解釋」的披露規定。本報告已於2025年6月26日經董事會審核、確認及批准。在本報告的編製過程中，我們按照「重要性、量化、平衡及一致性」的原則，總結本集團在企業和社會責任方面的表現。有關我們對該等報告原則的理解和回應，請參閱下表。

Reporting Principles 報告原則	Implications 影響	Our Responses 我們的回應
Materiality 重要性	<p>If the directors decided that the threshold at which ESG issues become sufficiently important to investors and other stakeholders, they should be reported by the issuer.</p> <p>倘董事認為環境、社會及管治問題達到對投資者及其他持份者足夠重要的門檻，則應由發行人報告。</p>	<p>The Group believes ESG report exerts significant influence on the investors and stakeholders. We disclosed the process of identifying important ESG factors in the report, including the identification of stakeholders, and the use of the importance matrix for the assessment of material issues. Based on the communication mechanism with stakeholders and the principle of materiality, we identified important ESG-related factors, focused on them, and disclosed corresponding measures in the report.</p> <p>本集團認為，環境、社會及管治報告對投資者及其他持份者產生重大影響。我們在報告中披露識別重要環境、社會及管治因素的過程，包括識別持份者，以及使用重要性矩陣評估重大問題。根據與持份者的溝通機制及重要性原則，我們識別出與環境、社會及管治相關的重要因素並重點關注，並在報告中披露相應措施。</p>

REPORTING PRINCIPLES (Continued)

報告原則 (續)

Reporting Principles 報告原則	Implications 影響	Our Responses 我們的回應
Quantitative 量化	<p>The disclosure of KPIs needs to be measurable. The data of standards, methods and assumptions or calculation on emissions and energy consumption, as well as standards for reporting emissions and energy consumption as well as conversion factors used shall be disclosed.</p> <p>關鍵績效指標的披露需要能夠進行衡量。排放和能源消耗的標準、方法和假設或計算的數據，以及排放和能源消耗的報告標準及所用轉換因子均應予以披露。</p>	<p>This report made quantitative disclosure about KPIs, and reported the standards, methods, assumptions or data for calculation of emissions and energy consumption, as well as the conversion factors used and, where appropriate, effective comparisons.</p> <p>本報告對關鍵績效指標作出定量披露，並報告排放和能源消耗計算的標準、方法、假設或數據，以及所用轉換因子及(倘適用)有效比較。</p>
Balance 平衡	<p>The ESG report should provide an unbiased picture of the issuer's performance. The report should avoid selections, omissions, or presentation formats that may inappropriately influence a decision or judgment by the report readers.</p> <p>環境、社會及管治報告應公正地提供發行人的表現。報告應避免可能會不適當地影響報告讀者的決定或判斷的選擇、遺漏或呈現格式。</p>	<p>This report discussed our achievements and challenges in sustainability.</p> <p>本報告討論我們在可持續發展方面的成就和挑戰。</p>
Consistency 一致性	<p>The issuer should use consistent methodologies to allow for meaningful comparisons of ESG data over time.</p> <p>發行人應使用一致的方法，以便隨時間對環境、社會及管治數據進行有意義的比較。</p>	<p>This report adopted, as much as practicable, consistent methodologies and provided explanation on any differences in the methods of computation from these adopted in the last year.</p> <p>本報告盡可能採用一致的方法，並解釋與去年所採用方法在計算方法方面的任何差異。</p>

SOURCE OF INFORMATION

The information disclosed in this report is derived from the Group's formal documents, statistics or public information. The Board is responsible for the truthfulness, accuracy and completeness of its contents.

資料來源

本報告披露的資料來源於本集團的正式文件、統計數據或公開資料。董事會對其內容的真實性、準確性和完整性負責。

WAY OF PUBLICATION AND FEEDBACK

This report is prepared in both English and Chinese and is available for viewing and downloading from the Company's website (www.medialink.com.hk) and the Stock Exchange's website (www.hkexnews.hk). In the event of discrepancies between the English and Chinese versions, the English version shall prevail.

The Group is open to and values all advice and suggestions received, in order to uphold the common interests of the Group and all stakeholders. We welcome stakeholders to send such advice and suggestions to the Group's email: info@medialink.com.hk.

BOARD STATEMENT

This report demonstrates the Group's ongoing achievements and commitments to enhancing its sustainability performance in areas including employment and labour practices, environmental protection, business operations, supply chain management, and corporate governance.

The Board acknowledged the responsibility for monitoring and managing ESG-related risks and the effectiveness of the ESG management system. The Board reviews and discusses the goals and targets under the ESG initiatives to optimise efficient use of resources and to minimise the impact on the environment and natural resources from the Group's operation annually.

Sustainable development is an integral part of the Group's business strategy in order to achieve business excellence and enhance capabilities for long-term competitiveness. The Group is committed to operating in a manner that is economically, socially and environmentally sustainable while balancing the interests of various stakeholders and fostering a positive impact on society. The Group's sustainability strategy is based on compliance with the applicable legal requirements, sustainability principle and stakeholders' opinions. The Group has established and implemented various policies to manage and monitor the risks related to the environment, employment, operating practices and community.

The Board believes that a sound environmental, social and governance structure is vital for the continued sustainability and development of the Group's activities. The Group is willing to take more responsibilities for the society but with a view to balancing the Shareholders' interests and the society's benefits. The Group will continue to strengthen the efforts in information collection for better performance in the ESG areas and broader disclosure of related information in sustainable development.

刊發方式及反饋

本報告以中英文編製，並可於本公司網站(www.medialink.com.hk)及聯交所網站(www.hkexnews.hk)查閱及下載。中英文版本如有差異，概以英文版本為準。

本集團對所有接收的意見及建議均持開放及珍視態度，以堅守本集團及所有持份者之共同利益。歡迎各持份者發送有關意見及建議至本集團電子郵箱：info@medialink.com.hk。

董事會聲明

本報告展示本集團在僱傭及勞工常規、環境保護、業務營運、供應鏈管理及企業管治等領域不斷取得的成就和對提升其可持續發展表現的承諾。

董事會認同監察及管理環境、社會及管治相關風險的責任及環境、社會及管治管理系統的有效性。董事會每年審視及討論環境、社會及管治措施的目的及目標，以優化善用資源並降低本集團營運對環境及天然資源的影響。

可持續發展為本集團業務策略的組成部分，藉以取得業務上的卓越成就及提升維持長遠競爭力的能力。本集團致力於以經濟、社會及環境可持續的方式營運，同時兼顧各權益人的利益，務求造福社會。本集團的可持續策略乃基於遵守適用法律規定、可持續原則及權益人意見。本集團已制定及實施各項政策以管理及監察環境、僱傭、營運常規及社區的相關風險。

董事會認為，健全的環境、社會及管治架構對本集團業務活動的可持續發展相當重要。本集團願意為社會承擔更多責任，惟會保持股東權益與社會利益之平衡。本集團將繼續加強資訊收集方面的力度，務求環境、社會及管治範疇的表現得以改善，且就可持續發展的相關資訊作更廣泛的披露。

ESG GOVERNANCE STRUCTURE

The Group conducts a top-down management approach regarding its ESG issues and has developed a core governance framework to ensure the alignment of ESG governance with its strategic growth. The structure of ESG governance is divided into two components, namely the Board and ESG Team. The Board holds the overall responsibility for the Group's ESG strategies and reporting as well as overseeing and managing the ESG issues. The Board discusses and reviews the Group's ESG risks and opportunities, strategies, priorities of the Group's material ESG issues, goals and targets, performance and progress made against ESG goals and targets regularly with the assistance of the ESG Team. The Board also examines and ensures the effectiveness of Group's risk management and internal controls through an annual assessment, and the precision and accuracy of the information disclosed in the ESG reports.

To develop systematic management of the ESG issues, the Group has established the ESG Team which comprises staff from relevant divisions of the Group. The ESG Team is sub-divided into ESG Core Team and ESG Working Team. The ESG Core Team include Chief Executive Officer, Chief Financial Officer, Head of Human Resources & Administration, and all division heads. The ESG Core Team is responsible for assisting the Board in implementing ESG policy and continuous monitoring its implementation, while each division head is a sub-team leader to lead its ESG Working Team to execute the Group's ESG activities.

The ESG Team is responsible for collecting relevant information on the ESG aspects for the preparation of the ESG reports, and identifying and prioritising the Group's ESG issues. It periodically reports to the Board, assists in assessing and identifying the Group's ESG risk and opportunities, and evaluates the implementation and effectiveness of the Group's ESG risk management and internal control system. It also examines and reviews the Group's ESG performance, policies, goals and targets, covering environmental, labour practices, business operations, supply chain management and other ESG aspects.

環境、社會及管治治理架構

本集團對其環境、社會及管治問題採取自上而下的管理方法，並制定核心治理框架，以確保環境、社會及管治治理與其策略增長保持一致。環境、社會及管治治理架構分為董事會及環境、社會及管治團隊兩部分。董事會全面負責本集團的環境、社會及管治策略及報告，以及監督及管理環境、社會及管治問題。董事會在環境、社會及管治團隊的協助下，定期討論及檢討本集團的環境、社會及管治風險及機遇、策略、本集團重大環境、社會及管治問題的優先事項、目的及目標、表現及在環境、社會及管治目的及目標方面取得的進展。董事會亦通過年度評估檢查並確保本集團風險管理及內部控制的有效性，以及環境、社會及管治報告中所披露資料的精確性及準確性。

為對環境、社會及管治問題進行系統化管理，本集團已成立由本集團相關部門員工組成的環境、社會及管治團隊。環境、社會及管治團隊細分為環境、社會及管治核心團隊及環境、社會及管治工作團隊。環境、社會及管治核心團隊包括行政總裁、財務總監、人力資源和行政主管，以及所有部門主管。環境、社會及管治核心團隊負責協助董事會實施環境、社會及管治政策並持續監控其實施情況，而每個部門主管均為分隊負責人，領導其環境、社會及管治工作團隊執行本集團的環境、社會及管治活動。

環境、社會及管治團隊負責收集環境、社會及管治方面的相關資料以編製環境、社會及管治報告，並識別及優先處理本集團的環境、社會及管治問題。其定期向董事會報告，協助評估及識別本集團的環境、社會及管治風險及機遇，並評估本集團環境、社會及管治風險管理及內部監控系統的實施和有效性。其亦審查及檢討本集團的環境、社會及管治表現、政策、目的及目標，涵蓋環境、勞工常規、業務營運、供應鏈管理及環境、社會及管治其他方面。

ESG PHILOSOPHY OF THE GROUP

ESG is not a slogan but a responsibility for everyone in the Group. Townhall meetings were conducted to communicate the importance and the Group's ESG management approach, strategies and policies. Tailored for the Group's business, 5Cs (Creativity, Content, Character, Care and Contribution) were adopted to drive the Group's commitment to good ESG practices in addition to adoption of green office wherever we operate.



As part of the Group's vision, we actively participated in supporting and offering entertainment to the less privileged community that we **Cared** by integrating their well-being into our daily business operations. We celebrated our fifth listing anniversary by working with Dignity Kitchen, a social enterprise that provides training in catering for people with different abilities and provided free lunch boxes to those in need in June 2024. In a collaboration with Youth Square, a youth development initiative by the Home and Youth Affairs Bureau, we are proud to contribute to our ESG goals by participating in the "YS School Cultural Festival 2024 — Ani-Com Fantasy 2024", fostering cultural engagement and community connection among young audiences through the vibrant world of Anime **Content**. By showcasing two of our anime films during the festival, namely "Haikyu!! The Movie — The Talent and the Sense" and "Haikyu!! The Movie — The Battle of Concepts", these screenings not only enriched the youth's appreciation of anime culture but also inspired them to embrace challenges with resilience, perseverance and determination in their personal growth via the story of Haikyu!!. This year, we participated in the Charity Flag Day event, organized by the Hong Kong Cat and Dog Association, featured with emoji brand on February 5, 2025. We embrace **Creativity** in emoji theme by applying it to flag stickers, capturing the spirit of fun and engagement. The activity aimed to raise vital funds for the Cat and Dog Rescue Centre, providing essential care and support to homeless cats and dogs in Hong Kong. Besides, in our commitment to social, environmental and governance principles, we actively leverage **Character** to engage in community-driven initiatives. Our Group supported the Oxfam Rice Event 2024 featured with The

本集團的環境、社會及管治理念

環境、社會及管治並非一句口號，而是本集團全員之責任。本集團舉行職工大會以傳達環境、社會及管治的重要性以及本集團的相關管理方法、策略及政策。除了在我們經營地採用綠色辦公室外，本集團亦採用為業務定制的5C(創意、內容、角色、關愛和貢獻)以推行本集團對良好環境、社會及管治常規的承諾。

作為本集團願景的一部分，我們積極參與支持並為我們關愛的弱勢群體提供娛樂，將彼等的福祉融入我們的日常業務營運中。我們慶祝上市五週年，於2024年6月與廚尊(Dignity Kitchen)(一間為不同能力人士提供餐飲培訓的社會企業)合作，為有需要人士提供免費午餐盒。我們很榮幸與民政及青年事務局的青年發展計劃「青年廣場」合作，參與「YS學園節2024—動漫幻想2024」，透過動漫內容的生動世界，促進青年觀眾的文化參與和社區聯繫，從而為我們的環境、社會及管治目標作出貢獻。通過在節日期間展示我們的兩部動漫電影，即《排球少年!!劇場版—才能與感覺》及《排球少年!!劇場版—觀念之戰》，這些放映活動不僅豐富了青年對動漫文化的欣賞，還通過《排球少年!!》的故事激勵彼等在個人成長中以堅韌、毅力和決心迎接挑戰。今年，我們參加了香港貓狗協會於2025年2月5日舉辦並以emoji品牌為特色的慈善賣旗日活動。我們將創意融入emoji主題中，將其應用於國旗貼紙，捕捉樂趣和參與的精神。該活動旨在為貓狗救助中心籌集重要資金，為香港流浪貓狗提供必要的關愛和支持。此外，在我們對社會、環境及管治原則的承諾中，我們積極利用角色參與社區活動。本集團支持以小王子為特色的「樂施米義賣大行



Carling Company
商界展關懷



Good MPF Employer 5 Year+ Awards
積金好僱主5年+獎



Step for Love — 2025 Caritas Charity Walk
步中情—2025明愛慈善步行

Little Prince to sell Oxfam rice bags and eco-friendly bags in Hong Kong to support impoverished smallholder farmers with impacts of extreme weather on their livelihoods. By integrating the characters into these campaigns, we successfully inspired positive change within the community, emphasizing our dedication to making a meaningful impact. Through these efforts, we did not only nurture the character identity but also foster a culture of kindness and community engagement, raising awareness and promoting social responsibility. We also **Contributed** to Caritas Hong Kong and have been awarded Good MPF Employer since 2018. In addition, we participated in the Caritas Hong Kong Charity Walk event, titled 「步中情 — 2025明愛慈善步行」, on March 29, 2025. We formed a dedicated team, joined the 5 km charity walk in Hong Kong. This event aimed to raise funds to support the underprivileged in Hong Kong, focusing on essential social work services. Funds raised would be contributed to family and elderly services, community development and medical assistance for those in need. By participating in this charitable initiative, our Group demonstrates its commitment to social responsibility and community welfare.

In order to determine the ESG reporting scopes, the key management personnel have discussed internally and identified the environmental, social and operating items; and assessed their importance to the stakeholders and the Group. The summary of material ESG items are listed out in this Report.

STAKEHOLDERS' ENGAGEMENT

The Group is committed to maintaining the sustainable development of its business and the environmental protection of the communities in which it operates. We maintain regular communication channels with our stakeholders, including government/regulatory bodies, shareholders/investors, employees, customers, suppliers, community, etc. and strive to balance their opinions and interests through constructive communications in order to determine the directions of its sustainable development. We assess and determine our environmental, social and governance risks, and ensure that the relevant risk management measures and internal control systems are operating effectively. The following table shows the management response to the stakeholders' expectations and concerns:

動2024」, 在香港銷售樂施米袋和環保袋, 以支持受極端天氣影響生計的貧困小農。通過將角色融入該等活動, 我們成功地激發了社區內的積極變化, 強調了我們致力於產生有意義的影響。通過該等努力, 我們不僅培養了角色認同, 還培養了善良和社區參與的文化, 提高了意識並促進了社會責任。我們亦為香港明愛作出貢獻, 並自2018年起成為「積金好僱主」。此外, 我們於2025年3月29日參與名為「步中情—2025明愛慈善步行」的香港明愛慈善步行活動。我們組成了一個專門的團隊, 參加了香港5公里慈善步行。這項活動旨在籌集資金支持香港的弱勢群體, 重點關注基本的社會工作服務。籌集的資金將用於家庭及長者服務、社區發展及為有需要的人士提供醫療援助。透過參與這一慈善活動, 本集團展示其對社會責任及社區福祉的承諾。

為了釐定環境、社會及管治報告範圍, 我們與各管理層人員進行討論, 並列出主要持份者與本集團所關心的環境、社會及營運項目, 再評估雙方對各項目的重視程度; 從而選擇出相對重要的環境、社會及管治議題於本報告中作出相關披露。

持份者參與

本集團致力維持業務的可持續發展, 並為環保及業務所在的社區提供支持。我們與政府/監管機構、股東/投資者、僱員、客戶、供應商、社區等持份者保持定期溝通渠道, 力求透過建設性交流平衡意見與利益, 從而確定我們的可持續發展方向。我們評估及釐定環境、社會及管治風險, 確保相關風險管理及內部監控制度有效地運行。有關持份者的期望與要求及管理層的相關回應如下表:

Stakeholder 持份者	Major Communication Channels 主要溝通渠道	Expectation and Concern 期望與要求	Management Response 管理層回應
Government/ regulatory bodies 政府/監管機構	<ul style="list-style-type: none"> ➢ Filing of tax returns 提交納稅申報表 ➢ Reporting on policy implementation 報告政策實施情況 	<ul style="list-style-type: none"> ➢ Compliance with laws and regulations 遵守法律法規 ➢ Timely and accurate announcements and reporting 及時與準確的公告和報告 	<ul style="list-style-type: none"> ➢ Pay tax on time; observe and comply with laws and regulations 按時繳稅; 遵守法律法規 ➢ Establish comprehensive and effective internal control system 建立全面有效的內部監控體系

STAKEHOLDERS' ENGAGEMENT (Continued)

持份者參與 (續)

Stakeholder 持份者	Major Communication Channels 主要溝通渠道	Expectation and Concern 期望與要求	Management Response 管理層回應
Shareholders/ investors 股東/投資者	<ul style="list-style-type: none"> ➢ Press release, Corporate Announcements and Circulars 新聞稿、公司公告及通函 ➢ Annual and Interim Reports 年報及中期報告 ➢ Annual General Meetings 股東週年大會 	<ul style="list-style-type: none"> ➢ Profitability 盈利能力 ➢ Financial stability 財務穩定 ➢ Return on investment 投資回報 ➢ Corporate governance system 公司管治制度 ➢ Information disclosure and transparency 信息披露與透明度 	<ul style="list-style-type: none"> ➢ Ensure satisfactory financial performance, business growth and a strong competitive position within the industry 確保於行業內具有滿意的財務業績、業務增長和競爭地位 ➢ Set up comprehensive business strategic plan for achieving business goals and objectives 制定全面的業務策略計劃，以實現業務目標 ➢ Ensure transparent and efficient communications by dispatching information at the websites of HKEX and the Company 透過於聯交所及本公司網站定期發放資訊，確保透明度及有效溝通
Employees 僱員	<ul style="list-style-type: none"> ➢ Trainings and team building activities 培訓及團隊建設活動 ➢ Business meetings and briefings 商務會議及簡報 ➢ Performance appraisals 績效評估 	<ul style="list-style-type: none"> ➢ Compensation and welfare 待遇和福利 ➢ Health and safety 健康與安全 ➢ Career development and training opportunities 職業發展和培訓機會 	<ul style="list-style-type: none"> ➢ Ensure fair, reasonable and competitive remuneration scheme 確保公平、合理和具競爭力的薪酬體系 ➢ Ensure a safe working environment 營造安全的工作環境 ➢ Encourage employees to participate in continuous education and professional trainings to enhance competency 鼓勵僱員參與持續教育及專業培訓以提高能力
Customers 客戶	<ul style="list-style-type: none"> ➢ Phone calls 電話 ➢ Meetings and correspondences 會議及通訊 	<ul style="list-style-type: none"> ➢ High quality products and services 優質產品及服務 ➢ Reasonable price 價格合理 ➢ Timely delivery 及時交貨 	<ul style="list-style-type: none"> ➢ Provide high quality products and services continuously in order to maintain customer satisfaction 持續提供優質產品及服務以滿足客戶 ➢ Provide a variety of value-added products and services 提供各種增值產品及服務 ➢ Establish after-sales services to satisfy customers' needs 建立售後服務以滿足客戶需求
Suppliers 供應商	<ul style="list-style-type: none"> ➢ Phone calls 電話 ➢ Meetings and correspondences 會議及通訊 	<ul style="list-style-type: none"> ➢ Integrity 誠信 ➢ Corporate reputation 企業信譽 ➢ Good relationship with the Company 與公司保持良好關係 	<ul style="list-style-type: none"> ➢ Select suppliers with due care 嚴謹篩選供應商 ➢ Establish policy and procedures in supply chain management 制定供應鏈管理的政策和程序 ➢ Maintain strong and long-term relationship 保持長期穩定的合作關係
Communities 社區	<ul style="list-style-type: none"> ➢ Charitable and volunteering activities 慈善及志願者活動 ➢ Community interactions 社區互動 	<ul style="list-style-type: none"> ➢ Social responsibility 社會責任感 ➢ Environmental protection 環境保護 ➢ Corporate reputation 企業信譽 	<ul style="list-style-type: none"> ➢ Focus on community investment and contribution 關注社區投資和貢獻 ➢ Encourage employees to actively participate in charitable activities and voluntary services 鼓勵僱員積極參與慈善活動和志願服務 ➢ Maintain good and stable financial performance and business growth 確保良好的財務業績和業務增長

MATERIALITY ASSESSMENT AND MATRIX

During the Reporting Period, the Group has evaluated a number of environmental, social and operating items, and assessed their importance to stakeholders and the Group through various channels. This assessment helps to ensure that the Group's business objectives and development direction are in line with the stakeholders' expectations and requirements. The Group's and stakeholders' matters of concern are presented in the following materiality matrix:

重要性評估及矩陣

於報告期內，本集團已找出多項涵蓋環境、社會及營運相關的事宜，並透過不同渠道評估持份者與本集團對各項目的重視程度，此等評估有助本集團確保業務發展能符合持份者的期望與要求。而本集團和持份者所關心的事項均呈現於以下的重要性矩陣內：

Materiality Matrix
重要性矩陣

Importance to Stakeholders 對持份者的重要性	High 高	<ul style="list-style-type: none"> ◆ Anti-discrimination measures 反歧視 ◆ Labour rights protection 保障人權 	<ul style="list-style-type: none"> ◆ Staff compensation and welfare 員工報酬與福利 ◆ Occupational health and safety 職業健康與安全 ◆ Staff training and promotion opportunity 員工培訓與晉升 	<ul style="list-style-type: none"> ➢ Customers' satisfaction 客戶滿意度 ➢ Product and service quality 產品及服務質量 ➢ Anti-corruption 反貪污
	Medium 中	<ul style="list-style-type: none"> ◇ Greenhouse gas emissions 溫室氣體排放 	<ul style="list-style-type: none"> ◇ Use of resources 資源使用 ◆ Talent management 人才管理 ➢ Community contribution 社會參與 	<ul style="list-style-type: none"> ➢ Customers' data privacy measures and protection 保護客戶數據私隱措施 ➢ Suppliers management 供應商管理
	Low 低	<ul style="list-style-type: none"> ◇ Exhaust air emission 廢氣排放 ◇ Sewage discharge 廢水排放 ◇ Generation of non-hazardous wastes 無害廢棄物排放 	<ul style="list-style-type: none"> ◇ Water resources utilization 水資源使用 ◆ Preventive measures for child and forced labor 預防童工及強制勞工的措施 	<ul style="list-style-type: none"> ➢ Operational compliance 營運合規
		Low 低	Medium 中	High 高
		Importance to the Group 對本集團的重要性		
		<ul style="list-style-type: none"> ◇ Environmental 環境方面 	<ul style="list-style-type: none"> ◆ Employee 僱員方面 	<ul style="list-style-type: none"> ➢ Operation 營運方面

KEY ESG PERFORMANCE TARGET

In order to fulfil the latest requirements listed in the Appendix C2 Environmental, Social and Governance Reporting Code of the Listing Rules, address investors' increasing expectations on public disclosure of environmental performance and targets, as well as taking into account the Group's expansion with enhancement of the Group's ESG performance, we have established ESG related targets for the Reporting Period. Referencing the results of historical data analysis and internal operational review, the following targets have been set with the result how the Group did in the Reporting Period:

主要環境、社會及管治表現目標

為滿足上市規則附錄C2《環境、社會及管治報告守則》中列出的最新要求，滿足投資者對公開披露環境表現和目標日益增加的期望，以及考慮到本集團的擴張及本集團的環境、社會及管治表現提升，我們已於報告期內制定與環境、社會及管治有關的目標。參考歷史數據分析和內部經營回顧的結果，本集團於報告期內制定的目標及工作成果如下：

		Actual 實際 2024/25 2024/25年度	Target 目標 2024/25 2024/25年度	
Emissions		排放物		
(1) Greenhouse Gas ("GHG") Emissions:		溫室氣體排放量：		
Scope 1 — the Group's business direct GHG emissions, including combustion of gasoline.	範圍一 — 本集團業務直接產生的溫室氣體排放，包括燃燒汽油。	Tonnes 噸	1.53	3.80
Scope 2 — the Group's business indirect GHG emissions, including consumption of purchased electricity.	範圍二 — 本集團業務間接產生的溫室氣體排放，包括消耗已購買的電力。	Tonnes 噸	60.73	62.55
(2) Air emissions:		大氣排放量：		
Nitrogen oxides	氮氧化物	Tonnes 噸	0.08	1.34
Sulfur oxides	硫氧化物	Tonnes 噸	0.04	0.04
Particulate matters	顆粒物	Tonnes 噸	0.01	0.10
Use of Resources		資源使用		
(3) Electricity:	電力：	MWh 兆瓦時	132.47	134.54
(4) Gasoline:	汽油：	Liters 公升	664.18	1,580.00
(5) Water Resources:	水資源：	Tonnes 噸	364.48	249.48
(6) Paper:	紙張：	Tonnes 噸	0.49	0.62
Development and training		發展及培訓		
(7) Percentage of employees who took part in training:	參與培訓的僱員百分比：	% 百分比	71%	80%
Community Investment		社區投資		
(8) No of volunteering events for communities:	社區志願活動次數：	Event 活動	5	5

KEY ESG PERFORMANCE TARGET *(Continued)*

Out of the 8 targets, the Group has achieved 6 targets. We will continue to monitor and track our performance in the areas of resource consumption and development and training for employees against these targets. To strive for improvement in environmental performance, longer-term reduction targets will be formulated and disclosed at an appropriate time going forward.

OVERALL ENVIRONMENTAL PROTECTION MANAGEMENT APPROACH

The Group recognises the importance of good environmental management and is committed to protecting and conserving the environment and natural resources. We strive to continuously improve our environmental performance for the management philosophy of sustainable development. In response to the global environmental protection trends, the Group implements the environmental protection policies to promote energy conservation, reduce emission with pollutants and to mitigate environmental risks, including compliance with the applicable local laws and regulations, ensuring efficient use of energy, water and other resources during operations, raising staff's awareness in environmental protection, and management monitoring of the implementation of environmental policies.

A1 — Emissions

The Group recognises the close link between energy consumption and greenhouse gas emissions and undertakes various energy saving measures (refer to the “A2 — Use of Resources” section below for details) to control energy consumption, improve energy efficiency and minimize greenhouse gas emissions. Waste management mainly involves disposal of domestic garbage and collection of waste paper for recycling (refer to the “A2 — Use of Resources” section below for details). The Group's businesses do not generate any hazardous wastes.

主要環境、社會及管治表現目標 *(續)*

在8項目標中，本集團已達成6項目標。我們將根據該等目標繼續監控和跟蹤我們在資源消耗以及發展及培訓僱員方面的表現。為努力改善環境表現，將制定長期減排目標，並在未來適當時間披露。

環境保護管理之整體方針

本集團意識到良好環境管理的重要性，並致力於保護環境和天然資源，我們為可持續發展的管理理念，努力不斷地改善環保表現。因應全球的環保趨勢，我們已實施環保政策，以促進節約能源，減少污染物排放及環境風險，其中包括遵守相關的當地環境法律、法規；確保在運營期間有效利用能源、水和其他資源；採取不同措施提升員工的環保意識及管理層監督環保政策的實施。

A1 — 排放物

本集團意識到能源消耗與溫室氣體減排息息相關，因此我們透過多種節約能源的措施(詳情可參閱下面的「A2 — 資源使用」部分)，以控制能源消耗及提高能源效益並減少產生溫室氣體。廢物管理主要涉及生活垃圾的處理和廢紙的回收利用(詳情可參閱下面的「A2 — 資源使用」部分)。本集團的主要業務並無產生任何有害廢物。

OVERALL ENVIRONMENTAL PROTECTION MANAGEMENT APPROACH

環境保護管理之整體方針 (續)

(Continued)

A2 — Use of Resources

The Group carefully manages the use of resources and is committed to ensuring that all resources are used in an efficient and prudent manner. We continually seek to identify and reduce environmental impacts attributable to our operational activities, strive to increase our employees' awareness of resources conservation. Our employees are encouraged to make full and effective use of resources, and to avoid wastage.



A2 — 資源使用

本集團認真管理資源的使用，並致力於確保所有資源得到有效及審慎的使用。我們持續辨識及減少經營活動對環境所造成的影響，並努力提高僱員的資源節約意識。我們鼓勵僱員充分及有效地利用資源，以避免浪費。

(a) Energy Conservation

The Group consumes electricity mainly in its offices. We have implemented a number of measures to save electricity and to improve the energy efficiency of electrical appliances, and to encourage employees to cultivate good habits in using electrical appliances. For example, promoting the use of energy-efficient lighting; encouraging our employees to switch off air conditioners, computers, personal electronic devices, light and common office equipment when not in use; and keeping all electronic appliances well-maintained to ensure electricity is used effectively. In addition, we upgraded our electrical equipment with the support from China Light & Power.

(a) 節約能源

本集團的電力消耗主要用於辦公室。我們實行了一系列的節電及提高電器用電效能的措施，並鼓勵僱員培養其使用電器的良好習慣，例如：提倡使用節能燈具；鼓勵僱員在不使用空調機、電腦、個人電子設備、電燈和公共辦公設備時關掉電源；把所有電器維護保養好，確保有效地使用電力。此外，我們在中華電力的支持下升級我們的電氣設備。

OVERALL ENVIRONMENTAL PROTECTION MANAGEMENT APPROACH

(Continued)

A2 — Use of Resources (Continued)

(a) Energy Conservation (Continued)

We also supported World Wildlife Fund's "Earth Hour 2025" by having all staff switched off all computers, printers, desk lights and photocopiers before leaving the office on Saturday, 22 March 2025; and encouraging them to reduce use of lighting, air conditioners, heaters, TVs and electrical appliances at home between 8:30pm and 9:30pm on Saturday, 22 March 2025. However, this is not just a one-off event. All staff are required to switch off lights in the conference and meeting rooms after use and lights in the office during lunch hours.

During the Reporting Period, the Group consumed 132.5 megawatt hours ("MWh") as compared to 119.6 MWh last year. The increase was a result of the increase in manpower, office space and business activities.

Gasoline is only used in the Group's vehicles. We carry out regular repairs and maintenance on vehicles for better energy use efficiency. During the Reporting Period, the Group consumed approximately 664.2 liters of gasoline as compared to 1,447.1 liters of gasoline last year. The decrease was a result of replacing a fuel-powered car with an electric vehicle this year to promote environmental sustainability.

(b) Water Conservation

As the Group's business nature and operations are mainly based in Hong Kong, the issue in sourcing water that is fit for purpose is not relevant to the Group. The Group uses water mainly in its pantries and common restrooms. We have educated our employees to save water in daily life so as to reduce wastage. During the Reporting Period, the Group consumed approximately 364.5 tonnes of water as compared to 226.8 tonnes of water last year. The rise in water consumption was due to increased water consumption in an overseas office. As some tenants on the same floor moved out, and our office relocated a larger to space, the remaining tenants needed to share the increased water usage.

(c) Paper Conservation

The Group promotes the "green office" policy by encouraging our staff to save paper and avoid wastage. We distribute information and most documents in electronic format to minimize photocopying and printing. We also encourage our staff to print on both sides of each paper and to reuse single-sided used paper. We then collect double-sided wastepaper by putting them into collection boxes for the further handling by recycling companies. During the Reporting Period, the Group consumed approximately 0.49 tonnes of paper as compared to 0.45 tonnes of paper last year. The increase as compared to that of last year was mainly due to the business expansion which increased sales and administrative work from carrying and other supportive functions.

環境保護管理之整體方針 (續)

A2 — 資源使用 (續)

(a) 節約能源 (續)

我們亦支持世界自然基金會的「2025年地球一小時」，讓所有員工於2025年3月22日(星期六)離開辦公室之前關閉所有電腦、打印機、檯燈和複印機；及鼓勵彼等於2025年3月22日(星期六)晚上八時三十分至九時三十分期間減少在家中使用照明、空調、加熱器、電視和電器。然而，這不僅僅是一次性的事件。所有員工均須在使用後關閉會議室的燈，並在午餐時間關閉辦公室的燈。

於報告期內，本集團耗電132.5兆瓦時(「兆瓦時」)，而去年為119.6兆瓦時。其增加與僱員人數、辦公室空間和業務增長有關。

汽油消耗只是用於本集團的汽車，我們定期維修及保養車輛以提高能源的使用效率。於報告期內，本集團消耗汽油約664.2公升，而去年汽油消耗量為1,447.1公升，減少的原因是與由於今年用電動車替換了燃油車，以促供環保可持續發展。

(b) 節約用水

由於本集團的業務性質和業務主要集中在香港，因此找適合水源的問題與本集團無關。本集團的用水主要來自茶水間及辦公室洗手間，我們教育僱員節約用水並從日常生活開始，減少浪費。於報告期內，本集團耗水約364.5噸，而去年耗水量為226.8噸。用水量的上升與一間海外辦公室的水消耗增加有關。隨著同一樓層的一些租戶搬出及這海外辦公室搬到更大的空間，剩餘的租戶必須共同分擔增加的水費。

(c) 節約用紙

本集團提倡綠色辦公室政策，鼓勵員工節約用紙，避免浪費。我們盡量以電子檔案形式傳遞資訊及大多數文件，以減少影印及列印。我們鼓勵員工雙面列印，亦要盡量充分利用及循環使用單面列印的紙張，將兩面都已使用過的廢紙放入再造紙收集箱，並交由回收商處理。於報告期內，本集團消耗紙張約0.49噸，而去年消耗紙張為0.45噸。用紙量增加的主因是本年度業務擴展，銷售和行政工作因開展業務而有所增加。

OVERALL ENVIRONMENTAL PROTECTION MANAGEMENT APPROACH

(Continued)

A2 — Use of Resources *(Continued)*

(c) Paper Conservation *(Continued)*

Compliance

During the Reporting Period, there was no non-compliance with relevant laws and regulations that have a significant impact on the Group relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

A3 — The Environment and Natural Resources

The Group has always been focusing on environmental protection and envisions that everyone can work together to build a better environment for living. In order to enhance our employees' understanding of the adverse impact of our habit and business activities on the environment, we continue to adopt various policies, measures, and actions in reducing carbon footprint (refer to the sections "A1 — Emissions" and "A2 — Use of Resources" above for details). We also encourage our employees to convey the importance of protecting the environment to their families, friends and business partners so as to build a stronger network in alleviating climate change due to human factors.

環境保護管理之整體方針 *(續)*

A2 — 資源使用 *(續)*

(c) 節約用紙 *(續)*

合規性

於報告期內，並無涉及空氣和溫室氣體排放、排放到水體及陸地、有害和無害廢物產生相關並對本集團有重大影響的已確認違規事件。

A3 — 環境及天然資源

本集團亦有關注及愛護大自然，希望各人共同創造美好宜居環境。為了讓本集團的僱員更加瞭解各人使用資源的習慣及營業活動對環境所造成的負面影響，我們不斷透過各種政策、措施和行動，減少碳足跡（詳細資料請參考上文「A1 — 排放物」與「A2 — 資源使用」部分）。我們亦鼓勵僱員將環保訊息傳給身邊的家人、朋友、業務夥伴等，凝聚更多的力量共同紓緩由人為因素造成氣候變化的影響。

OVERALL ENVIRONMENTAL PROTECTION MANAGEMENT APPROACH

(Continued)

A4 — Climate Change

In recent years, climate change has become a widespread concern around the world. Therefore, we recognise the need to identify, understand and manage the physical and transition risks of climate change on our operations. To enhance our sustainability disclosures for the investor community and allow informed decision-making, we are in the process of referencing the Task Force on Climate-related Financial Disclosure (“TCFD”) framework to identify climate-related risks and opportunities and develop appropriate risk management approaches. We have analysed the following potential impact of climate risks and measures adopted in response to these risks and opportunities according to the framework set out by TCFD:

環境保護管理之整體方針 (續)

A4 — 氣候變化

近年來，氣候變化成為全球廣泛關注的議題。因此，我們深知有需要識別、理解及管理氣候變化對我們業務造成的實際風險及過渡風險。為加強我們對投資者社區的可持續性披露並做出知情決策，我們正在參考氣候相關財務信息披露(「TCFD」)框架，以識別氣候相關風險及機會，並制定適當風險管理方針。我們已根據TCFD制定的框架，分析以下氣候風險的潛在影響以及應對該等風險及機會所採取的措施：

Risk Categories 風險類別	Risks/ Opportunities 風險/機會	Specific description 具體描述	Potential financial impact 潛在財務影響	Mitigating measures 緩解措施
Physical 實際	Acute 急性	Physical operating units of the Group and customers may face property losses or operation interruption due to extreme weather events such as typhoons, floods and storms. 本集團及客戶的實際營運單位可能因颱風、洪水及風暴等極端天氣事件而面臨財產損失或營運中斷。	<ul style="list-style-type: none"> Decreased operating income 營運收入減少 Increased operating cost 營運成本增加 Casualties and property loss 傷亡及財產損失 	<ul style="list-style-type: none"> Establish a climate change management mechanism, which is supervised by the Board of Directors and implemented by relevant functional departments; 建立由董事會監督、各相關職能部門落實的氣候變化管理機制； Climate-related risks and opportunities are taken into consideration when refining the Group's business strategy and sustainability vision; 完善本集團的業務策略及可持續發展願景時，顧及氣候相關風險及機會； Identify climate-related risks and opportunities associated with the Group's operations; 識別與本集團營運相關的氣候相關風險及機會； Continuously formulate contingency plans to deal with typhoons, floods, storms and other extreme weather conditions. 持續制定應對颱風、洪水、風暴及其他極端天氣情況的應急計劃。
	Chronic 慢性	The Group and the customers may see their normal production and operation interfered with due to such chronic climate disasters such as temperature rise and sea level rise. 本集團及客戶的正常生產及營運可能因氣溫上升及海平面上升等慢性氣候災害而受到干擾。		

OVERALL ENVIRONMENTAL PROTECTION MANAGEMENT APPROACH

環境保護管理之整體方針 (續)

(Continued)

A4 — Climate Change (Continued)

A4 — 氣候變化 (續)

Risk Categories	Risks/ Opportunities	Specific description	Potential financial impact	Mitigating measures
風險類別	風險/機會	具體描述	潛在財務影響	緩解措施
Transitional 過渡	Physical and Legal risks 實際及法律風險	As climate-related policies come out successively, the Group and customers may face defaults, penalties, lawsuits and other loss-caused events due to their failure to meet policy and regulatory requirements. 隨著氣候相關政策不斷出台，本集團及客戶可能因未能符合政策及監管要求而面臨違約、處罰、訴訟等事件造成損失。	<ul style="list-style-type: none"> Decreased operating income 營運收入減少 Increased customer credit risk 客戶信貸風險增加 	<ul style="list-style-type: none"> Establish a climate change management mechanism, which is supervised by the Board of Directors and implemented by relevant functional departments; 建立由董事會監督、各相關職能部門落實的氣候變化管理機制； Climate-related risks and opportunities are taken into consideration when refining the Group's business strategy and sustainability vision; 完善本集團的業務策略及可持續發展願景時，顧及氣候相關風險及機會； Identify climate-related risks and opportunities associated with the Group's operations; 識別與本集團營運相關的氣候相關風險及機會； Continuously formulate contingency plans to deal with typhoons, floods, storms and other extreme weather conditions. 持續制定應對颱風、洪水、風暴及其他極端天氣情況的應急計劃。
	Reputational risks 聲譽風險	Climate-related issues are drawing more public attention. The Group and the customers see their reputation at risk if their climate change responses do not meet the expectations of stakeholders. 氣候相關議題愈發受到大眾關注。倘本公司及客戶在應對氣候變化的舉措未能滿足持份者期望，將對其聲譽造成風險。		
	Market risks 市場風險	As stakeholders pay more attention to climate change issues, the Group and customers may face market risks due to their failure to meet consumer expectations. 隨著氣候相關議題愈發受到持份者關注，本集團及客戶可能因未能滿足消費者期望而面臨市場風險。		

Although our business operations generate limited GHG, we understand that the issue of climate change could only be sufficiently addressed with wide participation from each entity and individual. Thus, the Group will continue to implement environmental-friendly policies and educate our employees to further lowering energy consumption in order to minimise the effects of climate change.

儘管我們業務營運僅產生有限的溫室氣體，我們明白到要充分解決氣候變化議題，必須由各實體及個人共同參與。因此，本集團將繼續實施環保政策，並教育僱員進一步減少能源消耗，以減低氣候變化的影響。

OVERALL APPROACH TO EMPLOYMENT AND LABOUR PRACTICES

Employees are our most valuable assets and key driver for the Group's sustainable and long-term business development. We are committed to create a discrimination-free, equal, harmonious and safe workplace; to build relationships with mutual-respect; to encourage our employees to be innovative, flexible and committed when dealing with our customers and to provide high quality products and services. We also offer promotion opportunities to attract, develop, retain and reward our talented staff and provide commensurate remuneration and benefits.

Total number and types of employees

As at 31 March 2025, the Group had a total of 181 employees, details of which are as follows:

僱傭及勞工常規之整體方針

本集團一直視僱員為最寶貴的資產，對於可持續和長遠業務發展起著關鍵作用。我們致力打造非歧視、平等、和諧及安全的工作環境；並以互相尊重、與員工建立良好的關係為目標，鼓勵僱員創新、靈活和重視承諾，完成為客戶提供優質產品和服務的使命。我們亦創造有利條件吸引、發展、挽留和獎勵人才；提供相稱的薪酬與福利。

僱員總數與類別

於2025年3月31日，本集團總僱員人數為181人，僱員詳情如下：

		Unit	As at 31 March 2025
		單位	於2025年3月31日
Workforce 僱員	Total 總數	person 人	181
	By Gender 按性別分佈		
	Female 女性	person 人	120
	Male 男性	person 人	61
	By Age Group 按年齡分佈		
	≤ 25	person 人	15
	26–30	person 人	35
	31–40	person 人	83
	41–50	person 人	32
	> 50	person 人	16
	By Geographical Region 按地區分佈		
	Hong Kong 香港	person 人	96
	Mainland China 中國內地	person 人	38
	Other Regions ¹ 其他地區 ¹	person 人	47
	By Employment Type 按僱傭類型分佈		
	Full time 全職	person 人	177
	Part time 兼職	person 人	4

¹ Including Taiwan, Singapore, and Indonesia

¹ 包括台灣、新加坡及印度尼西亞

OVERALL APPROACH TO EMPLOYMENT AND LABOUR PRACTICES *(Continued)*

僱傭及勞工常規之整體方針 *(續)*

Employee turnover rate

Details of the Group's employee turnover rate as at 31 March 2025 are as follows:

僱員流失比率

本集團於2025年3月31日的僱員流失比率詳情如下：

		Unit	As at 31 March 2025
		單位	於2025年3月31日
Turnover Rate 流失率	Total 總百分比	%	17
	By Gender 按性別分佈		
	Female 女性	%	20
	Male 男性	%	11
	By Age Group 按年齡分佈		
	≤ 25	%	20
	26–30	%	26
	31–40	%	17
	41–50	%	13
	≥ 50	%	6
	By Geographical Region 按地區分佈		
	Hong Kong 香港	%	23
	Mainland China 中國內地	%	18
	Other Regions ¹ 其他地區 ¹	%	4

¹ Including Taiwan, Singapore, and Indonesia

¹ 包括台灣、新加坡及印度尼西亞

OVERALL APPROACH TO EMPLOYMENT AND LABOUR PRACTICES *(Continued)*

B1 — Employment and Labour Practices

(a) Compensation and Welfare

The Group reviews the salary levels of employees regularly and benchmarks against up-to-date remuneration data in the industry, so as to establish a fair, reasonable and competitive remuneration scheme. Staff salary levels are decided based on one's knowledge, skills, scope of work, performance, experience and education background. Our employee remuneration package includes fixed salary, annual leave, paid sick leave, discretionary year-end bonus and other benefits. We conduct periodic performance appraisal and fairly assess the level of the discretionary bonus, salaries increment and/or promotion recommendations based on a number of criteria. All employees are entitled to rest days and holidays, for example, annual leaves, sick leaves, maternity leaves, paternity leaves, compassionate leaves and marriage leaves. We handle dismissal and compensation in accordance with the local laws and regulations. We pay attention to our employees' health and encourage work-life balance. Our employees' working hours are based on the local labour laws. We may require employees to report to work on weekends or public holidays but they will be entitled to extra time allowances or compensation time-off accordingly. The Group HR submits MPF contributions on time, and the consistent good effort was recognised by the Mandatory Provident Fund Schemes Authority with the Good MPF Employer Award, e-Contribution Award and MPF Support Award in October 2023.

On 6 February 2020, the Board adopted the Share Award Scheme which aims to reward our employees (and other eligible persons) for their past, present or expected contribution and loyalty to the Group and align their interests with those of the shareholders through the grant of award.

(b) Talent Selection

The Group adopts a fair employment policy. The appropriate candidates would be selected based on their experiences, knowledge and abilities, and other job requirements, and regardless of their race, gender, age, nationality, or religion. This employment policy applies throughout all phases of the employment, including but not limited to hiring, promotion, performance appraisal, training, personal development and termination. We have a gender diversified workforce with employee gender ratio of 1 male to 2 females and our Board has a gender ratio of 3 males to 4 females as at 31 March 2025.

僱傭及勞工常規之整體方針 *(續)*

B1 — 僱傭及勞工常規

(a) 員工待遇

本集團定期對內考察僱員各級薪酬水平，並以行業內最新的薪酬數據為基準，力求建立公平、合理、極具競爭力的薪酬體系。員工的薪酬按照每一職位所要求的知識、技能、工作範圍、工作業績、經驗和教育程度等因素而釐定。僱員的薪酬包括固定工資、年假、帶薪病假、酌情年終獎金和其他福利。我們定期進行績效考核並根據多項標準公平地評估給予員工的獎金、加薪幅度及／或晉升建議。所有僱員均享有休息日及法定假日，例如年假、病假、產假、育嬰假、其他公假及婚假。如解僱員工或因此而需要作出賠償，我們亦會按照當地的法律法規處理。我們重視僱員的健康，鼓勵他們維持工作與生活平衡，並依照當地的勞動法訂立僱員工作時數。我們可能要求僱員在周末或公共假日工作，他們會獲得額外的時間津貼或相應的補償假。本集團人力資源部按時提交強積金供款，其不懈的努力得到了強制性公積金計劃管理局的肯定，其於2023年10月向本集團頒發「積金好僱主」、「電子供款獎」及「積金推廣獎」等獎項。

於2020年2月6日，董事會通過股份獎勵計劃，以期就僱員(及其他合資格人士)過去、現在或預期對本集團所做的貢獻及表現出的忠誠度獎勵僱員，並透過授予獎勵令員工利益與股東利益保持一致。

(b) 人才甄選

本集團採用平等僱用政策，我們以經驗、知識、能力及其他工作要求為僱用標準，而並非種族、性別、年齡、國籍及宗教信仰。此政策適用於不同階段的僱傭關係，包括但不限於招聘、晉升、績效考核、培訓、個人發展及終止聘用。截至2025年3月31日，我們的僱員性別比例為1位男性對2位女性，而我們董事會的性別比例為3位男性對4位女性。

OVERALL APPROACH TO EMPLOYMENT AND LABOUR PRACTICES *(Continued)*

B2 — Health and Safety

We recognise the importance of our employees' health and safety at work, therefore we strictly implement office environment sanitation and fire safety management to prevent occupational hazards which might lead to staff injury. Smoking in the office areas is absolutely prohibited. We have clear evacuation procedures in case of fire outbreak in offices to ensure that our employees are able to take sensible and immediate action. In the past five years including the Reporting Period, there was no work-related fatalities occurrence. During the Reporting Period, there was zero lost day due to work injury.

Compliance

During the Reporting Period, the Group (i) was not aware of any non-compliance incidents relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare that have significant impact on the Group; (ii) has not identified any cases of non-compliance in relation to child labour or forced labour; and (iii) was not aware of any non-compliance of laws and regulations in relation to health and occupational safety.

B3 — Development and Training

The Group has always been paying attention to talent cultivation and is committed to staff training and development, as well as staff self-enhancement. Permanent employees with 12 months' service or more may apply for job-related training programme(s) approved by the Group. Examples of training activities attended by our employees during the Reporting Period include Director's Training on Compliance with the Listing Rules and Continuing obligations, IT and Human resources related training etc.

僱傭及勞工常規之整體方針 *(續)*

B2 — 健康與安全

我們意識到僱員工作健康和安全性的重要性，所以嚴格執行辦公室環境衛生和消防安全管理，以防止可能導致員工受傷的職業危害。辦公室是絕對禁止吸煙的。如果辦公室發生火災，我們有明確的疏散程序，以確保我們的僱員能夠及時作出明智及即時的行動。過去五年(包括報告期)，並未發生因工亡故事件。於報告期內，並無因工傷損失工作日數。

合規性

於報告期內，本集團(i)並無涉及與補償和解僱、招聘和晉升、工作時間、休息時間、機會均等、多樣性、反歧視以及其他利益和福利有關並對本集團有重大影響的任何違規事件；(ii)並無涉及任何與童工或強迫勞動有關的違規事件；及(iii)並無涉及任何與健康和職業安全有關的法律和法規違規行為。

B3 — 發展及培訓

本集團一向重視人才培養，致力於員工的培訓和發展，並鼓勵員工自我提升。凡於本集團服務滿12個月或以上的永久僱員可以申請本集團批准的與工作相關的培訓計劃。於報告期內，我們僱員參加的培訓活動包括：關於遵守上市規則及持續義務的董事培訓、資訊科技和人力資源有關培訓等。

OVERALL APPROACH TO EMPLOYMENT AND LABOUR PRACTICES *(Continued)*

B3 — Development and Training *(Continued)*

Details of the Group's employee trainings organised by the Group during the Reporting Period are as follows:

僱傭及勞工常規之整體方針 *(續)*

B3 — 發展及培訓 *(續)*

本集團於報告期內組織的本集團僱員培訓詳情如下：

Employee trainings 僱員培訓		Number of employees 僱員人數	Percentage of total employees 佔總僱員 人數百分比
Total number of employees trained	已培訓總人數	129	71%

Gender 性別	Number of employees 僱員人數	Percentage of total employees trained 佔已培訓總僱員 人數百分比
Female 女性	75	58%
Male 男性	54	42%

Employee Category 僱員類別	Number of employees 僱員人數	Percentage of total employees trained 佔已培訓總僱員 人數百分比
Junior staff 初級員工	81	63%
Middle-level employees 中層員工	41	28%
Directors and management 董事和管理層	7	9%

Training hours 培訓時數		Number of employees 僱員人數	Percentage of total employees trained 佔已培訓總僱員 人數百分比
Total hours (hours) 總時數(小時)		155	
Average training hours completed 平均已完成培訓時數		1.20	
Average training hours completed (by gender) 平均已完成培訓時數 (按性別)			
Female (hours) 女性(小時)		1.19	
Male (hours) 男性(小時)		1.22	
Average training hours completed (by employee category) 平均已完成培訓時數 (按僱員類別)			
Junior employees (hours) 初級員工(小時)		1.22	
Middle-level employees (hours) 中層員工(小時)		1.20	
Directors and management (hours) 董事和管理層(小時)		1.00	

OVERALL APPROACH TO EMPLOYMENT AND LABOUR PRACTICES *(Continued)*

B4 — Labour Standards

The Group respects human rights and prohibits any unethical hiring practices, including child and forced labour. Background checks with the review of identity documents of job applicants are conducted in our hiring process. During the Reporting Period, we did not hire any applicant under the legal working age and complied with the local laws and regulations against child and forced labour. The Group also complied with relevant immigration laws in respect of foreign staff.

OVERALL APPROACH TO MANAGING OPERATING PRACTICES

B5 — Supply Chain Management

The Group strives to maintain long-term, stable and strategic cooperative relationships with leading media content and brand licensors, and to co-develop with them on the basis of equality to achieve a win-win situation. We select and work with reputable licensors with strong commitments to their contents and brands. Many of them are also listed companies with commitment to social responsibility.

Each media content provider has different media content and we enter into distribution agreements and/or licence agreements for each media content for the relevant rights, territories, distribution channels and licence period. Similarly, we also enter into agency and/or licence agreements with each brand owner for the relevant categories, territories and agreement period.

For the year ended 31 March 2025, the Group has 162 core suppliers, which are located in Japan, United States, Europe, Hong Kong and Mainland China as well as other South-east Asia regions.

B6 — Product and Service Responsibility

Product and Service Quality

We have been dedicated in providing high product quality and professional services with the highest degree of integrity and pursuit of excellence to our customers. The distribution of the licensed media content by our customers is subject to applicable laws and regulations at the relevant countries and territories. We make sure that the media content to be broadcasted will comply with the relevant regulation. Any updates in such laws and regulations or their interpretation may impose more onerous compliance requirement on our customers and we work with our customers and support them to obtain additional licenses, permits, approvals, registration or certificates for the broadcast.

During the Reporting Period, the Group did not sell or ship any products subject to recalls for safety and health reasons, and the Group received no products or services related complaints.

僱傭及勞工常規之整體方針 *(續)*

B4 — 勞工準則

本集團重視人權及防止任何不道德的招聘包括童工及強制勞工，在招聘的過程中進行背景審查並核對求職者的身份證明文件。於報告期內，我們已遵守本地法律法規，並無僱用低於法定工作年齡的童工或強制勞工。本集團亦遵守有關外籍員工的有關入境法例。

管理營運慣例之整體方針

B5 — 供應鏈管理

本集團努力與有實力的媒體內容授權方和品牌授權方保持長期、穩定的戰略合作關係，並在平等、雙贏的基礎上共同發展業務。我們選擇具有良好聲譽和對內容和品牌有堅定承諾的品牌授權方並與之合作，他們大部分都是對社會有責任感的上市公司。

每個媒體內容提供商擁有不同的媒體內容，我們針對每種媒體內容簽訂了有關權利、地區、發行渠道和許可期限的發行協議及／或許可協議。同樣地，我們還與每個品牌擁有者簽訂了有關種類、地區和協議期限的代理及／或許可協議。

截至2025年3月31日止年度，本集團擁有162個主要供應商，其位於日本、美國、歐洲、香港及中國內地和其他東南亞地區。

B6 — 產品及服務責任

產品及服務質量

我們一直致力為客戶提供最高的誠信度和追求卓越的高質量產品和專業服務。我們的客戶分發許可的媒體內容時，必須遵守相關國家和地區的適用法律和法規，我們確保廣播的媒體內容符合相關規定。此類法律法規的任何更新或其解釋都可能對我們的客戶提出更嚴格的合規要求，我們與客戶合作並支持他們獲得廣播的其他許可、許可證、批准、註冊或證書。

於報告期內，本集團並無銷售或寄出任何因安全及健康原因而收回的產品，亦無收到與產品或服務相關的投訴。

OVERALL APPROACH TO MANAGING OPERATING PRACTICES *(Continued)*

B6 — Product and Service Responsibility *(Continued)*

As the way of media content consumption continues to evolve, the channels our customers used may be replaced by newer distribution channels. We help our customers identify sufficient or suitable distribution channels based on our knowledge and experience in the media content distribution trend.

Management of Intellectual Property

The Group has standard operating instructions for all departments and employees to follow so that the registration and on-going protection procedures of intellectual property rights and trademarks are conformed. By well-defined registration procedures such as pre-registration preparation, internal application examination and renewal of trademark, we ensure transparency in the decision making process.

In order to protect our trademarks and intellectual property rights, designated staff periodically check the Hong Kong Intellectual Property Journal and other international webpages to see if there is any new application for trademark registration which is likely to cause confusion with the Group's trademarks and we will raise objection as appropriate. In case of any suspected infringement of the Group's trademarks, we will take action under the Trade Marks Ordinance in Hong Kong and other applicable rules and regulations in other countries or territories.

Sustainability

In terms of sustainability, customers' satisfaction is vital to our constant and continuous business growth. Our products and services are well recognised in the media content and brand licensing industry. The viewership and subscribers increase in our proprietary Ani-One® channel indicates that we meet our customers' content needs.

Confidentiality

Confidentiality is one of the Group's core values. We have established policies and procedures to protect suppliers' and customers' information confidential through our employees' handbook, employment agreements and trainings. We also adhere to the requirements under the Personal Data (Privacy) Ordinance (Cap. 486) in Hong Kong. We handle suppliers' and customers' information with integrity and diligence. The details are maintained by assigned staff and they have to comply with the requirements of confidentiality.

管理營運慣例之整體方針 *(續)*

B6 — 產品及服務責任 *(續)*

隨著媒體內容消費方式的不斷發展，我們的客戶使用的渠道可能會被新的發行渠道所取代。我們根據我們在媒體內容發行趨勢方面的知識和經驗，幫助客戶確定足夠或合適的發行渠道。

知識產權管理

本集團所有部門和僱員需遵循標準營運指引，遵守知識產權和商標的註冊和持續保護程序。透過明確的註冊程序，例如預先註冊準備、內部申請審查和商標更新，我們確保決策過程的透明度。

為了保護我們的商標和知識產權，如果有任何新的商標註冊申請有可能與本集團的商標產生混淆，指定人員應定期查看《香港知識產權公報》和其他國際網頁，我們將適當提出異議。如果涉嫌侵犯本集團商標，我們將根據香港《商標條例》和其他國家或地區的其他適用規則和規定採取行動。

可持續性

在可持續性方面，客戶的滿意對我們持續不斷的業務增長至關重要。我們的產品和服務在媒體內容及品牌授權行業中廣受認可。我們的Ani-One®專有頻道的收視率及訂閱人數增加表明我們滿足了客戶的內容需求。

保密

保密是本集團的核心價值觀之一。我們制定了政策和程序，透過僱員手冊、僱傭協議和培訓來保護供應商和客戶的資料保密。我們還遵守香港《個人資料(私隱)條例》(第486章)的要求。我們以誠信和審慎的態度處理供應商和客戶的資料。詳細資料由指定的員工處理，並且必須遵守保密要求。

OVERALL APPROACH TO MANAGING OPERATING PRACTICES *(Continued)*

B6 — Product and Service Responsibility *(Continued)*

Confidentiality (Continued)

Compliance

During the Reporting Period, the Group did not have any issues relating to violations nor receive any complaints concerning breaches of suppliers' and customers' privacy and loss of data.

B7 — Anti-corruption

Maintaining an ethical working environment is one of the Group's core values. The Group prohibits all forms of bribery and corruption and strictly abides by the applicable anti-corruption laws and regulations including the Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong). We have adopted a zero-tolerance approach for all kinds of corruption, bribery and extortion situation. Offenders who request and/or accept bribes, obtain other illegal interests are to be heavily penalized. We require all employees to strictly comply with our anti-corruption policies and procedures, and to prevent any case of bribery. All directors and staff are required to follow our Code of Conduct on acceptance of advantage and handling of conflicting interest when dealing with the Group's business. Disclosure forms are provided to directors and staff for reporting on gifts or advantages received and declaring any conflict of interest. We are determined in combating corruption and building a clean society.

Whistleblowing policies are in place for employees of the Group and those who deal with the Group (e.g. customers and suppliers, etc.) who have concerns about any suspected misconduct or malpractice within the Group to come forward and voice those concerns through a confidential reporting channel. The management will review and take follow-up actions to investigate for every single possible misconduct case. It is the Group's core values for its employees to uphold their integrity and professionalism as aforementioned.

Compliance

During the Reporting Period, the Group was not aware of (i) any non-compliance with the Prevention of Bribery Ordinance (Cap. 201) in Hong Kong, or (ii) any litigation cases related to corruption in which the Group was involved. During the Reporting Period, directors of the Company received anti-corruption training.

In the future, the Group will consider offering anti-corruption trainings to employees if necessary, for further extending the importance of anti-corruption to reinforce the importance of integrity within the company. The Group will continue to stay alert to potential illegal acts, so that it can address the issues accordingly with the adoption of zero-tolerance approach.

管理營運慣例之整體方針 *(續)*

B6 — 產品及服務責任 *(續)*

保密 (續)

合規性

於報告期內，本集團未發生任何違規問題，也未收到任何關於違反供應商和客戶隱私以及遺失資料的投訴。

B7 — 反貪污

維持有道德標準的工作環境是本集團的核心價值觀之一。本集團禁止一切形式的賄賂和貪污，並嚴格遵守適用的反貪法律法規，包括香港法例第201章《防止賄賂條例》。我們對於各種貪污、賄賂和勒索情況採取了零容忍的態度。要求賄賂及／或收受賄賂，獲得其他非法利益的員工將受到重罰。我們要求所有僱員嚴格遵守我們的反貪污政策和程序，並防止任何賄賂案件。所有董事和員工均必須遵守我們的《行為準則》，其中規定了所有董事和員工的基本行為標準，以及在業務往來時接受利益和處理利益衝突的政策。當董事和員工收取禮物或好處而有機會產生利益衝突時，必須填寫披露表格作申報。我們決心打擊貪污，並為建設廉潔社會作出貢獻。

本集團已制定舉報政策，提供僱員及與本集團進行交易的人士(例如客戶及供應商等)舉報渠道，如對本集團內任何可疑不當行為或瀆職行為的疑慮，通過保密舉報渠道表達該等疑慮。管理層將審查並採取後續行動，對每一個可能的不當行為案件進行調查。如前所述，僱員堅守誠信和專業精神是本集團的核心價值觀。

合規性

於報告期內，本集團並不知悉(i)任何違反香港《防止賄賂條例》(第201章)的行為或(ii)任何牽扯到本集團的貪污相關訴訟案件。於報告期內，本公司董事已接受反貪污培訓。

未來，本集團會考慮在有需要時為僱員提供反貪污培訓，以進一步提升反貪污的重要性，以強化本公司內部廉潔的重要性。本集團將繼續對潛在的違法行為保持警惕，以便採取零容忍的態度相應地解決問題。

OVERALL APPROACH TO COMMUNITY INVESTMENT

B8 — Community Investment

Our Group is based in Hong Kong and continues to invest in Hong Kong and locations we operate by hiring local staff. We hire local professionals and pay tax according to the local laws. We have also enrolled on retirement fund and medical and travel insurance schemes for our executive directors and staff. We conduct our businesses according to good business practices, actively promote green and environmentally friendly concepts, and strive for good business development; contribute to social stability and building a harmonious community.

During the Reporting Period, the Group donated HK\$163,810 to charitable and other organisations.

We encourage our employees to help people in need by participating in voluntary services or making charitable donations.

社區投資之整體方針

B8—社區投資

本集團總部設於香港，並透過僱用當地員工繼續在香港及其他營運地方投資。我們僱用當地專業人士並根據當地法律納稅。我們還為執行董事和員工提供了退休基金以及醫療和旅行保險計劃。我們按照良好的商業慣例開展業務，積極倡導綠色環保概念，並努力促進良好的業務發展；為社會穩定和建設和諧社區作出貢獻。

於報告期內，本集團向慈善及其他機構捐款為163,810港元。

我們鼓勵員工通過參加志願服務或進行慈善捐贈來幫助有需要的人。



Oxfam Rice Event
樂施米義賣大行動

ENVIRONMENTAL PERFORMANCE DATA
SUMMARY

環境表現數據摘要

	Unit 單位	2024/25 2024/25年度	2023/24 2023/24年度
Air emissions: 廢氣排放量：			
Nitrogen oxides 氮氧化物	Tonnes 噸	0.08	0.71
Sulfur oxides 硫氧化物	Tonnes 噸	0.04	0.02
Particulate matters 顆粒	Tonnes 噸	0.01	0.05
Greenhouse Gas (“GHG”) Emissions: 溫室氣體排放量：			
Scope 1¹: 範圍一 ¹ ：			
Total 總量	Tonnes 噸	1.53	3.86
Intensity³ 密度 ³	Tonnes 噸	0.01	0.02
Scope 2²: 範圍二 ² ：			
Total 總量	Tonnes 噸	60.73	54.39
Intensity³ 密度 ³	Tonnes 噸	0.34	0.33
Resources Consumption: 資源消耗量：			
Electricity: 電力：			
Total 總量	MWh 兆瓦時	132.5	119.6
Intensity³ 密度 ³	MWh 兆瓦時	0.73	0.73
Gasoline: 汽油：			
Total 總量	Liters 公升	664.2	1,447.1
Intensity³ 密度 ³	Liters 公升	3.67	8.82
Water Resources: 水資源：			
Total 總量	Tonnes 噸	364.5	226.8
Intensity³ 密度 ³	Tonnes 噸	2.01	1.38

Notes:

- 1 Scope 1 refers to the Group’s business direct GHG emissions, including combustion of gasoline.
- 2 Scope 2 refers to the Group’s business indirect GHG emissions, including consumption of purchased electricity.
- 3 Intensity is based on the number of employees.

附註：

- 1 範圍一是指本集團業務直接產生的溫室氣體排放，包括燃燒汽油。
- 2 範圍二是指本集團業務內部消耗購回來的電力所引致的「間接能源」溫室氣體排放。
- 3 密度是以僱員數目計算。

“ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE” BY HKEX

Mandatory Disclosure Requirements

聯交所的《環境、社會及管治報告指引》

強制披露要求

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Relevant Chapter or Remarks 相關章節或備註
Governance Structure	<p>A statement from the board containing the following elements:</p> <ul style="list-style-type: none"> (i) a disclosure of the board’s oversight of ESG issues; (ii) the board’s ESG management approach and strategy, including the process used to evaluate, prioritize and manage material ESG-related issues (including risks to the issuer’s businesses); and (iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer’s businesses. 	<p>BOARD STATEMENT</p> <p>ESG GOVERNANCE STRUCTURE</p> <p>ESG MANAGEMENT APPROACH</p>
治理架構	<p>董事會聲明包含以下內容：</p> <ul style="list-style-type: none"> (i) 披露董事會對環境、社會及管治問題的監督； (ii) 董事會的環境、社會及管治管理方法和策略，包括用於評估、優先處理及管理重大環境、社會及管治相關問題（包括發行人業務風險）的流程；及 (iii) 董事會審查在環境、社會及管治相關目的及目標方面所取得進展的方法，並解釋彼等與發行人業務的關係。 	<p>董事會聲明</p> <p>環境、社會及管治治理架構</p> <p>環境、社會及管治管理方法</p>

“ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE” BY HKEX (Continued)

聯交所的《環境、社會及管治報告指引》(續)

Mandatory Disclosure Requirements (Continued)

強制披露要求 (續)

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Relevant Chapter or Remarks 相關章節或備註
Reporting Principles	<p>A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG Report:</p> <p>Materiality: The ESG report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer’s stakeholder engagement.</p> <p>Quantitative: Information on the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be disclosed.</p> <p>Consistency: The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison.</p>	<p>REPORTING PRINCIPLES</p> <p>STAKEHOLDERS’ ENGAGEMENT</p> <p>MATERIALITY ASSESSMENT AND MATRIX</p>
報告原則	<p>描述或解釋在編製環境、社會及管治報告時應用以下報告原則：</p> <p>重要性：環境、社會及管治報告應披露：(i) 識別重大環境、社會及管治因素的過程及選擇標準；(ii) 倘進行持份者參與，描述已識別的重大持份者，以及發行人持份者參與的過程和結果。</p> <p>量化：用於報告排放／能源消耗(如適用)的標準、方法、假設及／或計算工具以及所用轉換因子來源的資料應予以披露。</p> <p>一致性：發行人應在環境、社會及管治報告中披露所用方法或關鍵績效指標的任何變動，或影響有意義比較的任何其他相關因素。</p>	<p>報告原則</p> <p>持份者參與</p> <p>重要性評估及矩陣</p>
Reporting Boundary	<p>A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change.</p>	<p>REPORTING SCOPE</p>
報告邊界	<p>解釋環境、社會及管治報告的報告邊界及描述用於識別環境、社會及管治報告所載實體或業務的過程的敘述。倘範圍出現變動，發行人應解釋變動的差異及原因。</p>	<p>報告範圍</p>

“ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE” BY HKEX *(Continued)*

“Comply or explain” Provisions

「不遵守就解釋」條文

General Disclosure/ Key Performance Indicators (“KPIs”) 一般披露/ 關鍵績效指標	Reporting Guideline 報告指引	Page 頁數
A. Environmental A. 環境方面		
Aspect A1 層面A1	Emissions 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 emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	52
一般披露	有關廢氣排放、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。	52
KPI A1.1	The types of emissions and respective emissions data.	67
關鍵績效指標A1.1	排放物種類及相關排放數據。	67
KPI A1.2	Greenhouse has emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility)	67
關鍵績效指標A1.2	溫室氣體總排放量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)	67
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	N/A 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)。	不適用 ¹
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	N/A ²
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)。	不適用 ²
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	52
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。	52
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.	N/A ¹
關鍵績效指標A1.6	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。	不適用 ¹

“ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE” BY HKEX (Continued)

聯交所的《環境、社會及管治報告指引》(續)

“Comply or explain” Provisions (Continued)

「不遵守就解釋」條文(續)

General Disclosure/ Key Performance Indicators (“KPIs”) 一般披露/ 關鍵績效指標	Reporting Guideline 報告指引	Page 頁數
A. Environmental A. 環境方面		
Aspect A2 層面A2	Use of Resources 資源使用	
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	53-55
一般披露	有效使用資源(包括能源、水及其他原材料)的政策。	53-55
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)	67
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)	67
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	67
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)。	67
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	53-55
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。	53-55
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.	54
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。	54
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	N/A ¹
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。	不適用 ¹
Aspect A3 層面A3	The Environment and Natural Resources 環境及天然資源	
General Disclosure	Policies on minimizing the issuer’s significant impacts on the environment and natural resources.	55
一般披露	減低發行人對環境及天然資源造成重大影響的政策。	55
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	55
關鍵績效指標A3.1	描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	55

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Aspect A4 層面A4	Climate Change 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.	56-57
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。	56-57
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.	56-57
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，及已採取管理有關事宜的行動。	56-57
B. Social B. 社會		
Aspect B1 層面B1	Employment and Labour Practices 僱傭及勞工常規	
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.	58-60
一般披露	有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	58-60
KPI B1.1	Total workforce by gender, employment type (for example, full- or parttime), age group, and geographical region.	58
關鍵績效指標B1.1	按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。	58
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	59
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。	59

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B. Social B. 社會		
Aspect B2 層面B2	Health and Safety 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.	61
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。	61
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	61
關鍵績效指標 B2.1	過去三年(包括匯報年度)每年因工亡故的人數及比率。	61
KPI B2.2	Lost days due to work injury.	61
關鍵績效指標B2.2	因工傷損失工作日數。	61
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	61
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。	61
Aspect B3 層面B3	Development and Training 發展及培訓	
General Disclosure	Policies on improving employees’ knowledge and skills for discharging duties at work. Description of training activities.	61
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。	61
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	62
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。	62
KPI B3.2	The average training hours completed per employee by gender and employee category.	62
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。	62

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B. Social B. 社會		
Aspect B4 層面B4	Labour Standards 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.	63
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。	63
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	63
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。	63
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	63
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。	63
Aspect B5 層面B5	Supply Chain Management 供應鏈管理	
General Disclosure	Policies on managing environmental and social risks of the supply chain.	63
一般披露	管理供應鏈的環境及社會風險政策。	63
KPI B5.1	Number of suppliers by geographical region.	63
關鍵績效指標B5.1	按地區劃分的供應商數目。	63
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.	63
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。	63
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	63
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。	63
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	63
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。	63

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B. Social B. 社會		
Aspect B6 層面B6	Product Responsibility 產品責任	
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	63-65
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： (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。	63-65
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	63-65
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。	63-65
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	63-65
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。	63-65
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	63-65
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。	63-65
KPI B6.4	Description of quality assurance process and recall procedures.	63-65
關鍵績效指標B6.4	描述質量檢定過程及產品回收程序。	63-65
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	63-65
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。	63-65
Aspect B7 層面B7	Anti-corruption 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.	65
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。	65

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B. Social B. 社會		
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.	65
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。	65
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	65
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。	65
KPI B7.3	Description of anti-corruption training provided to directors and staff.	65
關鍵績效指標B7.3	描述向董事及員工提供的反貪污培訓。	65
Aspect B8 層面B8		
Community Investment 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.	66
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。	66
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	66
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)。	66
KPI B8.2	Resources contributed (e.g., money or time) to the focus area.	66
關鍵績效指標B8.2	在專注範疇所動用資源(如金錢或時間)。	66

Notes:

- The Group’s businesses are media content distribution and brand licensing. We did not generate any hazardous wastes.
- The Group’s businesses are media content distribution and brand licensing. The non-hazardous wastes are mainly domestic garbage and waste paper. The employees generate little domestic garbage and waste paper and the related data is difficult to be collected. So there is no statistics for the amount of non-hazardous wastes generated.

附註：

- 本集團的主要業務為媒體內容發行及品牌授權，我們沒有產生任何有害廢物。
- 本集團的業務為媒體內容發行及品牌授權。無害廢物主要是生活垃圾及廢紙，僱員只是產生少量的生活垃圾及廢紙，相關數據比較難於收集，因此未有統計無害廢物的產生量。



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